



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Labor and
Workforce Development

ADMINISTRATIVE SERVICES
Management Services

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January 3, 2024

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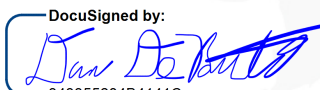
Dear Mr. Chau,

Enclosed is the FY2024 Indirect Cost Proposal for the Alaska Department of Labor and Workforce Development. Changes to this plan include:

- As the FY2022 Administrative System Unbilled report from the Alaska Department of Administration is unavailable, we used the FY2021 Administrative Systems Unbilled report. Costs are reflected in Schedule VII-A for the FY2024 statewide indirect cost rate.
- As the FY2022 Statewide Cost Allocation Plan (SWCAP) report from the Alaska Department of Administration is unavailable, we used the FY2019 SWCAP report. Costs are reflected in Schedule VII-A for the FY2024 statewide indirect cost rate.
- We added Appendix B2-2 for unbilled indirect cost from FY2022. Costs are reflected in Schedules VII-B, VIII-B and IX-B for the FY2022 carryforward amounts.
- We added Appendix B2-3 for Prior Year SWCAP True up. Costs are reflected in the Schedule VII-B for the FY2022 statewide indirect cost rate carryforward amounts.

If there are additional information needed, please feel free to contact Rachel Paguio, Finance Officer, Administrative Services Division, at (907) 465-6529.

Sincerely,

DocuSigned by:

343355284B4141C...
Dan DeBartolo
Director

cc: Erika Klawonn, Division Operations Manager, Administrative Services, DOLWD
Rachel Paguio, Finance Officer, Administrative Services, DOLWD

**Alaska Department of Labor
and
Workforce Development**

FY2024 Indirect Cost Proposal

For Fiscal Year Ending June 30, 2024

**State of Alaska
Department of Labor and Workforce Development
Division of Administrative Services**

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SECTION I
INTRODUCTION

INTRODUCTION

This document comprises the indirect cost rate proposal (hereby known as the proposal) for the Alaska Department of Labor and Workforce Development (hereby known as the department) for the department's fiscal year beginning July 1, 2023, and ending June 30, 2024 (FY2024). The proposal has been developed to support the approval of a FY2024 department-wide fixed indirect cost rate, FY2024 Vocational Rehabilitation division fixed indirect cost rate, and FY2024 Employment and Training Services division fixed indirect cost rate by the U.S. Department of Labor (USDOL). The department's federal cognizant agency is USDOL.

The proposal has been prepared in accordance with U.S. Office of Management and Budget (OMB) Circular 2 CFR 200 Subpart E, "Cost Principles," which establishes principles and procedures for the allowability and recovery of both direct and indirect costs on federally funded programs. Financial and supporting information required by OMB Circular 2 CFR 200 Appendix VII and USDOL to be included in an indirect cost rate proposal have been included in this submission. The information is presented in the following proposal sections and appendices:

- Section II: Certificate of Indirect Costs - Certificate signed by an authorized department official certifying the proposal has been prepared in accordance with applicable policies and procedures of OMB Circular 2 CFR 200 Subpart E.
- Section III: Organization Overview - Description of the responsibilities, services and funding of the department's divisions and programs.
- Section IV: Cost Policy - Statements on the department's cost policies and descriptions of procedures and methods used to assign costs to benefiting programs and funding sources.
- Section V: Financial Information - Schedules providing the department's actual expenditures for the fiscal year ended June 30, 2022 (FY2022) and budgeted expenditures and funding for FY2024.
- Section VI: Classification of Costs - Schedules providing the department's classification of costs as either direct or indirect and supporting schedules for costs classified as indirect costs.
- Section VII: FY2024 Department-Wide Fixed Indirect Cost Rate - Schedules providing the calculation of the FY2024 department-wide fixed indirect cost rate.
- Section VIII: FY2024 Vocational Rehabilitation Division Fixed Indirect Cost Rate - Schedules providing the calculation of the FY2024 Vocational Rehabilitation Division fixed indirect cost rate.

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- Section IX: FY2024 Employment and Training Services Division Fixed Indirect Cost Rate - Schedules providing the calculation of the FY2024 Employment and Training Services Division fixed indirect cost rate.
 - Section X: Allocated Costs - Description of the methodology and bases utilized to allocate costs benefiting more than one program.
 - Appendix A: FY2024 Organizational Charts - Department organization charts for FY2024.
 - Appendix B1: Chart of Accounts - Department chart of accounts structures for FY2022 and FY2024.
 - Appendix B2: Financial Reports - Department FY2022 operating and capital appropriation expenditures report; FY2022 Comprehensive Annual Financial Report Letter of Transmittal; FY2022 State of Alaska Single Audit Report, Section V Schedule of Expenditures of Federal Awards; and FY2022 employee timesheets on direct and indirect charging.
 - Appendix C: FY2022 and FY2024 Leases - FY2022 actual and FY2024 budgeted lease costs that show state paid versus component costs by lease that have been claimed as indirect costs.
 - Appendix D: FY2022 Legislative Audit - Memorandum billing for State of Alaska FY2022 Single Audit Services that have been claimed as indirect costs.
 - Appendix E: FY2021 Administrative Systems (IRIS/ALDER) Unbilled - FY2022 unbilled IRIS FIN (procurement and financial system), IRIS HRM (payroll system) and ALDER (data warehouse) usage by the Department of Administration, Division of Finance that has been claimed as indirect costs. FY2022 Administrative Systems report is unavailable.
 - Appendix F: FY2019 Statewide Cost Allocation Plan (SWCAP) Agreement – State of Alaska FY2019 SWCAP agreement identifying the statewide FY2019 fixed indirect costs. Section I identified Unbilled Costs. FY2022 SWCAP report is unavailable.
 - Appendix G: FY2022 Tax Collection Activity - Description of the department’s tax collection activity, and certification of compliance with ETA TEGl No. 06-05.
 - Appendix H: FY2022 Unemployment Insurance Penalties and Interest Activity - Description of the department’s unemployment insurance penalties and interest activity, and certification of compliance with ETA TEGl 15-09.
 - Appendix I: Income Eligibility Verification System - Description of the department’s income eligibility verification system.

- ❑ Appendix J: Trend Analysis, FY2023 and FY2024 - Trend analysis of projected department overhead with variances.

SECTION II
CERTIFICATE OF INDIRECT COSTS

STATE OF ALASKA
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal to establish fixed indirect costs rates for FY2024 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular 2 CFR 200 Subpart E, "Cost Principles." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with the applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: State of Alaska, Department of Labor and Workforce Development

Signature: 
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Name of Official: Dan DeBartolo

Title: Administrative Services Division Director

Date of Execution: 1/3/2024

SECTION III
ORGANIZATION OVERVIEW

ORGANIZATION OVERVIEW

In FY2024, the department consists of the Office of the Commissioner, the Alaska Workforce Investment Board, the Alaska Labor Relations Agency and six divisions: Administrative Services, Workers' Compensation, Labor Standards and Safety, Employment and Training Services, Vocational Rehabilitation and the Alaska Vocational Technical Center. Each division consists of components which are described below.

FY2022 actual expenditures and FY2024 budgeted expenditures and funding information for each component is provided in Section V of the proposal, and FY2024 organization charts are provided in Appendix A of the proposal.

Office of the Commissioner

The mission of the Office of the Commissioner is to provide support and policy direction to divisions within the department. The Office of the Commissioner is responsible for ensuring coordination and accomplishment of the department's mission and responsibilities. The Commissioner and Deputy Commissioners provide policy direction and management oversight of all department activities. Strong direction from the Office of the Commissioner is critical to the success of the services provided by the department.

Funding Sources:

1004: General Fund Receipts

1007: Inter-Agency Receipts

Alaska Workforce Investment Board

The Workforce Investment Board (WIB) component provides staff support to the Alaska Workforce Investment Board, which contributes to the department's mission as the lead State of Alaska planning and coordinating entity for state and federal workforce development programs.

Funding Sources:

1002: Federal Receipts

- CFDA 17.258 - WIOA Adult Program
- CFDA 17.259 - WIOA Youth Activities
- CFDA 17.278 - WIOA Dislocated Worker Formula Grants
- CFDA 17.285 – Apprenticeship USA Grants

- CFDA 93.495 - Community Health Workers for Public Health Response and Resilient

1004: General Fund Receipts

1007: Inter-Agency Receipts

1054: State Training and Employment Program Account

1151: Technical and Vocational Education Program Account

Alaska Labor Relations Agency

The mission of the Alaska Labor Relations Agency is to facilitate cooperative relations between Alaska's public employers and the labor organizations that represent public employees. The component administers the Public Employment Relations Act and the labor provisions of the Alaska Railroad Corporation Act. The Agency promotes cooperative relations between government and its employees and protects the public by assuring effective and orderly operations of government.

Agency services include: conducting elections on union representation for collective bargaining; investigating unfair labor practice complaints, unit composition disputes, representation and other issues; conducting pre-hearing conferences, hearings and issuing decisions; considering employee claims for religious exemption from the obligation to pay monthly union dues; determining strike class eligibility of employees; conducting periodic public meetings and training.

Funding Source:

1004: General Fund Receipts

Administrative Services Division

The mission of the Administrative Services Division (ASD) is to provide support to the department's programs. The division provides centralized support services, assists in formulation of operating policies, and develops and implements management procedures for the department. The division consists of three components: Management Services, Leasing and Labor Market Information.

Management Services Component

The Management Services component provides efficient and effective administrative services in support of the department's programs. The component provides budget planning, development, monitoring and reporting; federal and state accounting and reporting; human resources consultation and recruitment support; audit facilitation and response; information technology end user support, and procurement, mail and facilities management for department programs.

The Data Processing component was transferred from the Administrative Services Division to DETS Administration component in FY2022.

Several statewide administrative consolidation initiatives were put forward by the Alaska Department of Administration (DOA) for Travel, Payables, Information Technology, Human Resources, Procurement, and Performance Management starting in FY2017. At the conclusion of FY2023, the director position of the Administrative Services Division (ASD) and the recruitment technician position were transferred back to the Department, and the procurement consolidation initiative was cancelled. Last, four Network/Helpdesk Services positions that were moved to DOA, Office of Information Technology in FY2021 are transferred back to the Department under Management Services during FY2024.

Funding Sources:

1002: Federal Receipts

- Indirect cost recoveries from grants and awards administered by the department.

1003: General Fund Match

1004: General Fund Receipts

1007: Inter-Agency Receipts

Leasing Component

The Leasing component provides state funding to offset lease costs for department programs. These lease costs are paid via a RSA with DOA. DOA provides lease procurement, space management and makes payments to lessors for space occupied by the department. Divisions pay the remainder of the RSA for lease expenses to DOA.

Funding Sources:

1004: General Fund Receipts

Labor Market Information Component

The Labor Market Information component provides accurate and timely economic and demographic data and analysis to assist government, industry, and individuals in making informed decisions. The component collects, analyzes, and publishes information on employment, unemployment, wage, occupational injuries, population estimates, and forecasts.

Funding Sources:

1002: Federal Receipts

- CFDA 17.002 - Labor Force Statistics - Current Employment Statistics; Local Area Unemployment Statistics; Quarterly Census of Employment and Wages; and Occupational Employment Statistics
- CFDA 17.005 - Compensation and Working Conditions - Annual Survey; Census of Fatal Occupational Injuries
- CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities - Labor Market/Workforce Information Grants to States
- CFDA 90.100 - Denali Commission Program - Distressed Community

1004: General Fund Receipts

1007: Inter-Agency Receipts

1092: Mental Health Trust Authority Authorized Receipts

1108: Statutory Designated Program Receipts

1157: Workers Safety and Compensation Administration Account

Workers' Compensation Division

The mission of the Workers' Compensation Division is to ensure the efficient, fair and predictable delivery of indemnity, medical and reemployment benefits intended to enable workers to return to work at a reasonable cost to employers. The division ensures injured Alaska workers receive benefits as defined by law. The division assures that employees are properly compensated for their work-related injuries or illnesses; that employers' rights are protected; that payments to and from the Second Injury Fund are made properly to assure the viability and stability of the fund; and provides assistance with medical and health care costs for injured fishermen. The division consists of five components: Workers' Compensation, Workers' Compensation Appeals Commission, Workers' Compensation Benefits Guaranty Fund, Second Injury Fund and Fishermen's Fund.

Workers' Compensation Component

The Workers' Compensation component is the administrative arm of the Alaska Workers' Compensation Board, enforcing the Alaska Workers' Compensation Act. The component investigates uninsured employers, tracks and records all aspects of workers' compensation and provides information as requested. The component conducts mediations, pre-hearings and formal hearings, issues formal decisions and orders that are appealable, administers the volunteer reemployment benefits program and provides for general compliance with the Act.

Funding Sources:

1157: Workers Safety and Compensation Administration Account

Workers' Compensation Appeals Commission Component

The Workers' Compensation Appeals Commission component ensures timely, thoughtful, well-reasoned, and sound decisions on appeals from final decisions and orders of the Alaska Workers' Compensation Board. The commission is the exclusive and final authority for determining all questions of law and fact arising out of the Alaska Workers' Compensation Act. On matters taken to the commission, the decision of the commission is final and conclusive, unless appealed to the Alaska Supreme Court.

Funding Sources:

1157: Workers Safety and Compensation Administration Account

Workers' Compensation Benefits Guaranty Fund Component

The Workers' Compensation Benefits Guaranty Fund component provides for paying benefits (both medical and weekly disability compensation) to workers who have been injured while working for an employer that was not in compliance with the Alaska Workers' Compensation Act and fails to pay benefits owed the injured worker. Payment of medical benefits allows workers to receive prompt medical care allowing them to recover and return to work. Revenue to the fund is received from penalties and fines assessed against employers that do not comply with the Act.

Funding Sources:

1203: Workers' Compensation Benefits Guaranty Fund

Second Injury Fund Component

The Second Injury Fund component facilitates reemployment of injured workers. The component ensures that workers' compensation insurance premiums for employees suffering from a condition caused by an earlier injury are equivalent to those of able-bodied workers by limiting the liability of an employer in regard to the amount of compensation, which is paid when a disabled employee is involved in a second injury. The component provides an incentive for employers to hire or retain an injured or disabled worker by helping to maintain insurance premiums for these employees that are equivalent to those of able-bodied workers. Revenue to the fund is from insurers and self-insured employers.

Funding Sources:

1031: Second Injury Fund Reserve Account

Fishermen's Fund Component

The Fishermen's Fund component provides assistance with the medical and health care costs of occupational injuries or illnesses due to commercial fishing activities on shore or in state waters, allowing commercial fishermen to get back to work promptly. The Fishermen's Fund was

established in 1951 and provides funds for the care and treatment of Alaska licensed commercial fishermen whose injuries or illnesses are directly connected to operations as fishermen. The Fund is not an insurance program, but an emergency payer of last resort for medical costs. Revenue to the fund comes from commercial fishing licenses.

Funding Sources:

1032: Fishermen's Fund Reserve Account

Labor Standards and Safety Division

The mission of the Labor Standards and Safety Division is to provide safe and legal working conditions. The division provides oversight, enforcement, consultation and training services relating to wage and hour laws, employment preference, child labor laws and occupational safety and health; licensing enforcement of construction contractors and electrical and mechanical administrators; certification of electricians, power linemen, plumbers, blasters and painters; certification and training for individuals who work with toxic and hazardous substances; and inspections of electrical and mechanical systems for code compliance. The division consists of four components: Wage and Hour Administration, Mechanical Inspection, Occupational Safety and Health and the Alaska Safety Advisory Council.

Wage and Hour Administration Component

The Wage and Hour Administration component ensures that employees are justly compensated for their work, safeguards workers from unscrupulous employment practices, and ensures that children are not exploited by employment in dangerous occupations. Collection of wages for employees, who have not been properly paid, is performed by a staff of investigators and technicians in three regional offices statewide, who investigate underpayment, or nonpayment, of wages earned or benefits accrued. Investigative staff also educate employers and employees about their rights and obligations under Alaska labor laws through employer visits, seminars, briefings and other forums.

Funding Sources:

1004: General Fund Receipts

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

Mechanical Inspection Component

The Mechanical Inspection component protects the public safety by providing oversight and inspection for hazards related to boilers, pressure vessels, elevators, escalators, trams, lifts, and electrical and plumbing installations statewide; and by testing and licensing people associated with some of these activities. Component services include:

- Issuance of certificates of fitness for validating the qualifications of electricians, power linemen, plumbers, and boiler operators;
- Inspection of boilers and pressure vessels for safety;
- Inspection of new construction and alterations to existing construction, for compliance with applicable state plumbing and electrical codes;
- Inspection of new and existing elevators, escalators, tramways, ski lifts and amusement rides for safety and proper maintenance and operation;
- In conjunction with the Department of Commerce, Community and Economic Development, ensuring electricians, plumbers, construction contractors and electrical/mechanical administrators have proper certificates and/or licenses.

Funding Sources:

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1172: Building Safety Account

Occupational Safety and Health Component

The Occupational Safety and Health component works in partnership with Alaskan employers and workers toward eliminating workplace injuries, illnesses and deaths through a combination of consultation and enforcement functions and by assisting employers in complying with state and federal regulations relating to occupational safety and health. Component services include:

- Providing for prompt elimination or restraint of imminent danger situations and investigating employee complaints, work-related fatalities, and catastrophes;
- Completing compliance inspections in accordance with state and federal mandates, without advance notice, to assess workplace safety and health and issuing citations if necessary;
- Preparing, adopting, amending, or repealing general and specific safety and health standards governing the conditions of employment in all workplaces to be "as stringent" as those adopted or recognized by the United States Secretary of Labor under the authority of the Occupational Safety and Health Act of 1970;
- Protecting employees against discharge or discrimination for exercising the rights afforded by the Alaska Occupational Safety and Health (AKOSH) standards;

- ❑ Encouraging voluntary compliance by employers and employees in reducing the number of safety and health hazards at their work places through consultative on-site visits and providing employers and employees training on state and federal regulations;
- ❑ Processing employer requests for variances from existing standards;
- ❑ Compiling and disseminating statistical information on program activity for department and state administrators and the federal Occupational Safety and Health Administration (OSHA);
- ❑ Issuing certificates of fitness for validating the qualifications of painters, asbestos abatement workers, and explosive handlers; and auditing asbestos abatement and explosive handlers training programs.

Funding Sources:

1002: Federal Receipts

- CFDA 17.503 - Occupational Safety and Health Program - 23G
- CFDA 17.504 - Consultation Agreements - 21D

1003: General Fund Match

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1157: Workers Safety and Compensation Administration Account

Alaska Safety Advisory Council Component

The Alaska Safety Advisory Council component organizes the annual Governor's Safety and Health Conference that presents three days of occupational safety and health seminars to business owners, managers, supervisors and employees and is funded by receipts from attendees and businesses that choose to participate. In addition to sponsoring the annual conference, the Alaska Safety Advisory Council works with organizations, individuals and groups that are interested in the promotion of safety to reduce accidental death and injury.

Funding Sources:

1108: Statutory Designated Program Receipts

Employment and Training Services Division

The mission of the Employment and Training Services Division (DETS) is to develop and support workforce development programs designated to meet Alaska’s needs and to provide labor exchange, employment and training services, and unemployment insurance to Alaskans and Alaska business thereby advancing opportunities for employment and providing economic stability for communities in Alaska.

The Data Processing component was transferred from the Administrative Services Division to DETS Administration component in FY2022.

The Workforce Services and Workforce Development components merged into Workforce Services and Development component in FY2024.

Employment and Training Services Administration Component

The Employment and Training Services Administration component provides administrative support and oversight of the division’s budget and financial policies and procedures.

The Data Processing Unit provides technical, analytical and business specific expertise to assist customers in efficiently achieving their goals. The component also supports and enhances the department’s information infrastructure, which includes developing, integrating and maintaining applications, and securing data in department databases and files.

Funding Sources:

1002: Federal Receipts

- Indirect cost recoveries from grants and awards administered by the division.
- CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities
- CFDA 17.225 - Unemployment Insurance – Administration
- CFDA 17.258 - WIOA Adult Program
- CFDA 17.278 - WIOA Dislocated Worker Formula Grants

1004: General Fund Receipts

1007: Inter-Agency Receipts

Workforce Services and Development Component

The Workforce Services and Development component provides labor exchange services for all Alaskans, connects employers with job seekers, prepares job seekers for employment, provides

specialized labor exchange services in order to place job seekers in unsubsidized employment and provides priority services to veterans in compliance with federal laws. This component also administers state and federal workforce development programs designed to meet Alaska's workforce needs in priority occupations and industries identified by the Alaska Workforce Investment Board (AWIB). Last, this component provides grant program performance evaluation, and through grants provides adult learners instruction in the basic skills of reading, writing, mathematics, English as a Second Language (ESL) and General Educational Development (GED) preparation and testing with emphasis on practical life skills and integrating workplace readiness skills into instruction.

Funding Sources:

1002: Federal Receipts

- CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities
- CFDA 17.245 - Trade Adjustment Assistance
- CFDA 17.258 - WIOA Adult Program
- CFDA 17.259 - WIOA Youth Activities
- CFDA 17.270 - Reentry Employment Opportunities – Fidelity Bonding Demonstration
- CFDA 17.271 - Work Opportunity Tax Credit Program
- CFDA 17.273 - Temporary Labor Certification for Foreign Workers
- CFDA 17.278 - WIOA Dislocated Worker Formula Grants
- CFDA 17.285 – Apprenticeship USA Grants
- CFDA 17.801 - Disabled Veterans' Outreach Program – Disable Veterans Outreach and Local Veterans' Employment Representative Programs
- CFDA 84.002 - Adult Education - Basic Grants to States

1003: General Fund Match

1007: Inter-Agency Receipts

1049: Training and Building Fund

1054: State Training and Employment Program Account

1108: Statutory Designated Program Receipts

1151: Technical and Vocational Education Program Account

Unemployment Insurance Component

The Unemployment Insurance (UI) component assesses and collects employer and employee contributions for deposit into the UI Trust Fund, the State Training and Employment Program account, and the Technical and Vocational Education Program account; and pays UI benefits to workers who are temporarily unemployed.

Funding Sources:

1002: Federal Receipts

- CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities
- CFDA 17.225 - Unemployment Insurance – Administration Base and Above Base, Reemployment & Eligibility Assessment, Pandemic Unemployment Assistance (PUA), Pandemic Emergency Unemployment Compensation (PEUC)

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1054: State Training and Employment Program Account

1108: Statutory Designated Program Receipts

1151: Technical and Vocational Education Program Account

Vocational Rehabilitation Division

The mission of the Vocational Rehabilitation Division is to assist people with disabilities to obtain and maintain employment. The division administers a combined federal/state program under the authority of the Rehabilitation Act of 1973, as amended in 1998. The division works to assist in accomplishing the individualized goals for employment of each person with a disability. A full array of vocational rehabilitation services, support and assistance in employment, assistive technology and referrals are offered. In partnership with other state agencies, private sector businesses, vendors and non-profit organizations, individuals are assisted and encouraged in realizing their potential and personal independence as full participants and citizens in their community. Employers are provided with properly trained and willing workers able to do the job.

The division also adjudicates claims on behalf of the Social Security Administration for Title II and Title XVI applicants for disability benefits and provides referrals for services. The division consists

of four components: Vocational Rehabilitation Administration, Client Services, Disability Determination, and Special Projects.

Vocational Rehabilitation Administration Component

The Vocational Rehabilitation Administration component provides administrative oversight and support for all programs and activities of the division. The component: sets policy and provides oversight and evaluation of the activities of the division; monitors grants to public and private non-profit organizations providing disabilities services; identifies new federal and state resources available to support the program; participates in a collaborative partnership with two federally required consumer controlled councils to ensure an effective service delivery system.

Funding Sources:

1002: Federal Receipts

- Indirect cost recoveries from grants and awards administered by the division.

1007: Inter-Agency Receipts

Client Services Component

The Client Services component provides direct services to individuals with disabilities. Services are planned and delivered for the purpose of assisting individuals with disabilities who are in need of vocational rehabilitation to prepare for and acquire employment in the competitive labor market. Vocational rehabilitation counselors, assistants and support staff provide direct services to individuals with disabilities. Case services funds are used to purchase services for individuals with disabilities who are eligible for vocational rehabilitation. Federal law requires the provision of a variety of services to meet the individual vocational needs of a person with a disability. The Client Services component also manages the Business Enterprise Program (BEP). BEP has two sources of income: revenue from state property vending facilities; and the portion of revenue attributable to facilities on federal property also known as Randolph-Sheppard receipts.

Funding Sources:

1002: Federal Receipts

- CFDA 84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States
- CFDA 84.187 - Supported Employment Services for Individuals (Youth) with the Most Significant Disabilities
- CFDA 84.426 - Randolph-Sheppard – Financial Relief and Restoration Payments
- CFDA 96.006 - Supplemental Security Income

1003: General Fund Match

1004: General Fund Receipts

1117: Randolph Sheppard Small Business Fund

1237: Vocational Rehabilitation Small Business Enterprise Revolving Fund

Disability Determination Component

The Disability Determination (DD) component provides efficient adjudication of claims for disability benefits under the Title II and Title XVI of the Social Security Act. DD operates as a federally regulated agency. Adjudication services are also provided for the Department of Health and Social Services, Division of Public Assistance and are funded through an RSA. DD is responsible for obtaining medical records and in certain situations purchasing medical exams in order to adjudicate these disability claims.

Funding Sources:

1002: Federal Receipts

- CFDA 96.001 - Social Security - Disability Insurance

1007: Inter-Agency Receipts

Special Projects Component

The Special Projects component includes innovative projects that address client needs in support of their employment goals and are complementary to the basic vocational rehabilitation service program designed to address state and federal initiatives. The Special Projects component also provides for the development, implementation, and evaluation of a comprehensive service delivery system whereby persons with disabilities residing in all areas of the state will be able to access assistive technology services and/or devices.

Funding Sources:

1002: Federal Receipts

- CFDA 17.235 - Senior Community Service Employment Program
- CFDA 84.177 - Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind
- CFDA 84.187 - Supported Employment Services for Individuals (Adults) with the Most Significant Disabilities

- CFDA 93.464 - Administration for Community Living (ACL) Assistive Technology

1003: General Fund Match

1004: General Fund Receipts

1007: Inter-Agency Receipts

Alaska Vocational Technical Center Division

The mission of the Alaska Vocational Technical Center (AVTEC) Division is to provide market-driven vocational and technical training. AVTEC consists of two components: Alaska Vocational Technical Center, and AVTEC Facilities Maintenance.

Alaska Vocational Technical Center Component

The Alaska Vocational Technical Center (AVTEC) component offers post-secondary vocational and technical training for Alaskans. AVTEC provides long-term programs supporting business and industry employment needs plus a wide variety of short-term training and educational programs. AVTEC coordinates with secondary education programs in preparing career paths for Alaska high school students.

Funding Sources:

1002: Federal Receipts

- CFDA 84.063 - Federal Pell Grant Program
- CFDA 84.268 - Federal Direct Student Loans

1004: General Fund Receipts

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1108: Statutory Designated Program Receipts

1151: Technical and Vocational Education Program Account

AVTEC Facilities Maintenance Component

The AVTEC Facilities Maintenance component includes costs for maintenance, repair, renewal, replacement, upgrade and custodial services of AVTEC's 16 state-owned education facilities.

The Division of Facilities Services (DFS) was established within Department of Transportation and Public Facilities (DOTPF) to consolidate statewide facilities maintenance functions under one department in FY2021. Five AVTEC Facilities Maintenance staff that were moved to DFS in FY2021 are transferred back to the Department in FY2024.

Funding Sources:

1007: Inter-Agency Receipts

1061: Capital Improvement Project Receipts

This concludes the department's organization overview. Organizational charts are provided in Appendix A.

SECTION IV
COST POLICY

COST POLICY

The State of Alaska maintains a statewide accounting system, the Integrated Resource Information System (IRIS), which identifies all expenditures by department, division, component, program, type of cost and appropriation or funding source. IRIS integrates the statewide procurement and financial (IRIS FIN), and payroll (IRIS HRM) systems. Costs recorded in IRIS are identified by appropriation and major program/program structures. Data is extracted from IRIS into a statewide reporting system (ALDER). ALDER is a data warehouse system and reporting platform for financial and payroll activity that is used for financial statements and reporting. The state's fiscal year is July 1st through June 30th. The state utilizes a modified accrual basis for accounting and financial statements.

Accounting Policies

Due to the funding of department programs by both state and federal funding sources, the department's policies and procedures related to the assignment of costs to funding sources follow both state and federal principles, standards and policies. The department incurs and records costs in accordance with State of Alaska fiscal policies and procedures. State policies and procedures have been developed in accordance with generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). The department's policies and procedures related to the assignment of costs to funding sources follow GAAP principles as recognized by GASB and principles presented in U.S. Office of Management and Budget (OMB) Circular 2 CFR 200 Subpart E, "Cost Principles."

Department procedures and controls are routinely reviewed for compliance with applicable state and federal accounting standards and policies by the State of Alaska, Division of Legislative Audit (DLA) and by federal program auditors. The State of Alaska Comprehensive Annual Financial Report is audited by DLA in accordance with Government Auditing Standards and the results are released via the Single Audit for the State of Alaska.

Generally Accepted Accounting Principles

There are three basic concepts incorporated within GAAP that are followed by the department. First, costs are necessary and reasonable for proper performance of a program. Second, costs are charged or allocated to programs in accordance with relative benefits received. A program is only charged for services it utilizes or benefits from and is only charged in relation to benefits derived from the service. Third, costs are accorded consistent treatment as either direct or indirect. A cost is not charged to a program as a direct cost if any other costs incurred for the same purpose in like circumstances have been allocated to a program as indirect costs.

OMB Circular 2 CFR 200 Subpart E

In recognition of OMB Circular 2 CFR 200 Subpart E requirements, department costs are determined and charged to federal awards in accordance with the following general criteria:

-
- Costs are necessary and reasonable for proper and efficient performance and administration of federal awards;
 - Costs are allocable to federal awards only if the goods or services involved are chargeable or assignable to such federal awards in accordance with relative benefits received;
 - Costs are authorized or not prohibited under federal, state or local laws or regulations;
 - Costs conform to any limitations or exclusions set forth in the circular principles, federal laws, terms and conditions of the federal award, or other governing regulations as to types or amounts of cost items;
 - Costs are accorded consistent treatment - a cost has not been assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost;
 - Except as otherwise provided for in the circular, costs have been determined in accordance with generally accepted accounting principles;
 - Costs have not been included as a cost or used to meet cost sharing or matching requirements of any other federal award in either the current or a prior period, except as specifically provided by federal law or regulation;
 - Costs are net of all applicable credits;
 - Costs are adequately documented.

Types of Costs

The department, in the performance of its duties and responsibilities, incurs both direct and indirect costs. Direct costs are costs that can be specifically or readily identified with a specific cost objective or program. Indirect costs are costs necessary for the effective, efficient operation of programs that cannot be readily identified to a specific cost objective or program without effort disproportionate to results achieved. Three methods are used to assign costs: direct cost assignment, cost allocation and application of indirect cost rates.

Direct Cost Assignment

The majority of the department's costs are costs that are specifically or readily identifiable with a specific cost objective or program. All direct costs are supported by auditable documentation.

- Salaries and wages are charged directly to appropriate programs based on state policies and procedures and applicable OMB Circular 2 CFR 200 Subpart E requirements for the documentation of personnel services.

- ❑ Fringe Benefits are identified specifically to each employee and are assigned to programs in the same ratio as an employee's salary. Fringe benefits include:
 - Health, dental and life insurance
 - Federal and state unemployment insurance
 - Public Employee Retirement Plan
 - Alaska Supplemental Benefits - in lieu of Social Security benefits
 - Legal Trust Plan
 - Workers' Compensation
 - Terminal leave (a reserve account used to pay terminating employees the unused balance of their leave account)
 - Leave cash-in (a reserve account used to pay employees when they cash in leave in lieu of taking time off)

- ❑ Other - all other direct costs are supported by vendor invoices, contracts, reimbursable service agreements and other appropriate documentation.

Cost Allocation

The department allocates costs benefiting more than one program that cannot be readily identified with a specific cost objective or program. Costs are allocated as they occur on appropriate allocation bases. Costs allocated to central administrative and support units and division administrative units are included in the development of indirect cost rates. Examples of allocated costs are leave costs of personnel charged to multiple funding sources, leased space that is shared by multiple benefitting programs, maintenance agreements for equipment that is shared by multiple benefitting programs, and office supplies. Section X, Allocated Costs, of the proposal provides information on allocated costs and the bases utilized to allocate costs.

Indirect Cost Rate

The department utilizes indirect cost rates prepared in accordance with OMB Circular 2 CFR 200 Subpart E, Appendix VII to recover some statewide costs, the costs of department-wide central administrative support services, and division administrative support costs for the Vocational Rehabilitation and Employment and Training Services divisions. Section VI, Classification of Costs, provides information on costs that are included in these indirect cost rates.

The department-wide fixed indirect cost rate includes OMB Circular 2 CFR 200 Subpart E allowable costs of the Office of the Commissioner, Administrative Services Division, Alaska Vocational Technical Education Center and other administrative support costs benefiting all

divisions, programs and funding sources of the department. Section VII, FY2024 Department-Wide Fixed Indirect Cost Rate, provides the rate proposed for FY2024.

The Vocational Rehabilitation Division's fixed indirect cost rate includes division administrative support costs that benefit all programs administered by the Vocational Rehabilitation Division. Section VIII, FY2024 Vocational Rehabilitation Division Fixed Indirect Cost Rate, provides the rate proposed for FY2024.

The Employment and Training Services Division's fixed indirect cost rate includes division administrative support costs that benefit all programs administered by the Employment and Training Services Division. Section IX, FY2024 Employment and Training Services Division Fixed Indirect Cost Rate, provides the rate proposed for FY2024.

This concludes the section of the proposal on the department's Cost Policy.

SECTION V
FINANCIAL INFORMATION

FINANCIAL INFORMATION

Schedules in this section provide the department's actual expenditures for FY2022 and budgeted expenditures and funding for FY2024. All subsequent schedules in the proposal reconcile to the schedules presented in this section. The schedules are provided following a brief description.

FY2022 Actual Department Expenditures

Schedule V-A, Actual Department Expenditures for the Fiscal Year Ended June 30, 2022, provides the department's total operating expenditures for FY2022 as recorded in the state's accounting system, IRIS. The schedule provides expenditures by component within the respective division. Expenditures are presented in the following six main cost categories:

- Personal Services - employee wages, benefits and other payroll related costs.
- Travel - transportation, per diem and other costs related to travel.
- Services - includes, but not limited to, professional services contracts, utilities, leases and rentals, communication, motor pool charges, freight, and minor repair and maintenance costs.
- Supplies - includes office supplies, small tools and non-capitalized equipment.
- Capital Outlay - includes capitalized equipment, land, structures and depreciation.
- Assistance - includes grants, benefits and other non-exchange transactions paid by the department to individuals and other entities.

FY2024 Budgeted Department Expenditures

Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2024, provides the department's total budgeted expenditures for FY2024 as presented in the FY2024 Management Budget Plan Scenario (20579). The schedule provides budgeted expenditures by component within the respective division. Budgeted expenditures are presented in the same six cost categories as Schedule V-A.

FY2024 Budgeted Department Funding

Schedule V-C, Budgeted Department Funding for the Fiscal Year Ending June 30, 2024, provides the department's total budgeted funding for FY2024 as presented in the FY2024 Management Budget Plan Scenario (20579). The schedule provides budgeted funding by component within the respective division. Information on the source of budgeted funding for each component is provided in Section III, Organization Overview.

Funding sources in Schedule V-C are summarized as follows:

- Federal Receipts (1002) - federal funding provided to the department.
- General Fund - includes the following general fund account codes:
 - General Fund Match (1003) - appropriation from the general fund used to match federal program funding.
 - General Fund Receipts (1004) - appropriation from the general fund not required as a match for federal programs.
 - General Fund Program Receipts (1005) - receipts for services provided by programs funded by general fund appropriations.
- I/A (Inter-Agency) Receipts (1007) - receipts for services provided to other department appropriations/programs and other state agencies.
- Employment Training - the State Training and Employment Program (STEP) Account (1054). A diversion of a portion of employee unemployment insurance tax payments (0.1 percent of covered wages) AS 23.15.625.
- Workers Safety - the Workers' Safety and Compensation Administration Account (1157). A percentage of workers' compensation premiums paid to insurers or a percentage of benefits paid by self-insurers AS 23.05.067.
- Technical and Vocational Education Program (TVEP) Account (1151) - program revenue generated through the diversion of a portion of employee unemployment insurance tax payments (0.16 percent of covered wages), AS 23.15.835.
- Other - includes the following funding sources:
 - Second Injury Fund Reserve Account (1031) – A percentage of indemnity benefits paid by insurers and employers AS 23.30.040
 - Fishermen's Fund Reserve Account (1032) - A percentage of fishermen's license and the equivalent from commercial fisheries entry permits AS 23.35.060.
 - Training and Building Fund (1049) - Derived through the collection of interest and penalties from past due unemployment insurance tax payments, penalties for failure to file reports and penalties for nonpayment of taxes (AS 23.20.185, AS 23.20.190 and AS 23.20.195) established under AS 23.20.130(d).
 - Capital Improvement Project Receipts (1061) - capital improvement receipts that are designated to specific projects.

- Mental Health Trust Authority Authorized Receipts (1092) - Alaska Mental Health Trust Authority funding provided to the department.
- Statutory Designated Program Receipts (1108) - program receipts that are designated to specific programs.
- Randolph Sheppard Small Business Fund (1117) - commissions from vending machines located in Federal buildings, AS 23.15.133.
- Building Safety Account (1172) - revenue from fees for inspections of boilers, pressure vessels and lifting devices such as elevators. Also includes fees from certificates of fitness for plumbers and electricians.
- Workers' Compensation Benefits Guaranty Fund (1203) - civil penalty payments made by employers under the Alaska Workers' Compensation Act, AS 23.30.080, income earned on investment of the money in the fund, money deposited in the fund by the department, and appropriations to the fund, if any.
- Vocational Rehabilitation Small Business Enterprises Revolving Fund (1237) - commissions from vending machines located in State and public occupied buildings, AS 23.15.130.

This concludes the description of the schedules provided in this section. The schedules are provided on the following pages.

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
Office of the Commissioner							
Commissioner's Office	\$ 1,273,657	\$ 132,677	\$ 491,864	\$ 27,021			\$ 1,925,219
Workforce Investment Board	1,317,384	46,134	322,557	8,476		14,540,076	16,234,627
AK Labor Relations Agency	336,441	4,573	41,027	30,060			412,101
Total	<u>2,927,482</u>	<u>183,384</u>	<u>855,448</u>	<u>65,557</u>	-	<u>14,540,076</u>	<u>18,571,947</u>
Administrative Services							
Management Services	2,841,741	4,602	670,629	41,511			3,558,483
Leasing			2,318,494	196			2,318,690
Data Processing			213,455				213,455
Labor Market Information	3,133,743	6,865	420,003	21,116			3,581,727
Total	<u>5,975,484</u>	<u>11,467</u>	<u>3,622,581</u>	<u>62,823</u>	-	-	<u>9,672,355</u>
Workers' Compensation							
Workers' Compensation	4,462,759	21,180	850,694	150,338		11,636	5,496,607
WC Appeals Commission	309,443	-	31,937	7,961			349,341
WC Benefits Guaranty Fund	34,333		102,166	2,740		62,641	201,880
Second Injury Fund	212,930		29,157	4,443		1,845,461	2,091,991
Fishermen's Fund	248,030	13,471	54,268	7,701		347,287	670,757
Total	<u>5,267,495</u>	<u>34,651</u>	<u>1,068,222</u>	<u>173,183</u>	-	<u>2,267,025</u>	<u>8,810,576</u>
Labor Standards and Safety							
Wage and Hour Admin.	1,590,440	2,276	343,103	6,261			1,942,080
Mechanical Inspection	1,930,422	82,793	342,695	10,530			2,366,440
Occupational Safety and Health	3,169,737	80,453	868,326	107,572			4,226,088
Alaska Safety Advisory Council	1,279		89,655	1,725			92,659
Total	<u>6,691,878</u>	<u>165,522</u>	<u>1,643,779</u>	<u>126,088</u>	-	-	<u>8,627,267</u>
Employment and Training Services							
Employment & Training Svcs Admin	3,590,448	17,967	2,986,221	26,187			6,620,823
Workforce Services	8,443,368	44,693	2,237,876	177,073		4,308,007	15,211,017
Workforce Development	2,428,994	18,740	2,313,136	29,145		5,043,201	9,833,216
Unemployment Insurance	19,378,380	62,702	6,354,092	288,261		250,000	26,333,435
Total	<u>33,841,190</u>	<u>144,102</u>	<u>13,891,325</u>	<u>520,666</u>	-	<u>9,601,208</u>	<u>57,998,491</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
Vocational Rehabilitation							
Vocational Rehabilitation Admin	1,071,574	15,588	176,232	6,654	-		1,270,048
Client Services	8,444,669	24,973	2,151,645	173,794		3,646,829	14,441,910
Disability Determination	2,727,952	3,054	604,259	11,702		1,131,928	4,478,895
Special Projects	10,459		43			928,874	939,376
Total	12,254,654	43,615	2,932,179	192,150	-	5,707,631	21,130,229
AK Vocational Technical Center							
AK Vocational Technical Center	7,044,215	15,132	2,864,464	815,170	19,739	870,229	11,628,949
AVTEC Facilities Maintenance	426,407		1,678,325	73,966			2,178,698
Total	7,470,622	15,132	4,542,789	889,136	19,739	870,229	13,807,647
Total Operating Appropriations	74,428,805	597,873	28,556,323	2,029,603	19,739	32,986,169	138,618,512
Multi-Year Operating Appropriations							
B22A 078122251 AVT COVID CHEER	34,056						34,056
Total	34,056	-	-	-	-	-	34,056
Capital Appropriations							
B17F 070170230 AVTEC Deferred Maint CIP			321,988				321,988
B21A 077221130 VR BEP Equip Replacement			32,994		22,281		55,275
Total	-	-	354,982	-	22,281	-	377,263
Capital Unbudgeted RSAs							
B18A - 07RS01821 AVT STW Deferred Maint CIP			99,361				99,361
B19A - 07RS01822 AVT STW Deferred Maint CIP			428,833	1,508	3,600		433,941
B20A - 07RS01823 AVT STW Deferred Maint CIP			4,169				4,169
B22B - 07RS01824 AVT STW Deferred Maint CIP			131,234	21,695			152,929
Total	-	-	663,597	23,203	3,600	-	690,400
Grand Total	\$ 74,462,861	\$ 597,873	\$ 29,574,902	\$ 2,052,806	\$ 45,620	\$ 32,986,169	\$ 139,720,231

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
Office of the Commissioner							
Commissioner's Office	\$ 1,109,600	\$ 95,900	\$ 116,700	\$ 9,600	\$ -	\$ -	\$ 1,331,800
Workforce Investment Board	1,402,500	146,400	570,500	53,500	-	18,578,900	20,751,800
AK Labor Relations Agency	428,300	12,400	61,500	10,400	-	-	512,600
Total	2,940,400	254,700	748,700	73,500	-	18,578,900	22,596,500
Administrative Services							
Management Services	3,344,300	25,000	1,210,700	61,600	-	-	4,641,600
Leasing	-	-	2,070,400	-	-	-	2,070,400
Data Processing	-	-	-	-	-	-	-
Labor Market Information	3,344,000	103,800	596,100	25,000	-	-	4,068,900
Total	6,688,300	128,800	3,877,200	86,600	-	-	10,780,900
Workers' Compensation							
Workers' Compensation	4,978,800	75,000	1,079,800	74,800	-	11,600	6,220,000
WC Appeals Commission	356,800	-	111,100	5,000	-	-	472,900
WC Benefits Guaranty Fund	117,400	-	235,700	-	2,000	432,700	787,800
Second Injury Fund	224,900	-	72,700	4,300	-	2,568,300	2,870,200
Fishermen's Fund	282,100	58,000	322,500	24,100	-	744,700	1,431,400
Total	5,960,000	133,000	1,821,800	108,200	2,000	3,757,300	11,782,300
Labor Standards and Safety							
Wage and Hour Admin.	2,049,600	12,200	675,000	12,000	-	-	2,748,800
Mechanical Inspection	2,946,500	137,500	538,400	20,000	-	-	3,642,400
Occupational Safety and Health	4,177,300	130,000	1,072,600	27,000	-	-	5,406,900
Alaska Safety Advisory Council	25,200	2,000	159,900	93,200	-	-	280,300
Total	9,198,600	281,700	2,445,900	152,200	-	-	12,078,400

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
Employment and Training Services							
Employment Training Svcs Admin	4,423,600	53,200	3,648,600	133,700	-	-	8,259,100
Workforce Services	11,660,500	249,200	5,292,000	273,700	-	8,377,000	25,852,400
Workforce Development							-
Unemployment Insurance	17,586,300	90,800	9,899,700	354,200	-	548,000	28,479,000
Total	33,670,400	393,200	18,840,300	761,600	-	8,925,000	62,590,500
Vocational Rehabilitation							
Vocational Rehab. Admin.	899,700	26,000	230,200	41,200	-	-	1,197,100
Client Services	9,855,800	270,200	2,034,800	190,900	-	5,711,100	18,062,800
Disability Determination	3,322,300	17,900	1,002,800	38,000	-	1,767,400	6,148,400
Special Projects	276,500	20,100	44,800	3,200	-	2,584,500	2,929,100
Total	14,354,300	334,200	3,312,600	273,300	-	10,063,000	28,337,400
AK Vocational Technical Center							
AK Vocational Technical Center	7,998,300	58,900	1,348,100	971,600	194,000	3,951,400	14,522,300
AVTEC Facilities Maintenance	464,800	-	1,463,400	86,500	-	-	2,014,700
Total	8,463,100	58,900	2,811,500	1,058,100	194,000	3,951,400	16,537,000
Grand Total	\$ 81,275,100	\$ 1,584,500	\$ 33,858,000	\$ 2,513,500	\$ 196,000	\$ 45,275,600	\$ 164,702,700

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT FUNDING
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

ORGANIZATION UNIT	FEDERAL RECEIPTS	GENERAL FUND	I/A RECEIPTS	EMPLOYMENT TRAINING	VOCATIONAL TRAINING	WORKERS SAFETY	OTHER	TOTAL
Office of the Commissioner								
Commissioner's Office		497,500	834,300					1,331,800
Workforce Investment Board	7,675,700	2,306,900	400,700	5,513,300	4,855,200			20,751,800
AK Labor Relations Agency		512,600						512,600
Total	7,675,700	3,317,000	1,235,000	5,513,300	4,855,200	-	-	22,596,200
Administrative Services								
Management Services	2,827,900	397,800	1,415,900					4,641,600
Leasing		2,070,400						2,070,400
Data Processing								-
Labor Market Information	1,460,600	921,900	1,510,700			128,000	47,700	4,068,900
Total	4,288,500	3,390,100	2,926,600	-	-	128,000	47,700	10,780,900
Workers' Compensation								
Workers' Compensation		19,800				6,200,200		6,220,000
WC Appeals Commission		25,300				447,600		472,900
WC Benefits Guaranty Fund							787,800	787,800
Second Injury Fund							2,870,200	2,870,200
Fishermen's Fund							1,431,400	1,431,400
Total	-	45,100	-	-	-	6,647,800	5,089,400	11,782,300
Labor Standards and Safety								
Wage and Hour Admin.		2,077,000	671,800					2,748,800
Mechanical Inspection		935,100	777,500				1,929,800	3,642,400
Occupational Safety and Health	2,259,800	2,187,000	317,000			643,100		5,406,900
Alaska Safety Advisory Council							280,300	280,300
Total	2,259,800	5,199,100	1,766,300	-	-	643,100	2,210,100	12,078,400

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT FUNDING
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

ORGANIZATION UNIT	FEDERAL RECEIPTS	GENERAL FUND	I/A RECEIPTS	EMPLOYMENT TRAINING	VOCATIONAL TRAINING	WORKERS SAFETY	OTHER	TOTAL
Employment and Training Services								
Employment Training Svcs Admin	6,886,600	15,000	1,357,500					8,259,100
Workforce Services	18,552,500	1,974,200	2,556,500	1,940,500	14,300		814,400	25,852,400
Workforce Development								-
Unemployment Insurance	27,195,600	8,400	348,600	453,200	453,200		20,000	28,479,000
Total	52,634,700	1,997,600	4,262,600	2,393,700	467,500	-	834,400	62,590,500
Vocational Rehabilitation								
Vocational Rehab. Admin.	907,500		289,600					1,197,100
Client Services	13,631,500	4,167,100					264,200	18,062,800
Disability Determination	5,848,800		299,600					6,148,400
Special Projects	2,489,400	153,700	96,000	190,000				2,929,100
Total	22,877,200	4,320,800	685,200	190,000	-	-	264,200	28,337,400
AK Vocational Technical Center								
AK Vocational Technical Center	815,300	9,063,200	1,092,400		2,366,200		1,185,200	14,522,300
AVTEC Facilities Maintenance			1,914,900				99,800	2,014,700
Total	815,300	9,063,200	3,007,300	-	2,366,200	-	1,285,000	16,537,000
Grand Total	\$ 90,551,200	\$ 27,332,900	\$ 13,883,000	\$ 8,097,000	\$ 7,688,900	\$ 7,418,900	\$ 9,730,800	\$ 164,702,700

SECTION VI
CLASSIFICATION OF COSTS

CLASSIFICATION OF COSTS

For the development of indirect cost rates, the department classifies costs as either direct costs, department-wide indirect costs, or division indirect costs. Direct costs are costs that can be specifically or readily identified with a specific cost objective or program. Department-wide indirect costs are costs necessary for the effective, efficient operation of all department programs that cannot be readily identified to a specific cost objective or program without effort disproportionate to results achieved. Division indirect costs are administrative and support costs of a division that benefit all programs administered by the division that cannot be readily identified to a specific cost objective or program without effort disproportionate to results achieved.

This section includes schedules that support the classification of all department costs. All schedules reconcile to the schedules provided in Section V, Financial Information. A brief description of each schedule is provided in the following text.

Schedule VI-A: Classification of FY2022 Total Actual Costs

Schedule VI-A provides the classification of the department's total actual costs for FY2022. The schedule reconciles to Schedule V-A, Actual Department Expenditures for the Fiscal Year Ended June 30, 2022, in Section V of the proposal. The schedule also identifies additional non-department financial statement costs that have been incurred on behalf of department programs. Schedule information is utilized in the determination of the FY2022 carry-forward adjustments, which are included in the development of FY2024 fixed indirect cost rates. The schedule is formatted as follows:

- Organization Unit - brief title of divisions and components comprising each division;
- Support Schedule - provides a reference to the support schedule that will provide detail information on costs that have been classified as department-wide or division indirect costs;
- Total Costs - total costs of the department that reconciles to Schedule V-A in Section V of the proposal;
- Direct Costs - costs specifically or readily identifiable with a specific program;
- Department-Wide Indirect Costs - indirect costs benefiting all programs of the department;
- Division Indirect Costs - indirect costs benefiting all programs of a division;
- Total Indirect Costs - total costs classified as indirect costs.

Support Schedules for Schedule VI-A and VI-B

The support schedules provide detail information for each component that has FY2022 actual costs that have been classified as indirect. These schedules are formatted as follows:

- Description - brief description of cost category;
- Total Costs - total component costs that reconciles to Schedule V-A and VI-A;
- Direct Costs - costs that benefit a specific program, do not benefit all programs and/or are unallowable as indirect costs under OMB Circular 2 CFR 200 Subpart E;
- Indirect Costs - costs that have been classified as either department-wide or division indirect costs.

Schedule VI A-1: Commissioner's Office

The Commissioner, Deputy Commissioner and their support staff are responsible for ensuring the overall coordination and accomplishment of the department mission and responsibilities. The Commissioner and Deputy Commissioner, in cooperation with division directors, provide policy direction and management oversight of all department activities. Strong direction from the Commissioner's Office is critical to the success of the services provided by the department. Following are Commissioner's Office responsibilities:

- Provide planning and management oversight of all activities and services of the Commissioner's Office;
- Research state and federal program statutes, policies and procedures;
- Provide assistance to division and program management in the development and revision of department program regulations;
- Provide clerical support for the Commissioner's Office, and provide other general department support activities benefiting all programs of the department;
- Provide guidance and policy recommendations, provide public need assessments, and serve as liaison with both state and federal government entities;
- Monitor, research and report all aspects of issues related to the management of the department;
- Assist in the development of policy and coordination of program activities to ensure state and federal program objectives are accomplished;

- ❑ Provide communications support to enhance Alaskan awareness of department programs through development and implementation of a comprehensive communications strategy.

Schedule VI A-2: Management Services

The Management Services component of the Administrative Services Division is responsible for the provision of efficient and effective administrative services in support of all department programs. The component provides budget planning, development, monitoring and reporting; federal and state accounting and reporting; human resources consultation and recruitment support; and procurement, mail and office space management for department programs. All costs of the component have been classified as indirect costs, except for OMB unallowable costs. In FY2024, the component was organized into the following sections:

- ❑ Director's Office - This section is responsible for assisting in the development of department administrative policies and procedures; resolution of any state or federal audit findings; budget planning, preparation, monitoring and reporting; and management oversight of all activities and services of the Administrative Services Division. Services provided benefit all department programs.
- ❑ Human Resources Section - This section assists the department in recruiting, managing and developing a high-quality workforce. Services include monitoring and ensuring department compliance with all state and federal employment laws, policies and procedures, and collective bargaining agreements. Services provided benefit all department programs.
- ❑ Procurement Section - This section is responsible for records management, mailroom, procurement, property management and other general administrative services. Services provided benefit all department programs.
- ❑ Fiscal Services Section - This section is responsible for the proper processing and recording of all department expenditure and revenue transactions; preparing financial reports for internal and external distribution; assuring department compliance with all state and federal accounting and financial reporting policies and procedures; and fiscal contract monitoring. Services provided benefit all department programs.

Schedule VI A-3: Labor Market Information

Within the Labor Market Information component of the Administrative Services Division is the Publications Office. The Publications Office provides writing, editing and production services for information in support of all department programs. In addition to writing, editing and production services, the Publications Office also arranges for the distribution of products and maintains mailing lists representing a wide spectrum of the public. Information supported by the Publications Office includes employment/unemployment issues, career planning, housing, economy, demographics, industry, health and safety concerns of the work force and the effects of

changing statutes and regulations. The costs of the Publications Office are included in the department-wide indirect cost pool.

Schedule VI A-4: Alaska Vocational Technical Center (AVTEC)

AVTEC is a public post-secondary training institute that provides vocational technical education programs for Alaskans from across the state. AVTEC has administrative support staff that provide some of the same services that the Management Services component staff provide for the other divisions and sections in the department. These services include procurement, accounting, purchasing, and travel processing for multiple AVTEC programs. As a result, AVTEC does not require the same level of administrative support from the Management Services component. In order to be equitable and treat like costs in a like manner across the department, the AVTEC staff that perform these accounting and procurement activities are included in the department-wide indirect cost pool, along with some support costs for those positions.

Schedule VI A-5: Vocational Rehabilitation Administration

The Vocational Rehabilitation Administration component provides administrative oversight and centralized administrative services for all components and programs of the Vocational Rehabilitation Division (DVR). Services provided are particular to DVR and include: processing payments for multiple clients and grantees; preparation of federal and state budgets; reporting on federal grants; procurement services for clients and field offices; development of the federally required strategic plan of action; and research and analysis providing statistical support on the number of clients applying and served.

All costs of the component have been classified as division indirect costs, except for OMB unallowable costs.

Schedule VI A-6: Employment and Training Services Administration

The Employment and Training Services Administration component provides administrative oversight and centralized administrative services for all components and programs of the Employment and Training Services Division (DETS). Services provided are particular to DETS and include processing payments for multiple clients and grantees; preparation of federal and state budgets; reporting on federal grants; procurement services for clients and field offices; development of the federally required strategic plan of action; and research and analysis providing statistical support on the number of clients applying and served.

All costs of the component have been classified as division indirect costs, except for OMB unallowable costs.

Schedule VI-B: Classification of FY2022 Actual Personal Services Costs

Schedule VI-B provides the classification of the department's actual personal services costs for FY2022. The schedule reconciles to Schedule V-A, Actual Department Expenditures for the Fiscal

Year Ended June 30, 2022, in Section V of the proposal. Schedule information is utilized in the determination of the FY20221 carry-forward adjustments, which are included in the development of FY2024 fixed rates. The schedule is formatted as follows:

- Organization Unit - brief title of divisions and components comprising each division;
- Support Schedule - provides a reference to the support schedule that will provide detail information on costs that have been classified as department-wide or division indirect costs (same schedules supporting Schedule VI-A);
- Total Personal Services - total personal services costs of the department that reconcile to Schedule V-A in Section V of the proposal;
- Direct Personal Services - personal services costs of positions specifically or readily identifiable with a specific program;
- Department-Wide Indirect Personal Services Costs - personal services costs of positions providing services benefiting all programs of the department;
- Division Indirect Personal Services Costs - personal services costs of positions benefiting all programs of a division;
- Total Indirect Personal Services Costs - total personal services costs of positions providing services classified as indirect costs.

Schedule VI-C: Classification of FY2024 Total Budgeted Costs

Schedule VI-C provides the classification of the department's total budgeted costs for FY2024. The schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2024, in Section V of the proposal. The schedule also identifies additional non-department financial statement costs incurred on behalf of department programs. The schedule is formatted as follows:

- Organization Unit - brief title of divisions and components comprising each division;
- Support Schedule - provides a reference to the support schedule that provides detail information on budgeted costs that have been classified as department-wide or division indirect costs;
- Total Costs - total budgeted costs of the department that reconciles to schedule V-B in Section V of the proposal;
- Adjusted Costs – adjustments to the department's budget scenario;
- Direct Costs - budgeted costs specifically or readily identifiable with a specific program;

-
- Department-Wide Indirect Costs - indirect costs benefiting all programs of the department;
 - Division Indirect Costs - indirect costs benefiting all programs of a division;
 - Total Indirect Costs - total budgeted costs classified as indirect costs.

Support Schedules for Schedule VI-C

Support schedules provide detail information for each component and cost that has been classified as indirect. These schedules are formatted as follows:

- Description - brief description of positions and costs;
- PCN - position control number;
- Per Budget - total costs originally included in the FY2024 Management Budget Plan Scenario (20579);
- Adjusted Costs - costs added to or excluded from the department's budget as submitted by the Governor to the Legislature;
- Total Costs - total costs that are expected to occur;
- Direct Costs - costs that are specifically or readily identifiable with a specific program, and costs above the federal salary cap for Executive Level II under TEGL 05-06 are included in this column;
- Indirect Costs - costs that have been classified as either department-wide or division indirect costs.

Schedule VI C-1: Commissioner's Office

The Commissioner, Deputy Commissioners and their support staff are responsible for ensuring the overall coordination and accomplishment of the department mission and responsibilities. The Commissioner and Deputy and Assistant Commissioners, in cooperation with division directors, provide policy direction and management oversight of all department activities. Strong direction from the Commissioner's Office is critical to the success of the services provided by the department.

In addition to the Commissioner (PCN 07-1001), Deputy Commissioners (PCN 07-1002 and 07-1003), and Assistant Commissioner (PCN 07-1037). The following support positions are included in the Commissioner's Office:

- Special Assistant to the Commissioner 2 (PCN 07-1039) - Monitors, researches and reports all aspects of issues related to the management of the department. This

position also assists in the development of policy and coordination of program activities to ensure state and federal program objectives are accomplished.

- ❑ Executive Secretary 3 (PCN 07-1015) - Provides clerical support for the Commissioner's Office and provides other general department support activities benefiting all programs of the department.

Schedule VI C-2: Management Services

The Management Services component provides efficient and effective administrative services in support of the department's programs. The component provides budget planning, development, monitoring and reporting; federal and state accounting and reporting; human resources consultation and recruitment support; and procurement, mail and office space management for department programs.

The positions in the Management Services component are organized into the following sections:

- ❑ Director's Office - This section is responsible for assisting in the development of department administrative policies and procedures; resolution of any state or federal audit findings; budget planning, preparation, monitoring, and reporting; payroll and human resources activities; and management oversight of all activities and services of the Administrative Services Division. Services provided benefit all department programs. The section consists of the following positions:
 - Division Director (PCN 07-1101)
 - Division Operations Manager (PCN 07-1201)
 - Budget Analyst 3 (PCN 07-1205)
 - Budget Analyst 1/2 (PCN 07-6034)
 - Administrative Operations Manager 1 (PCN 07-1515)
 - Administrative Officer 1 (PCN 07-1007)
 - Administrative Assistant 3 (PCN 07-1203)
- ❑ Human Resources Section - This section assists the department in recruiting, managing and developing a high quality workforce. Services include monitoring and ensuring department compliance with all state and federal employment laws, policies and procedures, and collective bargaining agreements. Services provided benefit all department programs:
 - Human Resources Consultant 4 (PCN 02-8073)

- Human Resources Technician 2 (PCN 07-5813)
- Procurement and Office Services Section - This section is responsible for records management, mailroom, procurement, property management and other general administrative services. Services provided benefit all department programs. The section consists of the following positions:
 - Procurement Specialist 3/4 (PCN 07-1107)
 - Procurement Specialist 3 (PCN 07-1405)
 - Procurement Specialist 2 (PCN 07-1226)
 - Procurement Specialist 1 (PCN 05-8397)
 - Administrative Assistant 1 (PCN 07-1106)
 - Office Assistant 2 (PCN 07-1108)
 - Mail Services Courier (PCN 07-1404)
- Fiscal Services Section - This section is responsible for the proper payment and recording of all department expenditure and revenue transactions; preparing financial reports for internal and external distribution; assuring department compliance with all state and federal accounting and financial reporting policies and procedures; and fiscal contract monitoring. Services provided benefit all department programs. The section consists of the following positions:
 - Accountant 5 (PCN 21-2046)
 - Accountant 4 (PCN 07-1222)
 - Accountant 4 (PCN 07-4517)
 - Accountant 3 (PCN 07-1218)
 - Accountant 3 (PCN 07-1225)
 - Accountant 2 (PCN 07-1710)
 - Accountant 2 (PCN 21-2007)
 - Accounting Technician 3 (PCN 07-1209)
 - Accounting Technician 3 (PCN 07-1213)

- Accounting Technician 3 (PCN 07-1216)
- Accounting Technician 1 (PCN 07-1224)

Schedule VI C-3: Labor Market Information

Within the Labor Market Information component of the Administrative Services Division is the Publications Office. The Publications Office provides writing, editing and production services for information in support of all department programs. In addition to writing, editing and production services, the Publications Office also arranges for the distribution of products and maintains mailing lists representing a wide spectrum of the public. Information supported by the Publications Office includes employment/unemployment issues, career planning, housing, economy, demographics, industry, health and safety concerns of the work force and the effects of changing statutes and regulations. The Publications Office consists of the following positions:

- Chief Labor Research & Analysis (PCN 07-1701)
- Economist 4 (PCN 07-1704)
- Economist 4 (PCN 07-5258)
- Economist 3 (PCN 07-5545)
- Publications Specialist 3 (PCN 07-1731)
- Publications Specialist 2 (PCN 07-5382)

Schedule VI C-4: Alaska Vocational Technical Center (AVTEC)

AVTEC is a public post-secondary training institute that provides vocational technical education programs for Alaskans from across the state. AVTEC has administrative support staff that provide some of the same services that the Management Services component staff provide for the other divisions and sections in the department. These services include procurement, accounting, purchasing, and publication for multiple AVTEC programs. As a result, AVTEC does not require the same level of administrative support from the Management Services component. In order to be equitable and treat like costs in a like manner across the department, the AVTEC staff that perform these accounting, procurement, and publication activities, listed below, are included in the department-wide indirect cost pool, along with some support costs for those positions.

- Accounting Technician 3 (PCN 05-8396)

Schedule VI C-5: Vocational Rehabilitation Administration

The Vocational Rehabilitation Administration component provides administrative oversight and centralized administrative services for all components and programs of the Vocational Rehabilitation Division (DVR). Services provided are particular to DVR and include: processing

payments for multiple clients and grantees; preparation of federal and state budgets; reporting on federal grants; procurement services for clients and field offices; development of the federally required strategic plan of action; and research and analysis providing statistical support on the number of clients applying and served.

All costs of the component have been classified as division indirect costs, except for OMB unallowable costs. The component includes the following positions:

- Division Director (PCN 05-2001)
- Administrative Operations Manager 1 (PCN 05-2023)
- Administrative Officer 1 (PCN 05-2044)
- Accountant 3 (PCN 05-2003)
- Accounting Technician 2 (PCN 05-2042)
- Accounting Technician 1 (PCN 05-7007)
- Administrative Assistant 1 (PCN 07-7009)

Schedule VI C-6: Employment and Training Services Administration

The Employment and Training Services Administration component provides administrative oversight and centralized administrative services for all components and programs of the Employment and Training Services Division (DETS). Services provided are particular to DETS and include: processing payments for multiple clients and grantees; preparation of federal and state budgets; reporting on federal grants; procurement services for clients and field offices; development of the federally required strategic plan of action; and research and analysis providing statistical support on the number of clients applying and served.

All costs of the component have been classified as division indirect costs, except for OMB unallowable costs. The component includes the following positions:

- Division Director (PCN 01-332X)
- Division Operations Manager (PCN 07-5105)
- Administrative Operations Manager 2 (PCN 07-5172)
- Administrative Officer 2 (PCN 21-2018)
- Administrative Assistant 2 (PCN 07-5044)
- Accountant 4 (PCN 07-5481)

- Accountant 3 (PCN 07-5847)
- Accountant 3 (PCN 07-5958)
- Accounting Technician 3 (PCN 07-5750)
- Accounting Technician 3 (PCN 07-5784)
- Accounting Technician 2 (PCN 07-5311)
- Administrative Assistant 2 (PCN 07-5044)

Schedule VI-D: Classification of FY2024 Budgeted Personal Services Costs

Schedule VI-D provides the classification of the department's budgeted personal services costs for the fiscal year ending June 30, 2024. The schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2022, in Section V of the proposal. Schedule information is utilized in the determination of the FY2024 indirect cost rate base. The schedule is formatted as follows:

- Organization Unit - brief title of divisions and components comprising each division;
- Support Schedule - provides a reference to the support schedule that provides detail information on budgeted costs that have been classified as department-wide or division indirect costs (same schedules supporting Schedule VI-C);
- Total Personal Services - total budgeted personal services costs of the department that reconciles to Schedule V-B in Section V of the proposal;
- Adjusted Costs – costs added to or excluded from the department’s budget as submitted by the Governor to the Legislature. Excluded personal services costs included in the department's budget that are not expected to occur;
- Direct Personal Services - personal services costs of positions specifically or readily identifiable with a specific program;
- Department-Wide Indirect Personal Services Costs - personal services costs of positions providing services benefiting all programs of the department;
- Division Indirect Personal Services Costs - personal services costs of positions benefiting all programs of a division;
- Total Indirect Personal Services Costs - total personal services costs of positions providing services classified as indirect costs.

This concludes the description of the schedules provided in this section. The schedules are provided on the following pages.

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2022 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS		
				DEPT-WIDE	DIVISION	TOTAL
Office of the Commissioner						
Commissioner's Office	VI A-1	\$ 1,925,219	\$ 1,227,124	\$ 698,095		\$ 698,095
Workforce Investment Board		16,234,627	\$ 16,234,627			-
AK Labor Relations Agency		412,101	\$ 412,101			-
Total		18,571,947	17,873,852	698,095	-	698,095
Administrative Services						
Management Services	VI A-2	3,558,483	113,099	3,445,384		\$ 3,445,384
Leasing		2,318,690	2,318,690			\$ -
Data Processing		213,455	213,455			\$ -
Labor Market Information	VI A-3	3,581,727	3,303,594	278,133		\$ 278,133
Total		9,672,355	5,948,838	3,723,517	-	3,723,517
Workers' Compensation						
Workers' Compensation		5,496,607	5,496,607			-
WC Appeals Commission		349,341	349,341			-
WC Benefits Guaranty Fund		201,880	201,880			-
Second Injury Fund		2,091,991	2,091,991			-
Fishermen's Fund		670,757	670,757			-
Total		8,810,576	8,810,576	-	-	-
Labor Standards and Safety						
Wage and Hour Admin.		1,942,080	1,942,080			-
Mechanical Inspection		2,366,440	2,366,440			-
Occupational Safety and Health		4,226,088	4,226,088			-
Alaska Safety Advisory Council		92,659	92,659			-
Total		8,627,267	8,627,267	-	-	-

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2022 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS		
				DEPT-WIDE	DIVISION	TOTAL
Employment and Training Services						
Employment & Training Svcs Admin	VI A-6	6,620,823	5,265,516		1,355,307	1,355,307
Workforce Services		15,211,017	15,211,017			-
Workforce Development		9,833,216	9,833,216			-
Unemployment Insurance		26,333,435	26,333,435			-
Total		<u>57,998,491</u>	<u>56,643,184</u>	<u>-</u>	<u>1,355,307</u>	<u>1,355,307</u>
Vocational Rehabilitation						
Vocational Rehabilitation Admin	VI A-5	1,270,048	-		1,270,048	1,270,048
Client Services		14,441,910	14,441,910			-
Disability Determination		4,478,895	4,478,895			-
Special Projects		939,376	939,376			-
Total		<u>21,130,229</u>	<u>19,860,181</u>	<u>-</u>	<u>1,270,048</u>	<u>1,270,048</u>
AK Vocational Technical Center						
AK Vocational Technical Center	VI A-4	11,628,949	11,433,508	195,441		195,441
AVTEC Facilities Maintenance		2,178,698	2,178,698			-
Total		<u>13,807,647</u>	<u>13,612,206</u>	<u>195,441</u>	<u>-</u>	<u>195,441</u>
Total Operating Appropriations		<u>138,618,512</u>	<u>138,618,512</u>	<u>-</u>		<u>-</u>
Multi-Year Operating Appropriations						
B22A 078122251 AVT COVID CHEER		34,056	34,056			-
Total		<u>34,056</u>	<u>34,056</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Appropriations						
B17F 070170230 AVTEC Deferred Maint CIP		321,988	321,988			-
B21A 077221130 VR BEP Equip Replacement		55,275	55,275			-
Total		<u>377,263</u>	<u>377,263</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2022 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS		
				DEPT-WIDE	DIVISION	TOTAL
Capital Unbudgeted RSAs						
B18A - 07RS01821 AVT STW Deferred Maint CIP		99,361	99,361			-
B19A - 07RS01822 AVT STW Deferred Maint CIP		433,941	433,941			-
B20A - 07RS01823 AVT STW Deferred Maint CIP		4,169	4,169			-
B22B - 07RS01824 AVT STW Deferred Maint CIP		152,929	152,929			-
Total		690,400	690,400	-	-	-
Total Actual		139,720,231	132,477,823	4,617,053	2,625,355	7,242,408
Additional Costs						
FY2022 State Paid Leases	Appendix C	404,055	48,307	355,748		355,748
FY2022 Legislative Audit Costs Unbilled	Appendix D	400,478		400,478		400,478
FY2021 Administrative Systems (IRIS/ALDER) Unbilled (FY2022 Unavailable)	Appendix E	44,552		44,552		44,552
FY2019 Statewide Costs (FY2022 Unavailable)	Appendix F	294,095		294,095		294,095
Total Additional Costs		1,143,180	48,307	1,094,873	-	1,094,873
Grand Total		\$ 140,863,411	\$ 132,526,130	\$ 5,711,926	\$ 2,625,355	\$ 8,337,281

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS
Personal Services	\$ 1,273,657	\$ 677,014	\$ 596,643
Travel	132,677	48,905	83,772
Services			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	491,864	482,728	9,136
Total Services	491,864	482,728	9,136
Supplies	27,021	18,477	8,544
Capital Outlay			
Equipment Less Than \$5,000	-	-	
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 1,925,219	\$ 1,227,124	\$ 698,095

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 2,841,741	\$ 70,699	2,771,042
Travel	4,602	-	4,602
Services			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	670,629	42,400	628,229
Total Services	670,629	42,400	628,229
Supplies	41,511	-	41,511
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 3,558,483	\$ 113,099	\$ 3,445,384

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 3,133,743	\$ 2,856,899	\$ 276,844
Travel	6,865	6,865	\$ -
Services			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	420,003	418,714	1,289
Total Services	420,003	418,714	1,289
Supplies	21,116	21,116	
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 3,581,727	\$ 3,303,594	\$ 278,133

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 7,044,215	\$ 6,848,774	\$ 195,441
Travel	15,132	15,132	-
Services			
Unallowable Vehicle			
Penalties and Fines			
Penalty Interest			
Other	2,864,464	2,864,464	
Total Services	2,864,464	2,864,464	-
Supplies	815,170	815,170	-
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater	19,739	19,739	
Total Capital Outlay	19,739	19,739	-
Assistance	870,229	870,229	-
Total Costs	\$ 11,628,949	\$ 11,433,508	\$ 195,441

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services	\$ 1,071,574	\$ -	\$ 1,071,574
Travel	15,588	-	15,588
Services			
Unallowable Vehicle Penalties and Fines			
Penalty Interest			
Other	176,232	-	176,232
Total Services	176,232	-	176,232
Supplies	6,654	-	6,654
Capital Outlay			
Equipment Less Than \$5,000	-	-	
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 1,270,048	\$ -	\$ 1,270,048

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services	\$ 3,590,448	\$ 2,468,522	\$ 1,121,926
Travel	17,967	829	17,138
Services			
Unallowable Vehicle			
Penalties and Fines			
Penalty Interest			
Other	2,986,221	2,775,463	210,758
Total Services	2,986,221	2,775,463	210,758
Supplies	26,187	20,702	5,485
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 6,620,823	\$ 5,265,516	\$ 1,355,307

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2022 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL SERVICES	DIRECT PERSONAL SERVICES	INDIRECT PERSONAL SERVICES		
				DEPT-WIDE	DIVISION	TOTAL
Office of the Commissioner						
Commissioner's Office	VI A-1	\$ 1,273,657	\$ 677,014	\$ 596,643	\$ -	\$ 596,643
Workforce Investment Board		1,317,384	1,317,384			-
AK Labor Relations Agency		336,441	336,441			-
Total		<u>2,927,482</u>	<u>2,330,839</u>	<u>596,643</u>	<u>-</u>	<u>596,643</u>
Administrative Services						
Management Services	VI A-2	2,841,741	70,699	2,771,042		2,771,042
Leasing		-				-
Data Processing		-	-			-
Labor Market Information	VI A-3	3,133,743	2,856,899	276,844		276,844
Total		<u>5,975,484</u>	<u>2,927,598</u>	<u>3,047,886</u>	<u>-</u>	<u>3,047,886</u>
Workers' Compensation						
Workers' Compensation		4,462,759	4,462,759			-
WC Appeals Commission		309,443	309,443			-
WC Benefits Guaranty Fund		34,333	34,333			-
Second Injury Fund		212,930	212,930			-
Fishermen's Fund		248,030	248,030			-
Total		<u>5,267,495</u>	<u>5,267,495</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety						
Wage and Hour Admin.		1,590,440	1,590,440			-
Mechanical Inspection		1,930,422	1,930,422			-
Occupational Safety and Health		3,169,737	3,169,737			-
Alaska Safety Advisory Council		1,279	1,279			-
Total		<u>6,691,878</u>	<u>6,691,878</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2022 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL SERVICES	DIRECT PERSONAL SERVICES	INDIRECT PERSONAL SERVICES		
				DEPT-WIDE	DIVISION	TOTAL
Employment and Training Services						
Employment & Training Svcs Admin	VI A-6	3,590,448	2,468,522		1,121,926	1,121,926
Workforce Services		8,443,368	8,443,368			-
Workforce Development		2,428,994	2,428,994			-
Unemployment Insurance		19,378,380	19,378,380			-
Total		<u>33,841,190</u>	<u>32,719,264</u>	<u>-</u>	<u>1,121,926</u>	<u>1,121,926</u>
Vocational Rehabilitation						
Vocational Rehabilitation Admin	VI A-5	1,071,574	-		1,071,574	1,071,574
Client Services		8,444,669	8,444,669			-
Disability Determination		2,727,952	2,727,952			-
Special Projects		10,459	10,459			-
Total		<u>12,254,654</u>	<u>11,183,080</u>	<u>-</u>	<u>1,071,574</u>	<u>1,071,574</u>
AK Vocational Technical Center						
AK Vocational Technical Center	VI A-4	7,044,215	6,848,774	195,441		195,441
AVTEC Facilities Maintenance		426,407	426,407			-
Total		<u>7,470,622</u>	<u>7,275,181</u>	<u>195,441</u>	<u>-</u>	<u>195,441</u>
Total Operating Appropriations		<u>74,428,805</u>	<u>68,395,335</u>	<u>3,839,970</u>	<u>2,193,500</u>	<u>6,033,470</u>
Multi-Year Operating Appropriations						
B22A 078122251 AVT COVID CHEER		34,056	34,056			-
Total		<u>34,056</u>	<u>34,056</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2022 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL SERVICES	DIRECT PERSONAL SERVICES	INDIRECT PERSONAL SERVICES		
				DEPT-WIDE	DIVISION	TOTAL
Capital Appropriations						
B17F 070170230 AVTEC Deferred Maint CIP		-	-			-
B21A 077221130 VR BEP Equip Replacement		-	-			-
Total		-	-	-	-	-
Capital Unbudgeted RSAs						
B18A - 07RS01821 AVT STW Deferred Maint CIP		-	-			-
B19A - 07RS01822 AVT STW Deferred Maint CIP		-	-			-
B20A - 07RS01823 AVT STW Deferred Maint CIP		-	-			-
B22B - 07RS01824 AVT STW Deferred Maint CIP		-	-			-
Total		-	-	-	-	-
Total Operating and Capital Appropriations		<u>74,462,861</u>	<u>68,429,391</u>	<u>3,839,970</u>	<u>2,193,500</u>	<u>6,033,470</u>
Additional Costs						
FY2022 State Paid Leases	Appendix C	-				-
FY2022 Legislative Audit Costs Unbilled	Appendix D	-				-
FY2021 Administrative Systems (IRIS/ALDER) Unbilled (FY2022 Unavailable)	Appendix E	-				-
FY2019 Statewide Costs (FY2022 Unavailable)	Appendix F	-				-
Total Additional Costs		-	-	-	-	-
Grand Total		<u>\$ 74,462,861</u>	<u>\$ 68,429,391</u>	<u>\$ 3,839,970</u>	<u>\$ 2,193,500</u>	<u>\$ 6,033,470</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 TOTAL BUDGETED COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	ADJUSTED COSTS	DIRECT COSTS	INDIRECT COSTS		
					DEPT-WIDE	DIVISION	TOTAL
Office of the Commissioner							
Commissioner's Office	VI C-1	\$ 1,331,800	\$ -	291,995	\$ 1,039,805		\$ 1,039,805
Workforce Investment Board		20,751,800		20,751,800			-
AK Labor Relations Agency		512,600		512,600			-
Total		<u>22,596,200</u>	<u>-</u>	<u>21,556,395</u>	<u>1,039,805</u>	<u>-</u>	<u>1,039,805</u>
Administrative Services							
Management Services	VI C-2	4,641,600	97,978	28,566	4,711,012		4,711,012
Leasing		2,070,400		2,070,400			-
Data Processing		-		-			-
Labor Market Information	VI C-3	4,068,900	-	3,613,584	455,316		455,316
Total		<u>10,780,900</u>	<u>97,978</u>	<u>5,712,550</u>	<u>5,166,328</u>	<u>-</u>	<u>5,166,328</u>
Workers' Compensation							
Workers' Compensation		6,220,000		6,220,000			-
WC Appeals Commission		472,900		472,900			-
WC Benefits Guaranty Fund		787,800		787,800			-
Second Injury Fund		2,870,200		2,870,200			-
Fishermen's Fund		1,431,400		1,431,400			-
Total		<u>11,782,300</u>	<u>-</u>	<u>11,782,300</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety							
Wage and Hour Admin.		2,748,800		2,748,800			-
Mechanical Inspection		3,642,400		3,642,400			-
Occupational Safety and Health		5,406,900		5,406,900			-
Alaska Safety Advisory Council		280,300		280,300			-
Total		<u>12,078,400</u>	<u>-</u>	<u>12,078,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employment and Training Services							
Employment Training Svcs Admin	VI C-6	8,259,100	-	6,774,002		1,485,098	1,485,098
Workforce Services		25,852,400		25,852,400			-
Workforce Development		-		-			-
Unemployment Insurance		28,479,000		28,479,000			-
Total		<u>62,590,500</u>	<u>-</u>	<u>61,105,402</u>	<u>-</u>	<u>1,485,098</u>	<u>1,485,098</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 TOTAL BUDGETED COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	ADJUSTED COSTS	DIRECT COSTS	INDIRECT COSTS		
					DEPT-WIDE	DIVISION	TOTAL
Vocational Rehabilitation							
Vocational Rehab. Admin.	VI C-5	1,197,100	-	38,677		1,158,423	1,158,423
Client Services		18,062,800		18,062,800			-
Disability Determination		6,148,400		6,148,400			-
Special Projects		2,929,100		2,929,100			-
Total		<u>28,337,400</u>	<u>-</u>	<u>27,178,977</u>	<u>-</u>	<u>1,158,423</u>	<u>1,158,423</u>
AK Vocational Technical Center							
AK Vocational Technical Center	VI C-4	14,522,300	-	14,401,187	121,113		121,113
AVTEC Facilities Maintenance		2,014,700		2,014,700			-
Total		<u>16,537,000</u>	<u>-</u>	<u>16,415,887</u>	<u>121,113</u>	<u>-</u>	<u>121,113</u>
Total Department Budget		<u>164,702,700</u>	<u>97,978</u>	<u>155,829,911</u>	<u>6,327,246</u>	<u>2,643,521</u>	<u>8,970,767</u>
Cost Incurred by Other Depts.							
FY2024 Budgeted State Paid Leases	Appendix C	411,976		36,274	375,702		375,702
FY2022 Legislative Audit Costs Unbilled	Appendix D	400,478			400,478		400,478
FY2021 Administrative Systems (IRIS/ALDER) Unbilled (FY2022 Unavailable)	Appendix E	44,552			44,552		44,552
FY2019 Statewide Costs (FY2022 Unavailable)	Appendix F	294,095			294,095		294,095
Total Additional Costs		<u>1,151,101</u>	<u>-</u>	<u>36,274</u>	<u>1,114,827</u>	<u>-</u>	<u>1,114,827</u>
Grand Total		<u>\$ 165,853,801</u>	<u>\$ 97,978</u>	<u>\$ 155,866,185</u>	<u>\$ 7,442,073</u>	<u>\$ 2,643,521</u>	<u>\$ 10,085,594</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Commissioner	07-1001	\$ 252,571		\$ 252,571	\$ 15,624 *	\$ 236,947
Deputy Commissioner	07-1002	213,148		213,148	\$ 405 *	212,743
Deputy Commissioner	07-1003	205,837		205,837	\$ 79,463	126,374
Executive Secretary 2	07-1015	148,074		148,074		148,074
Special Assistant to the Comm 2	07-1037	172,958		172,958	\$ 66,770	106,188
Special Assistant to the Comm 2	07-1039	151,379		151,379	\$ 58,440	92,939
				-		-
Total Pre-Vacancy		1,143,967	-	1,143,967	220,702	923,265
Less Budgeted Vacancy		(34,367)		(34,367)	(6,630)	(27,737)
Pay Adjustment				-	-	-
Total Personal Services		1,109,600	-	1,109,600	214,072	895,528
Wages		508,967	-	508,967	98,193	410,773
Fringe Benefits		600,633	-	600,633	115,878	484,755
Total Personal Services		1,109,600	-	1,109,600	214,072	895,528
Travel		95,900	-	95,900	35,824	60,076

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		73,100		73,100	27,307	45,793
Communications		7,700		7,700	2,876	4,824
Printing		-		-	-	-
Repairs & Maintenance		200		200	75	125
Equipment Rent		-		-	-	-
Transportation		4,000		-	-	-
Facility Rent		19,200		19,200	7,172	12,028
Other		12,500		12,500	4,669	7,831
Total Services		<u>116,700</u>	<u>-</u>	<u>116,700</u>	<u>42,100</u>	<u>74,600</u>
Supplies		<u>9,600</u>	<u>-</u>	<u>9,600</u>	<u>-</u>	<u>9,600</u>
Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assistance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs		<u>\$ 1,331,800</u>	<u>\$ -</u>	<u>\$ 1,331,800</u>	<u>\$ 291,995</u>	<u>\$ 1,039,805</u>

Note * - Amount above the federal Executive Level 2 salary cap of \$212,100 (calendar year 2023) was reflected as direct cost

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Human Resource Consultant 4	02-8073	180,989		180,989		180,989
Procurement Specialist 1	05-8397	91,693		91,693		91,693
Administrative Officer 1	07-1007	104,562		104,562		104,562
Division Director	07-1101	241,378		241,378	29,278 *	212,100
Administrative Assistant 1	07-1106	85,805		85,805		85,805
Procurement Specialist 3	07-1107	161,728		161,728		161,728
Office Assistant 2	07-1108	74,710		74,710		74,710
Division Operations Manager	07-1201	174,819		174,819		174,819
Administrative Assistant 3	07-1203	96,152		96,152		96,152
Budget Analyst 3	07-1205	148,312		148,312		148,312
Accounting Technician 3	07-1209	129,608		129,608		129,608
Accounting Technician 3	07-1213	99,737		99,737		99,737
Accounting Technician 3	07-1216	103,382		103,382		103,382
Accountant 3	07-1218	148,150		148,150		148,150
Accountant 4	07-1222	153,041		153,041		153,041
Accounting Technician 1	07-1224	81,826		81,826		81,826
Accountant 3	07-1225	129,958		129,958		129,958
Procurement Specialist 2	07-1226	105,946		105,946		105,946
Mail Services Courier	07-1404	86,984		86,984		86,984
Procurement Specialist 3	07-1405	131,229		131,229		131,229

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Human Resources Consultant 1	07-1509			-		-
Administrative Operations Manager 1	07-1515	165,663		165,663		165,663
Accountant 2	07-1710	128,425		128,425		128,425
Accountant 4	07-4517	153,041		153,041		153,041
Human Resources Technician 2	07-5813		97,978 **	97,978		97,978
Budget Analyst 2	07-6034	117,569		117,569		117,569
Accountant 2	21-2007	131,973		131,973		131,973
Accountant 5	21-2046	203,422		203,422		203,422
Subtotal		3,430,102	97,978	3,528,080	29,278	3,498,802
Total Pre-Vacancy		3,430,102	97,978	3,528,080	29,278	3,498,802
Less Budgeted Vacancy		(85,802)		(85,802)	(712)	(85,090)
Pay Adjustment				-		-
Lump Sum Premium Pay Funding		-		-		-
Total Personal Services		3,344,300	97,978	3,442,278	28,566	3,413,712
Wages		2,627,837	76,988	2,704,824	22,446	2,682,378
Fringe Benefits		716,463	20,990	737,454	6,120	731,334
Total Personal Services		3,344,300	97,978	3,442,278	28,566	3,413,712
Travel		25,000	-	25,000	-	25,000

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		888,800		888,800		888,800
Communications		15,700		15,700		15,700
Printing		4,200		4,200		4,200
Repairs & Maintenance		2,900		2,900		2,900
Equipment Rent		-		-		-
Transportation		10,000		10,000		10,000
Facility Rent		270,000		270,000		270,000
Other		19,100		19,100		19,100
Total Services		<u>1,210,700</u>	<u>-</u>	<u>1,210,700</u>	<u>-</u>	<u>1,210,700</u>
Supplies		<u>61,600</u>	<u>-</u>	<u>61,600</u>	<u>-</u>	<u>61,600</u>
Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assistance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs		<u>\$ 4,641,600</u>	<u>\$ 97,978</u>	<u>\$ 4,739,578</u>	<u>\$ 28,566</u>	<u>\$ 4,711,012</u>
<p>Note * - Amount above the federal Executive Level 2 salary cap of \$212,100 (calendar year 2023) was reflected as direct cost Note ** - No budgeted personal services (PS) cost; added PS costs due to eliminated consolidation statewide initiatives</p>						

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Chief Labor R&A	07-1701	\$ 210,800		\$ 210,800	\$ 200,260	\$ 10,540
Economist 4	07-1704	171,906		\$ 171,906	\$ 163,311	\$ 8,595
Publication Specialist 3	07-1731	152,626		152,626		152,626
Economist 4	07-5258	152,639		\$ 152,639	\$ 145,007	\$ 7,632
Internet Specialist 2	07-5382	129,241		129,241		129,241
Economist 3	07-5545	119,316		\$ 119,316	\$ 47,726	\$ 71,590
Other		2,461,314		2,461,314	2,461,314	
Total Pre-Vacancy		3,397,842	-	3,397,842	3,017,618	380,224
Less Budgeted Vacancy		(53,842)		(53,842)	(47,817)	(6,025)
Lump Sum Premium Pay Funding		-		-	-	-
Pay Adjustment		-		-	-	-
Total Personal Services		3,344,000	-	3,344,000	2,969,801	374,199
Wages		2,119,723	-	2,119,723	1,882,522	237,200
Fringe Benefits		1,224,277	-	1,224,277	1,087,279	136,999
Total Personal Services		3,344,000	-	3,344,000	2,969,801	374,199
Travel		103,800	-	103,800	92,185	11,615

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		369,600		369,600	328,241	41,359
Communications		14,500		14,500	12,877	1,623
Printing		-		-	-	-
Repairs & Maintenance		1,000		1,000	888	112
Equipment Rent		-		-	-	-
Transportation		1,100		1,100	977	123
Facility Rent		152,000		152,000	134,991	17,009
Other		57,900		57,900	51,421	6,479
Total Services		<u>596,100</u>	<u>-</u>	<u>596,100</u>	<u>529,395</u>	<u>66,705</u>
Supplies						
		<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>22,202</u>	<u>2,798</u>
Capital Outlay						
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assistance						
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs		<u>\$ 4,068,900</u>	<u>\$ -</u>	<u>\$ 4,068,900</u>	<u>\$ 3,613,584</u>	<u>\$ 455,316</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Accounting Technician 3	05-8396	\$ 97,283		\$ 97,283		\$ 97,283
Other		8,116,344		8,116,344	8,116,344	-
				-	-	
Total Pre-Vacancy		8,213,627	-	8,213,627	8,116,344	97,283
Less Budgeted Vacancy		(215,327)		(215,327)	(212,777)	(2,550)
Lump Sum Premium Pay Funding		0		-		-
		0		-		-
Total Personal Services		7,998,300	-	7,998,300	7,903,567	94,733
Wages		4,978,215		4,978,215	4,919,253	58,962
Fringe Benefits		3,020,085		3,020,085	2,984,315	35,770
Total Personal Services		7,998,300	-	7,998,300	7,903,567	94,733
Travel		58,900	-	58,900	58,202	698

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		1,090,700		1,090,700	1,077,782	12,918
Communications		102,500		102,500	101,286	1,214
Printing		-		-	-	-
Repairs & Maintenance		28,500		28,500	28,162	338
Equipment Rent		-		-	-	-
Transportation		49,300		49,300	48,716	584
Facility Rent		-		-	-	-
Other		77,100		77,100	76,187	913
Total Services		<u>1,348,100</u>	<u>-</u>	<u>1,348,100</u>	<u>1,332,133</u>	<u>15,967</u>
Supplies		<u>971,600</u>	<u>-</u>	<u>971,600</u>	<u>961,884</u>	<u>9,716</u>
Capital Outlay		<u>194,000</u>	<u>-</u>	<u>194,000</u>	<u>194,000</u>	<u>-</u>
Assistance		<u>3,951,400</u>	<u>-</u>	<u>3,951,400</u>	<u>3,951,400</u>	<u>-</u>
Total Costs		<u>\$ 14,522,300</u>	<u>\$ -</u>	<u>\$ 14,522,300</u>	<u>\$ 14,401,187</u>	<u>\$ 121,113</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services						
Division Director	05-2001	\$ 250,970		\$ 250,970	\$ 38,870 *	\$ 212,100
Accountant 3	05-2003	122,171		122,171		122,171
Admin Operations Manager 1	05-2023	154,714		154,714		154,714
Accounting Technician 2	05-2042	96,265		96,265		96,265
Administrative Officer 1	05-2044	115,377		115,377		115,377
Accounting Technician 1	05-7007	83,860		83,860		83,860
Administrative Assistant 1	07-7009	80,824		80,824		80,824
Total Pre-Vacancy		904,181	-	904,181	38,870	865,311
Less Budgeted Vacancy		(4,481)		(4,481)	(193)	(4,288)
Pay adjustment				-		-
Total Personal Services		899,700	-	899,700	38,677	861,023
Wages		509,774		509,774	21,915	487,860
Fringe Benefits		389,926		389,926	16,763	373,163
Total Personal Services		899,700	-	899,700	38,677	861,023
Travel		26,000	-	26,000	-	26,000

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Services						
Contract Services		183,700		183,700		183,700
Communications		8,200		8,200		8,200
Printing		-		-		-
Repairs & Maintenance		3,000		3,000		3,000
Equipment Rent		-		-		-
Transportation		-		-		-
Facility Rent		26,500		26,500		26,500
Other		8,800		8,800		8,800
Total Services		<u>230,200</u>	<u>-</u>	<u>230,200</u>	<u>-</u>	<u>230,200</u>
Supplies		<u>41,200</u>	<u>-</u>	<u>41,200</u>	<u>-</u>	<u>41,200</u>
Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assistance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs		<u>\$ 1,197,100</u>	<u>\$ -</u>	<u>\$ 1,197,100</u>	<u>\$ 38,677</u>	<u>\$ 1,158,423</u>

Note * - Amount above the federal Executive Level 2 salary cap of \$212,100 (calendar year 2023) was reflected as direct cost

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services						
Division Director	01-332X	\$ 220,711		\$ 220,711	\$ 8,611 *	\$ 212,100
Administrative Assistant 2	07-5044	103,427		103,427		103,427
Division Operations Manager	07-5105	182,480		182,480		182,480
Administrative Operations Manager 2	07-5172	157,872		157,872		157,872
Accounting Technician 2	07-5311	104,536		104,536		104,536
Accountant 4	07-5481	145,105		145,105	145,105	-
Accounting Technician 3	07-5750	104,885		104,885		104,885
Accounting Technician 3	07-5784	111,987		111,987		111,987
Accountant 3	07-5847	128,265		128,265	128,265	-
Accountant 3	07-5958	115,956		115,956		115,956
Administrative Officer 2	21-2018	161,441		161,441		161,441
Other		2,933,150		2,933,150	2,933,150	-
Total Pre-Vacancy		4,469,815	-	4,469,815	3,215,131	1,254,684
Less Budgeted Vacancy		(46,215)		(46,215)	(33,242)	(12,973)
Lump Sum Premium Pay Funding		-		-		-
Total Personal Services		4,423,600	-	4,423,600	3,181,889	1,241,711
Wages		2,852,018	-	2,852,018	2,051,452	800,566
Fringe Benefits		1,571,582	-	1,571,582	1,130,436	441,145
Total Personal Services		4,423,600	-	4,423,600	3,181,889	1,241,711
Travel		53,200	-	53,200	38,267	14,933

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Services						
Contract Services		2,093,300		2,093,300	1,987,748	105,552
Communications		1,344,700		1,344,700	1,337,292	7,408
Printing		-		-	-	-
Repairs & Maintenance		12,500		12,500	8,562	3,938
Equipment Rent		-		-	-	-
Transportation		-		-	-	-
Facility Rent		174,000		174,000	114,307	59,693
Other		24,100		24,100	9,767	14,333
Total Services		<u>3,648,600</u>	<u>-</u>	<u>3,648,600</u>	<u>3,457,676</u>	<u>190,924</u>
Supplies		<u>133,700</u>	<u>-</u>	<u>133,700</u>	<u>96,170</u>	<u>37,530</u>
Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assistance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs		<u>\$ 8,259,100</u>	<u>\$ -</u>	<u>\$ 8,259,100</u>	<u>\$ 6,774,002</u>	<u>\$ 1,485,098</u>

Note * - Amount above the federal Executive Level 2 salary cap of \$212,100 (calendar year 2023) was reflected as direct cost

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 BUDGETED PERSONAL SERVICES

ORGANIZATION UNIT	SUPPORT SCHEDULE	PERSONAL SERVICES	ADJUSTED COST	DIRECT COST	INDIRECT PERSONAL SERVICES		
					DEPT-WIDE	DIVISION	TOTAL
Office of the Commissioner							
Commissioner's Office	VI C-1	\$ 1,109,600	\$ -	\$ 214,072	\$ 895,528		\$ 895,528
Workforce Investment Board		1,402,500		1,402,500			-
AK Labor Relations Agency		428,300		428,300			-
Total		<u>2,940,400</u>	<u>-</u>	<u>2,044,872</u>	<u>895,528</u>	<u>-</u>	<u>895,528</u>
Administrative Services							
Management Services	VI C-2	3,344,300	97,978	28,566	3,413,712		3,413,712
Leasing		-		-			-
Data Processing		-		-			-
Labor Market Information	VI C-3	<u>3,344,000</u>		<u>2,969,801</u>	<u>374,199</u>		<u>374,199</u>
Total		<u>6,688,300</u>	<u>97,978</u>	<u>2,998,367</u>	<u>3,787,911</u>	<u>-</u>	<u>3,787,911</u>
Workers' Compensation							
Workers' Compensation		4,978,800		4,978,800			-
WC Appeals Commission		356,800		356,800			-
WC Benefits Guaranty Fund		117,400		117,400			-
Second Injury Fund		224,900		224,900			-
Fishermen's Fund		282,100		282,100			-
Total		<u>5,960,000</u>	<u>-</u>	<u>5,960,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety							
Wage and Hour Admin.		2,049,600		2,049,600			-
Mechanical Inspection		2,946,500		2,946,500			-
Occupational Safety and Health		4,177,300		4,177,300			-
Alaska Safety Advisory Council		25,200		25,200			-
Total		<u>9,198,600</u>	<u>-</u>	<u>9,198,600</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 BUDGETED PERSONAL SERVICES

ORGANIZATION UNIT	SUPPORT SCHEDULE	PERSONAL SERVICES	ADJUSTED COST	DIRECT COST	INDIRECT PERSONAL SERVICES		
					DEPT-WIDE	DIVISION	TOTAL
Employment and Training Services							
Employment Training Svcs Admin	VI C-6	4,423,600		3,181,889		1,241,711	1,241,711
Workforce Services		11,660,500		11,660,500			-
Workforce Development		-		-			-
Unemployment Insurance		17,586,300		17,586,300			-
Total		<u>33,670,400</u>	<u>-</u>	<u>32,428,689</u>	<u>-</u>	<u>1,241,711</u>	<u>1,241,711</u>
Vocational Rehabilitation							
Vocational Rehab. Admin.	VI C-5	899,700	-	38,677		861,023	861,023
Client Services		9,855,800		9,855,800			-
Disability Determination		3,322,300		3,322,300			-
Special Projects		276,500		276,500			-
Total		<u>14,354,300</u>	<u>-</u>	<u>13,493,277</u>	<u>-</u>	<u>861,023</u>	<u>861,023</u>
AK Vocational Technical Center							
AK Vocational Technical Center	VI C-4	7,998,300	-	7,903,567	94,733		94,733
AVTEC Facilities Maintenance		464,800		464,800			-
Total		<u>8,463,100</u>	<u>-</u>	<u>8,368,367</u>	<u>94,733</u>	<u>-</u>	<u>94,733</u>
Total Department Budget		<u>81,275,100</u>	<u>97,978</u>	<u>74,492,172</u>	<u>4,778,172</u>	<u>2,102,734</u>	<u>6,880,906</u>
Cost Incurred by Other Depts.							
FY2024 Budgeted State Paid Leases	Appendix C	-					-
FY2022 Legislative Audit Costs	Appendix D	-					-
FY2021 Administrative Systems (IRIS/ALDER) Unbilled (FY2022 unavailable)	Appendix E	-					-
FY2019 Statewide Costs (FY2022 unavailable)	Appendix F	-					-
Total Additional Costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total		<u>\$ 81,275,100</u>	<u>\$ 97,978</u>	<u>\$ 74,492,172</u>	<u>\$ 4,778,172</u>	<u>\$ 2,102,734</u>	<u>\$ 6,880,906</u>

SECTION VII

FY2024 DEPARTMENT-WIDE FIXED INDIRECT COST RATE

FY2024 DEPARTMENT-WIDE FIXED INDIRECT COST RATE

The department utilizes the OMB Circular 2 CFR 200 Subpart E, Appendix VII simplified method for the development of a single fixed indirect cost rate applicable to all divisions and programs of the department. The rate is determined by dividing the department's total budgeted FY2024 OMB Circular 2 CFR 200 Subpart E allowable indirect cost and FY2022 carry-forward by the department's FY2024 total budgeted direct personal services costs. The rate is calculated by indirect cost source and in total.

Personal Services costs include salaries and wages and associated fringe benefits. Direct personal services costs are the total personal services costs of the department less the personal services of positions classified as indirect. Section VI-D, Classification of FY2024 Budgeted Personal Services Costs, provides the support for the classification of personal services as either direct or indirect.

- ❑ Fringe Benefits are identified specifically to each employee and are assigned to components in the same ratio as an employee's salary. Fringe benefits include:
 - Health, dental and life insurance
 - Federal and state unemployment insurance
 - Public Employee Retirement Plan
 - Alaska Supplemental Benefits - in lieu of Social Security benefits
 - Legal Trust Plan
 - Workers' Compensation
 - Terminal leave (a reserve account used to pay terminating employees the unused balance of their leave account)
 - Leave cash-in (a reserve account used to pay employees when they cash in leave in lieu of taking time off)

This section includes schedules that support the calculation of the FY2024 department-wide fixed indirect cost rate. A brief description of each schedule is provided in the following text.

Schedule VII-A: Department-Wide FY2024 Fixed Indirect Cost Rate

Schedule VII-A provides the calculation of the department-wide FY2024 fixed indirect cost rate applicable to all divisions and programs of the department. The schedule provides a summary of FY2024 budgeted indirect costs, the FY2022 carry-forward and FY2024 budgeted direct personal services. Rate calculations are provided by indirect cost source and in total.

Indirect costs included in the department-wide fixed indirect cost rate are OMB Circular 2 CFR 200 Subpart E allowable costs that benefit all divisions and programs of the department. Section VI, Classification of Costs, includes schedules that reconcile costs included in the rate and provides detail information on indirect services and costs. Costs have been identified as either department or statewide. Department costs are costs incurred by the department. Statewide costs are costs incurred by other state agencies in support of all department programs.

Schedule VII-B: FY2022 Indirect Cost Rate Carry-Forward

The department utilized a fixed indirect cost rate in FY2022. OMB Circular 2 CFR 200 Subpart E requires that entities utilizing a fixed indirect cost rate determine the difference between the estimated rate, based on budgeted costs and the actual rate for the period based on actual costs. The difference between the rates is to be carried forward as an adjustment to the rate computation of a subsequent period.

Schedule VII-B provides the calculation of the FY2022 indirect cost rate carry-forward. The carry-forward is the difference between potential indirect cost recoveries utilizing the department's fixed FY2022 indirect cost rate based on budgeted costs and the actual or final rate for FY2022 based on actual costs. Carry-forwards are provided by indirect cost source and in total. The carry-forward is included on Schedule VII-A.

This concludes the narrative on this section of the proposal. The schedules are provided on the following pages.

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

DEPARTMENT-WIDE
 FY2024 FIXED INDIRECT COST RATE
 BASED ON FY2024 BUDGETED EXPENDITURES

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services			
Total Department Personal Services (Schedule VI-D)	\$ 81,373,078	\$ 81,373,078	\$ 81,373,078
Less Indirect Personal Services			
Commissioner's Office (Schedule VI -D)	\$ (895,528)	\$ (895,528)	\$ (895,528)
Management Services (Schedule VI-D)	(3,413,712)	(3,413,712)	(3,413,712)
Labor Market Information (Schedule VI-D)	(374,199)	(374,199)	(374,199)
AK Vocational Tech. Center (Schedule VI-D)	(94,733)	(94,733)	(94,733)
Total Indirect Personal Services	<u>(4,778,172)</u>	<u>(4,778,172)</u>	<u>(4,778,172)</u>
Direct Personal Services	<u>\$ 76,594,906</u>	<u>\$ 76,594,906</u>	<u>\$ 76,594,906</u>
Indirect Costs			
FY2024 Indirect Costs (Schedule VI C)			
Commissioner's Office (Schedule VI-C)	\$ 1,039,805	\$ -	\$ 1,039,805
Management Services (Schedule VI -C)	4,711,012		4,711,012
Labor Market Information (Schedule VI-C)	455,316		455,316
AK Vocational Tech. Center (Schedule VI-C)	121,113		121,113
FY2024 Leases (Appendix C)		375,702	375,702
FY2022 Legislative Audit Costs Unbilled (Appendix D)		400,478	400,478
FY2021 Administrative Systems Unbilled; FY2022 Unavailable (Appendix E)		44,552	44,552
FY2019 State-wide Cost Allocation Plan Section I Unbilled; FY2022 Unavailable (Appendix F)		294,095	294,095
Total FY2022 Indirect Costs	<u>6,327,246</u>	<u>1,114,827</u>	<u>7,442,073</u>
FY2022 Carry-Forward (Schedule VII-B)	<u>(118,654)</u>	<u>479,136</u>	<u>360,482</u>
State-wide Adjustment to zero			
Total Indirect Costs	<u>\$ 6,208,592</u>	<u>\$ 1,593,962</u>	<u>\$ 7,802,554</u>
FY2024 Computation of Indirect Cost Rate			
Indirect Costs	\$ 6,208,592	8.11%	\$ 7,802,554
Direct Personal Services	\$ 76,594,906	2.08%	\$ 76,594,906
			10.19%

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2024 INDIRECT COST RATE PROPOSAL

DEPARTMENT-WIDE
FY2022 INDIRECT COST RATE CARRY-FORWARD
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services:			
Total Department Personal Services (Schedule VI B)	\$ 74,462,861	\$ 74,462,861	\$ 74,462,861
Less Indirect Personal Services			
Commissioner's Office (Schedule VI-B)	(596,643)	(596,643)	(596,643)
Management Services (Schedule VI-B)	(2,771,042)	(2,771,042)	(2,771,042)
Labor Market Information (Schedule VI-B)	(276,844)	(276,844)	(276,844)
AK Vocational Technical Center (Schedule VI-B)	(195,441)	(195,441)	(195,441)
Total Indirect Personal Services	<u>(3,839,970)</u>	<u>(3,839,970)</u>	<u>(3,839,970)</u>
Direct Personal Services	<u>\$ 70,622,891</u>	<u>\$ 70,622,891</u>	<u>\$ 70,622,891</u>
FY2022 Carry-Forward			
Indirect Costs:			
Commissioner's Office (Schedule VI-A)	\$ 698,095		\$ 698,095
Management Services (Schedule VI-A)	3,445,384		3,445,384
Labor Market Information (Schedule VI-A)	278,133		278,133
AK Vocational Technical Center (Schedule VI-A)	195,441		195,441
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	1,087,593		1,087,593
FY2022 DOA Paid Leases (Appendix C)		355,748	355,748
FY2022 Legislative Audit Unbilled (Appendix D)		400,478	400,478
FY2021 Administrative Systems Unbilled; FY2022 Unavailable (Appendix E)		44,552	44,552
FY2019 State-wide Cost Allocation Plan Section I Unbilled; FY2022 Unavailable (Appendix F)		294,095	294,095
Carryforward Adjustment for Statewide from Prior Year Central Services Reconciliation (Appendix B2-3)		171,833	
Total Indirect Costs	<u>5,704,646</u>	<u>1,094,873</u>	<u>6,799,519</u>
Less FY2022 Projected Recoveries			
Direct Personal Services	70,622,891	70,622,891	70,622,891
FY2022 Fixed Indirect Cost Rate	<u>7.84%</u>	<u>2.47%</u>	<u>10.31%</u>
Projected Recoveries	<u>(5,536,835)</u>	<u>(1,744,385)</u>	<u>(7,281,220)</u>
FY2020 (Over)/Under Recovery in FY2022 Rate	<u>(286,465)</u>	<u>1,128,648</u>	<u>842,183</u>
FY2020 (Over)/Under Recovery in FY2022 Rate	<u>(5,823,300)</u>	<u>(615,737)</u>	<u>(6,439,037)</u>
FY2022 Carry-Forward	<u>\$ (118,654)</u>	<u>\$ 479,136</u>	<u>\$ 360,482</u>

SECTION VIII

***FY2024 VOCATIONAL REHABILITATION DIVISION
FIXED INDIRECT COST RATE***

FY2024 VOCATIONAL REHABILITATION DIVISION FIXED INDIRECT COST RATE

The department utilizes the OMB Circular 2 CFR 200 Subpart E, Appendix VII simplified method for the development of a fixed indirect cost rate allocable to all programs administered by the Vocational Rehabilitation Division. The rate consists of a division administrative rate and the department-wide rate. The division rate is determined by dividing the division's total budgeted FY2024 OMB Circular 2 CFR 200 Subpart E allowable administrative indirect costs and FY2022 carry-forward by the division's total budgeted FY2024 direct personal services costs. The department-wide rate is the rate developed in Section VII, FY2024 Department-Wide Fixed Indirect Cost Rate, of the proposal.

Personal Services costs include salaries and wages and associated fringe benefits. Direct personal services costs are the total personal services costs of the division less the personal services of positions classified as indirect. Section VI-D, Classification of FY2024 Budgeted Personal Services Costs, provides the support for the classification of division personal services as either direct or indirect.

- Fringe Benefits are identified specifically to each employee and are assigned to components in the same ratio as an employee's salary. Fringe benefits include:
 - Health, dental and life insurance
 - Federal and state unemployment insurance
 - Public Employee Retirement Plan
 - Alaska Supplemental Benefits - in lieu of Social Security benefits
 - Legal Trust Plan
 - Workers' Compensation
 - Terminal leave (a reserve account used to pay terminating employees the unused balance of their leave account)
 - Leave cash-in (a reserve account used to pay employees when they cash in leave in lieu of taking time off)

This section includes schedules that support the calculation of the FY2024 Vocational Rehabilitation Division fixed indirect cost rate. A brief description of each schedule is provided in the following text.

Schedule VIII-A: FY2024 Vocational Rehabilitation Division Fixed Indirect Cost Rate

Schedule VIII-A provides the calculation of the Vocational Rehabilitation Division's FY2024 fixed indirect cost rate applicable to all programs of the division. The schedule provides a summary of FY2024 budgeted indirect costs, the FY2022 carry-forward and FY2024 budgeted direct personal services. Rate calculations are provided that include only division costs. The schedule also includes the department-wide rate.

Division administrative costs that have been classified as indirect costs are OMB Circular 2 CFR 200 Subpart E allowable costs that benefit all programs administered by the division. Section VI, Classification of Costs, includes schedules that reconcile costs included in the rate and provide detail information on indirect services and costs.

Schedule VIII-B: FY2022 Vocational Rehabilitation Division Indirect Cost Rate Carry-Forward

The Vocational Rehabilitation Division utilized a fixed indirect cost rate in FY2022. OMB Circular 2 CFR 200 Subpart E requires that entities utilizing a fixed rate determine the difference between the estimated rate, based on budgeted costs and the actual rate for the period based on actual costs. The difference between the rates is to be carried forward as an adjustment to the rate computation of a subsequent period.

Schedule VIII-B provides the calculation of the division's FY2022 indirect cost rate carry-forward. The carry-forward is the difference between potential indirect cost recoveries utilizing the division's fixed FY2022 indirect cost rate based on budgeted costs and the actual or final rate for FY2022 based on actual costs. The carry-forward is included on Schedule VIII-A

This concludes the narrative on this section of the proposal. The schedules are provided on the following pages.

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION DIVISION
 FY2024 FIXED INDIRECT COST RATE
 BASED ON FY2024 BUDGETED EXPENDITURES

	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>STATE-WIDE</u>	<u>TOTAL</u>
Division Administrative Rate				
Direct Division Personal Services				
Total Division Personal Services (Schedule VI-D)	\$ 14,354,300			
Less Division Indirect Personal Services (Schedule VI-D)	(861,023)			
Division Personal Services	<u>\$ 13,493,277</u>			
Indirect Costs				
FY2024 Indirect Costs (Schedule VI C-5)				
Personal Services	\$ 861,023			
Travel	26,000			
Services	230,200			
Supplies	41,200			
Capital Outlay	-			
	<u>1,158,423</u>			
FY2022 Carry-Forward (Schedule VIII-B)	56,579			
Total Indirect Costs	<u>\$ 1,215,002</u>			
FY2024 Computation of Vocational Rehabilitation Division Indirect Cost Rate				
FY2024 VR Admin Division Rate Calculation				
Indirect Costs	\$ 1,215,002	9.00%		9.00%
Direct Personal Services	\$ 13,493,277			
FY2024 Department Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs		\$ 6,208,592		8.11%
Direct Personal Services		\$ 76,594,906		
FY2024 Statewide Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs			\$ 1,593,962	2.08%
Direct Personal Services			\$ 76,594,906	
Total FY2024 VR Division Indirect Cost Rate				<u><u>19.19%</u></u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION DIVISION
 FY2022 INDIRECT COST RATE CARRY-FORWARD
 BASED ON ACTUAL EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>STATE-WIDE</u>	<u>TOTAL</u>
Direct Personal Services:				
Total Division Personal Services (Schedule VI-B)	\$ 12,254,654			\$ 12,254,654
Less Indirect Personal Services				
Vocational Rehabilitation Administration (Schedule VI-B)	\$ (1,071,574)			
Total Indirect Personal Services	\$ (1,071,574)			\$ (1,071,574)
Direct Personal Services	<u>\$ 11,183,080</u>			<u>\$ 11,183,080</u>
FY2022 Carry-Forward				
Indirect Costs: (Schedule VI A-5)				
Personal Services	\$ 1,071,574			\$ 1,071,574
Travel	15,588			15,588
Services	176,232			176,232
Supplies	6,654			6,654
Capital Outlay	-			-
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	36,961			
Total Indirect Costs	<u>1,307,009</u>			<u>1,270,048</u>
Less FY2022 Projected Recoveries				
Direct Personal Services	\$ 11,183,080			
FY2022 Fixed Indirect Cost Rate	<u>9.88%</u>			9.88%
Projected Recoveries	(1,104,888)			
Department and Statewide FY2022 Fixed Indirect Cost Rate (Schedule VII-B)		7.84%	2.47%	<u>10.31%</u>
Total FY2022 Fixed Indirect Cost Rate				20.19%
FY2020 (Over)/Under Recovery in FY2022 Rate	<u>(145,542)</u>	<u>\$ (1,250,430)</u>		<u>\$ (1,250,430)</u>
FY2022 Carry-Forward		56,579		56,579

SECTION IX

***FY2024 EMPLOYMENT AND TRAINING SERVICES DIVISION
FIXED INDIRECT COST RATE***

FY2024 EMPLOYMENT AND TRAINING SERVICES DIVISION FIXED INDIRECT COST RATE

The department utilizes the OMB Circular 2 CFR 200 Subpart E, Appendix VII simplified method for the development of a fixed indirect cost rate allocable to all programs administered by the Employment and Training Services Division. The rate consists of a division administrative rate and the department-wide rate. The division rate is determined by dividing the division's total budgeted FY2024 OMB Circular 2 CFR 200 Subpart E allowable administrative indirect costs and FY2022 carry-forward by the division's total budgeted FY2024 direct personal services costs. The department-wide rate is the rate developed in Section VII, FY2024 Department-Wide Fixed Indirect Cost Rate, of the proposal.

Personal Services costs include salaries and wages and associated fringe benefits. Direct personal services costs are the total personal services costs of the division less the personal services of positions classified as indirect. Section VI-D, Classification of FY2024 Budgeted Personal Services Costs, provides the support for the classification of division personal services as either direct or indirect.

- Fringe Benefits are identified specifically to each employee and are assigned to components in the same ratio as an employee's salary. Fringe benefits include:
 - Health, dental and life insurance
 - Federal and state unemployment insurance
 - Public Employee Retirement Plan
 - Alaska Supplemental Benefits - in lieu of Social Security benefits
 - Legal Trust Plan
 - Workers' Compensation
 - Terminal leave (a reserve account used to pay terminating employees the unused balance of their leave account)
 - Leave cash-in (a reserve account used to pay employees when they cash in leave in lieu of taking time off)

This section includes schedules that support the calculation of the FY2024 Employment and Training Services Division fixed indirect cost rate. A brief description of each schedule is provided in the following text.

Schedule IX-A: FY2024 Employment and Training Services Division Fixed Indirect Cost Rate

Schedule IX-A provides the calculation of the Employment and Training Services Division's FY2024 fixed indirect cost rate applicable to all programs of the division. The schedule provides a summary of FY2024 budgeted indirect costs, the FY2022 carry-forward and FY2024 budgeted direct personal services. Rate calculations are provided that include only division costs. The schedule also includes the department-wide rate.

Division administrative costs that have been classified as indirect costs are OMB Circular 2 CFR 200 Subpart E allowable costs that benefit all programs administered by the division. Section VI, Classification of Costs, includes schedules that reconcile costs included in the rate and provide detail information on indirect services and costs.

Schedule IX-B: FY2022 Employment and Training Services Division Indirect Cost Rate Carry-Forward

The Employment and Training Services Division utilized a fixed indirect cost rate in FY2022. OMB Circular 2 CFR 200 Subpart E requires that entities utilizing a fixed rate determine the difference between the estimated rate, based on budgeted costs and the actual rate for the period based on actual costs. The difference between the rates is to be carried forward as an adjustment to the rate computation of a subsequent period.

Schedule IX-B provides the calculation of the division's FY2022 indirect cost rate carry-forward. The carry-forward is the difference between potential indirect cost recoveries utilizing the division's fixed FY2022 indirect cost rate based on budgeted costs and the actual or final rate for FY2022 based on actual costs. The carry-forward is included on Schedule IX-A

This concludes the narrative on this section of the proposal. The schedules are provided on the following pages.

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES DIVISION
 FY2024 FIXED INDIRECT COST RATE
 BASED ON FY2024 BUDGETED EXPENDITURES

	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>STATE-WIDE</u>	<u>TOTAL</u>
Division Administrative Rate				
Direct Personal Services				
Total Division Personal Services(Schedule VI-D)	\$ 33,670,400			
Less Division Indirect Personal Services (Schedule VI-D)	(1,241,711)			
	<u>\$ 32,428,689</u>			
Indirect Costs				
FY2024 Indirect Costs (Schedule VI C-6)				
Personal Services	\$ 1,241,711			
Travel	14,933			
Services	190,924			
Supplies	37,530			
Capital Outlay	-			
	<u>1,485,098</u>			
FY2022 Carry-Forward (Schedule VIII-B)	323,887			
Total Indirect Costs	<u>\$ 1,808,985</u>			
FY2024 Computation of Employment and Training Division Indirect Cost Rate:				
FY2024 ETS Admin Division Rate Calculation				
Indirect Costs	\$ 1,808,985	5.58%		5.58%
Direct Personal Services	\$ 32,428,689			
FY2024 Department Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs		\$ 6,208,592		8.11%
Direct Personal Services		\$ 76,594,906		
FY2024 Statewide Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs			\$ 1,593,962	2.08%
Direct Personal Services			\$ 76,594,906	
Total FY2024 ETS Division Indirect Cost Rate				<u>15.77%</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES DIVISION
 FY2022 INDIRECT COST RATE CARRY-FORWARD
 BASED ON ACTUAL EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>STATE-WIDE</u>	<u>TOTAL</u>
Direct Personal Services:				
Total Division Personal Services (Schedule VI-B)	\$ 33,841,190			\$ 33,841,190
Less Indirect Personal Services				
Employment And Training Services Administration (Schedule VI-B)	\$ (1,121,926)			
Total Indirect Personal Services	\$ (1,121,926)			\$ (1,121,926)
Direct Personal Services	<u>\$ 32,719,264</u>			<u>\$ 32,719,264</u>
FY2022 Carry-Forward				
Indirect Costs: (Schedule VI A-5)				
Personal Services	\$ 1,121,926			\$ 1,121,926
Travel	17,138			17,138
Services	210,758			210,758
Supplies	5,485			5,485
Capital Outlay	-			-
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	302,556			302,556
Total Indirect Costs	<u>1,657,863</u>			<u>1,657,863</u>
Less FY2022 Projected Recoveries				
Direct Personal Services	\$ 32,719,264			
FY2022 Fixed Indirect Cost Rate	<u>3.98%</u>			3.98%
Projected Recoveries	(1,302,227.00)			
Department and Statewide FY2022 Fixed Indirect Cost Rate (Schedule VII-B)				
		7.84%	2.47%	<u>10.31%</u>
Total FY2022 Fixed Indirect Cost Rate				
				14.29%
FY2020 (Over)/Under Recovery in FY2022 Rate	<u>(31,749)</u>	<u>\$ (1,333,976)</u>		<u>\$ (1,333,976)</u>
FY2022 Carry-Forward		323,887		323,887

SECTION X
ALLOCATED COSTS

ALLOCATED COSTS

The department allocates costs benefiting more than one program that cannot be readily identified with a specific program. Costs are allocated as they occur based on appropriate allocation bases. Costs allocated to central administrative and support units and division administrative units are included in the development of indirect cost rates. Any allocable cost that cannot be charged to a federal program (because of funding allowability or exhaustion of funds) will be allocated to a state funded appropriation to ensure federal funding is only allocated an equitable share of costs. The following are brief descriptions of the types of allocated costs and bases utilized to allocate them.

Employee Leave

Costs of leave for organization units with employees that charge to multiple funding sources are pooled and allocated monthly to benefiting programs. A cost pool is established for each organization unit. The basis for allocating each unit's leave costs is the year-to-date (YTD) direct personal services costs of benefiting programs.

Management and Administration

In some cases, personal services (salaries, leave and benefits) of division management and administrative staff benefiting multiple programs are pooled by unit and allocated monthly to benefiting programs. A cost pool is established for each unit and only allocated to benefiting programs of the unit. The basis for allocating each unit's management and administration costs is the YTD personal services costs of benefiting programs.

Support Services and Supplies

Services and supplies that are purchased in support of multiple programs are pooled by unit and allocated monthly to benefiting programs. Examples of support services and supplies that may be allocated include paper, office supplies, books, subscriptions, membership dues, copying, communications and training. The basis for allocating each unit's support services and supplies costs is the YTD personal services costs of benefiting programs.

Alaska Workforce Investment Board

Costs for the Alaska Workforce Investment Board (AWIB) include personal services, board travel, services, and supplies required for oversight functions and staff support of the board. The basis for allocating costs in this pool is the prior year proportionate share of actual total program costs of each of the programs covered by the AWIB oversight function.

Labor Standards and Safety, Occupational Safety and Health (OSH)

OSH is comprised of two programs enforcement and consultation provided to both public and private employers. These programs are funded by federal grants, 23G and 21D with a state match

requirement. The 23G grant provides 50 percent federal funds with a 50 percent state match, and the 21D grant provides 90 percent federal funds with a 10 percent state match.

Personal services costs of staff benefiting these programs are comprised of three sets of employees: direct program staff, division management staff, and clerical support staff. OSH direct program staff enforcement activities are charged to 23G with required the state match. OSH direct program staff consultation and training activities are charged to 23G with a required state match for public sector visits, compliance assistance, Voluntary Protection Program (VPP) and public sector Safety and Health Achievement Recognition Program (SHARP) activities. OSH direct program staff consultation and training activities are charged to 21D for with a required state match for private sector visits, compliance assistance, Construction Partnership Agreement (AK CHASE) and private sector SHARP activities. Consultation staff time is allocated to these grants based on the relative percentage of public to private consultation and training visits on the annual Alaska OSH Evaluation Report, percentage of compliance assistance and special program activities such as VPP, CHASE and SHARP.

Management staff costs are distributed based on YTD personal services of the direct program staff but coded to the administration category under the grant. Clerical staff costs are allocated based on YTD personal services of the direct program and management staff.

Statewide Cost Allocation Plan (SWCAP) – Core Services

Appendix F provides a copy of the SWCAP. Costs in the SWCAP are common to all state agencies and are detailed and approved annually by the US Department of Health and Human Services (USDHHS) and are listed in Section I and II on the SWCAP Cost Allocation Agreement.

SWCAP Section I – Allocated Costs

Some costs, as detailed in Section I, are in the SWCAP but are not billed to agencies. The department share of those costs is included in the indirect cost pool as a statewide cost.

SWCAP Section II – Billed Costs

Costs as detailed in Section II, are billed costs on the SWCAP agreement. Each cost is allocated to all departments, based on the approval of the SWCAP and they are then further allocated or directly charged within the department in the same way unless otherwise noted for that item. In many cases, after these costs are allocated to the component, they are further allocated through that component's Management and Administration allocation, which is based on relative share of YTD personal services costs.

Department of Administration (DOA) - Leasing Services Center and Public Building Fund

For most leases, the cost of leased office and storage space is paid to the lessors by the Department of Administration (DOA). DOA, in turn, bills the agency occupying the space. In

addition, a lease administration fee is charged by DOA based on a combination of relative share of lease costs and lease contract action counts. Some of the department's lease costs are for public facilities owned by another state agency. In those cases, the owning agency (most often DOA, the Department of Transportation & Public Facilities, or the Court System) bills the department for the cost of maintenance, etc. as described and approved through the SWCAP. The department, in turn, allocates these costs to the occupying division or component based on their share of occupied space within each lease. Lease costs for space benefiting multiple programs is usually distributed through the division's Management and Administration allocation.

DOA - Risk Management

The Division of Risk Management bills agencies for their share of property, liability, and public official bond insurance that they hold for all state agencies as well as their costs of providing that service. The overhead and public official bond charges are allocated within the department based on relative share of position count. The charges for property insurance are allocated to the components occupying the property.

DOA - Office of Information Technology

The Office of Information Technology has two types of information services costs.

- ❑ Infrastructure costs - includes End User Productivity Services (telephone and computer support), Collaboration Services, and Secure Network Services. These costs are distributed to agencies based on the relative share of FTE positions.
- ❑ Usage based costs - includes Mainframe Measure of Incremental Service (MICS) costs, telecommunication devices and special user licenses. These costs are distributed to agencies based on actual usage.

DOA - Central Mail Services

DOA processes mail for all departments of state government. Their services cover incoming mail being sorted and distributed to agencies, as well as printing, mailing and processing of warrants (UI, payroll and general warrants) and other outgoing mail. They collect their costs in the following categories: (1) Basic Service, which includes costs for receiving and sorting incoming U.S. and interagency mail in Juneau, and delivering outgoing mail to the post office; (2) Mailstop Service, which includes costs for delivering mail to and picking up mail from each agency mailstop in Juneau; (3) Postage, which includes postage applied to envelopes, postcards and packages; (4) Inserter Costs, which includes costs for inserting centrally-printed mail such as UI payments and informational mail-outs; (5) Other Direct Costs, which includes billing of special warrant stock or mail-out costs directly to the agency that requests the special stock or mailing; (6) All Other Costs, which includes central mail services' personal services and other costs that are not included in the other categories.

The postage, inserter, and other direct costs categories (3, 4, and 5), are billed to the department and distributed to the department's programs based on actual usage. The basic and mail stop service cost categories (1 and 2) are distributed to the department's programs based on relative share of FTE positions. All

other costs category (6) is distributed to the department's programs based on each program's relative share of the total for the other cost categories (1-5).

DOA - Administrative Systems (IRIS/ALDER)

DOA charges all departments for their share of the cost of running the central administrative systems for accounting, payroll, and data warehouse and reporting. Each department is charged their share based on relative share of transaction posting lines for IRIS FIN; position counts for IRIS HRM and AKPAY, and user counts for ALDER. Procurement and financial modules (in FY 2016) and payroll modules (in FY2017) are all housed in the IRIS system replacing the AKSAS and AKPAY systems. ALDER is still the data warehouse and the reporting system.

DOA - E-Travel

DOA charges all departments for their share of the travel management contract for all agencies. E-travel rates are billed to agencies with each trip booked through the system.

DOA - Division of Personnel and Labor Relations

DOA provides oversight of some personnel services including timesheet processing, employee pay issues, labor relations, ADA coordination, and other related services. Each agency is billed for their share based on relative share of FTE positions.

Department of Law - Legal Services

The Department of Law bills agencies for the legal services provided based on actual hours spent and the department direct charges these to the benefiting program that used those services.

Division of Legislative Audit - Audit Services

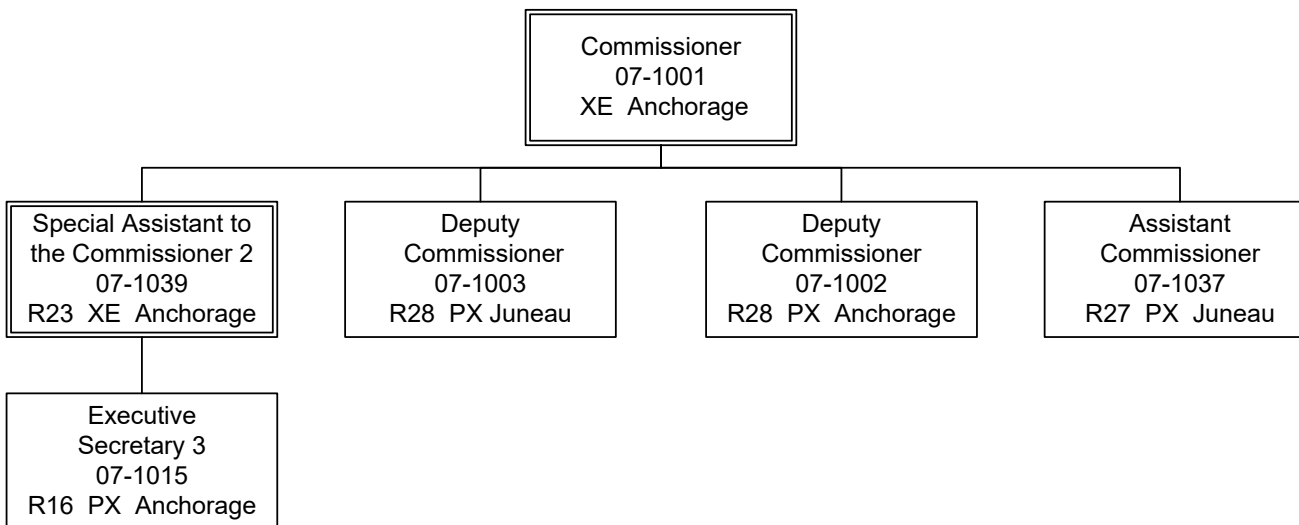
The Legislative Auditor and staff conduct the post-audit function in the budget cycle in accordance with federal OMB Circular 2 CFR 200 Subpart F Audit Requirements, the Constitution of the State of Alaska, and Title 24 of the Alaska Statutes. All audits performed by the division are external audits; that is, they are performed by an auditor who is independent of the executive head of the government unit or agency being audited. The three major types of audits performed are financial compliance (aka Statewide Audit), performance and special audits. The department is charged for some of the cost of these audits, but some costs are not billed to agencies except in a "memo" to identify those amounts that were not billed. The charges are based on hours spent. Performance and special audits are program specific so the department direct charges the amounts for those audits to the benefiting program. The department allocates

the amount charged for the statewide audit based on FTE position count. The “memo” billing for the statewide audit that represents charges that were incurred but not billed, are included in the indirect cost pool as a statewide cost.

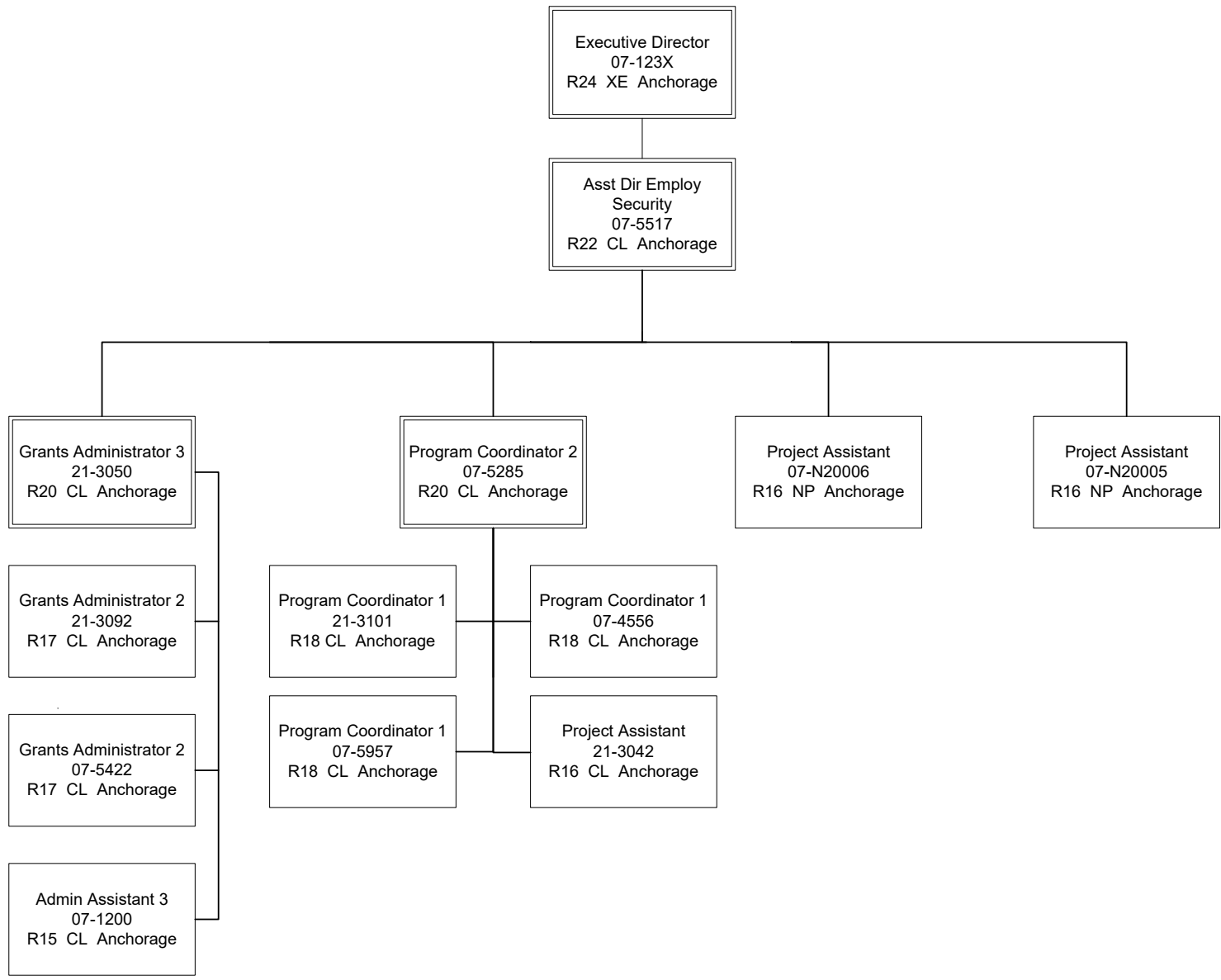
This concludes the section of the proposal on allocated costs.

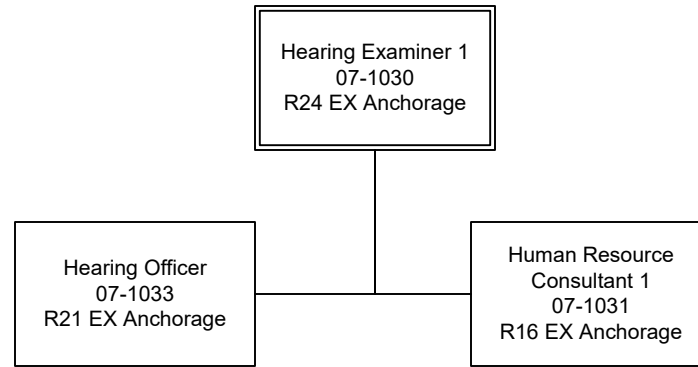
APPENDIX A
FY2024 ORGANIZATIONAL CHARTS

Department of Labor and Workforce Development
Commissioner and Administrative Services / Commissioner's Office
FY2024 Governor Organization Chart

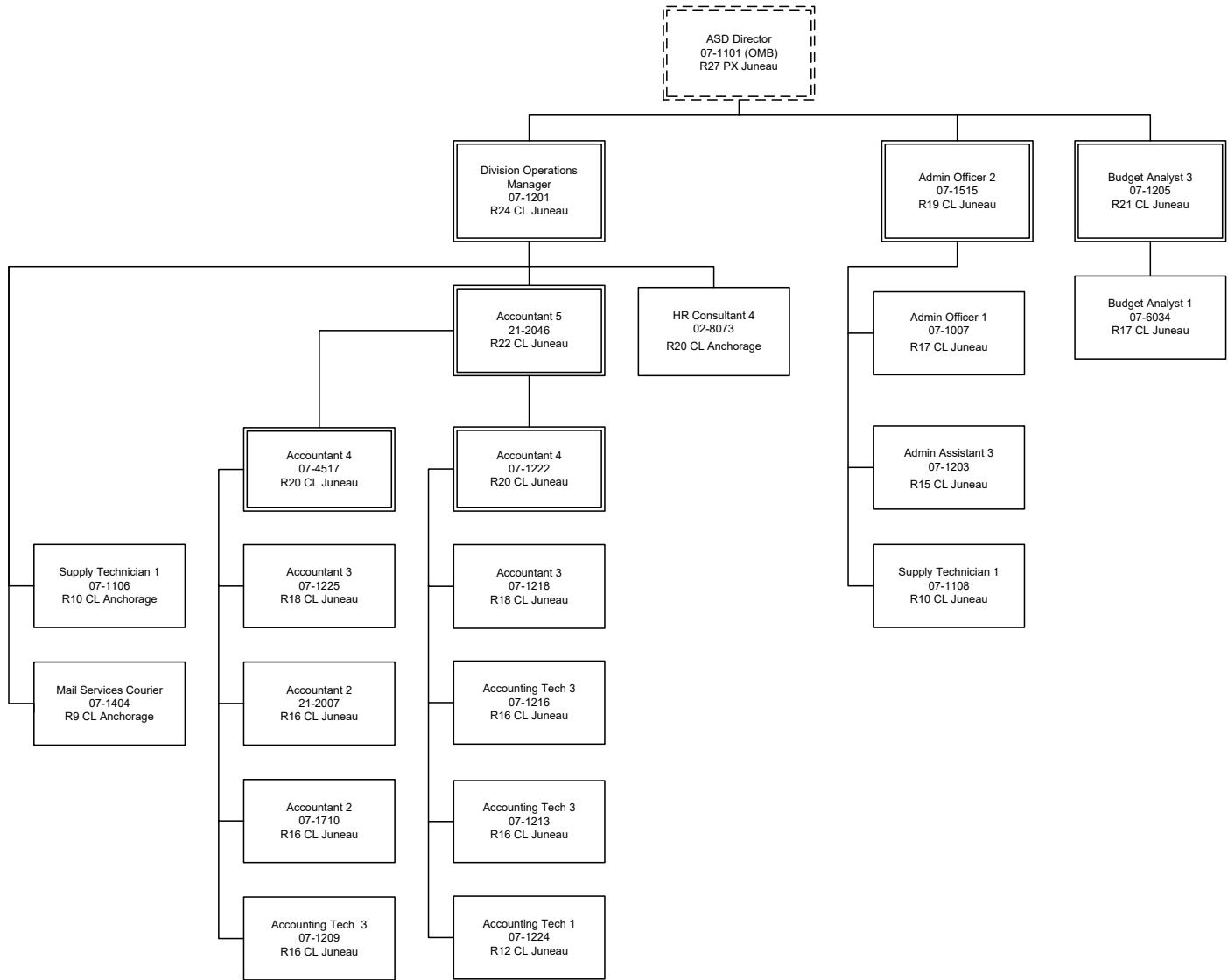


Department of Labor and Workforce Development
 Commissioner and Administrative Services - Alaska Workforce Investment Board
 FY2024 Governor Organization Chart

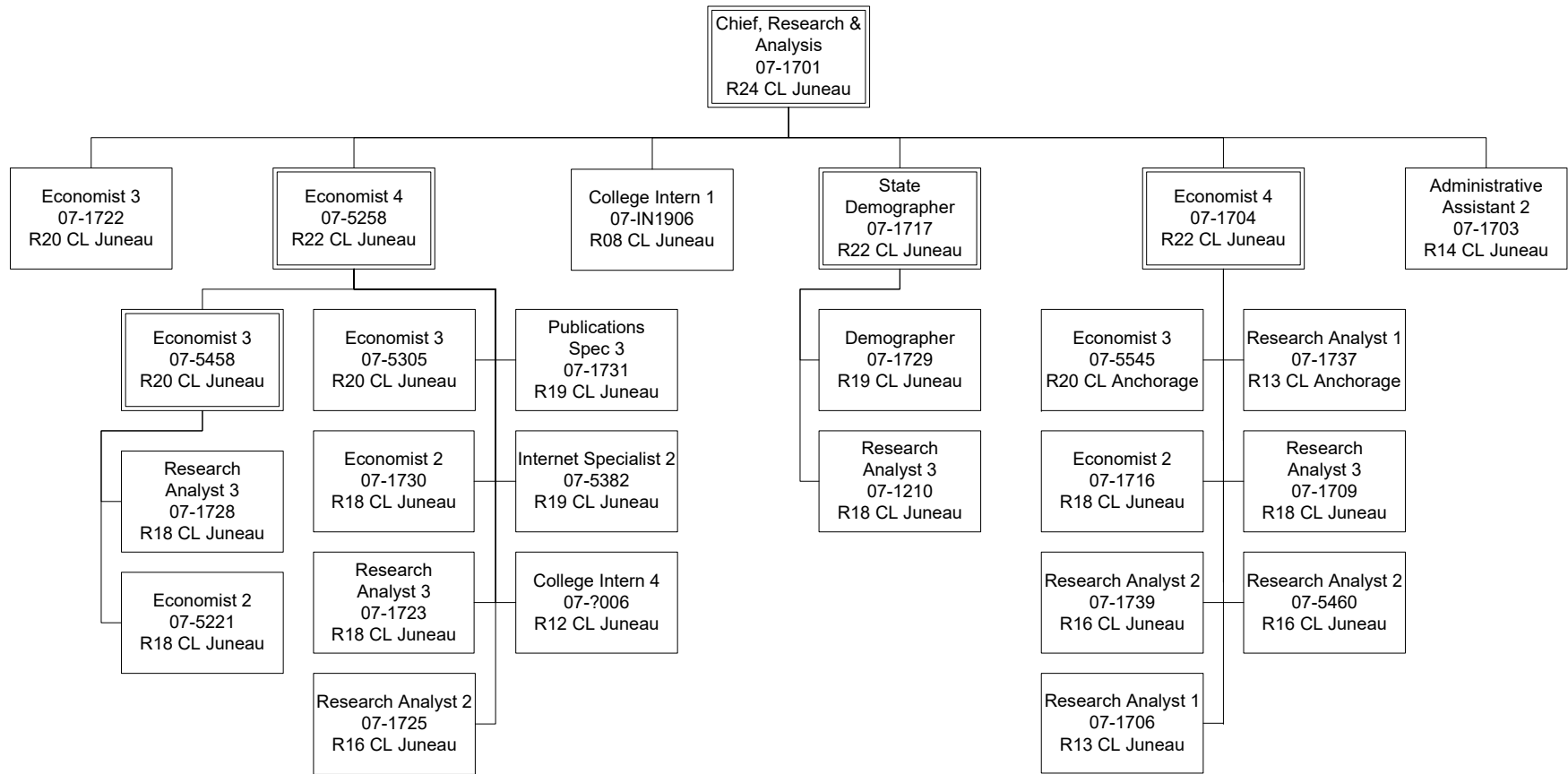




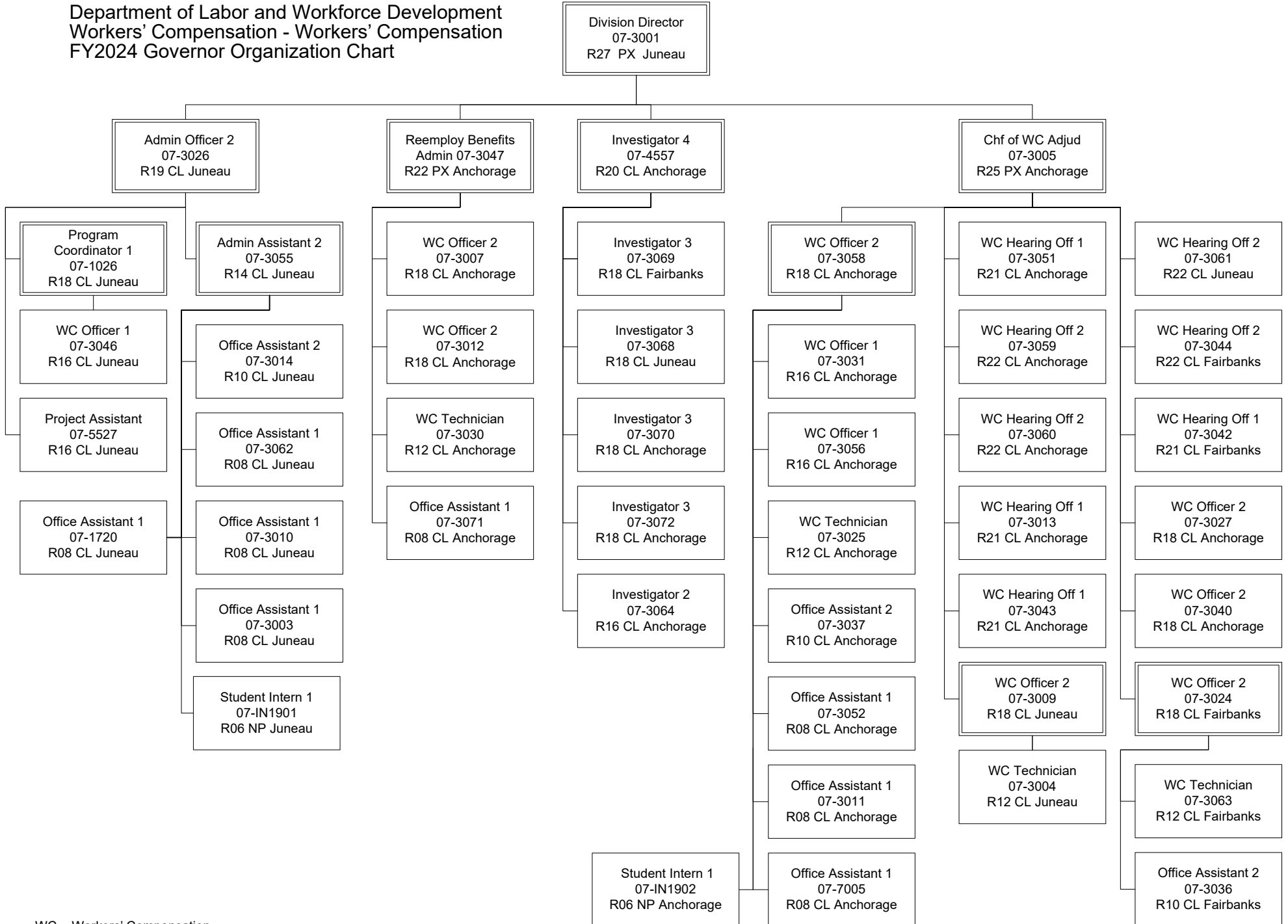
Department of Labor and Workforce Development
Commissioners and Administrative Services - Management Services
FY2024 Governor Organization Chart



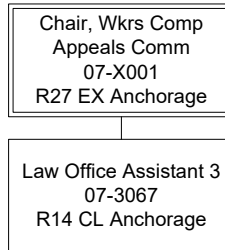
Department of Labor and Workforce Development
Commissioner and Administrative Services - Labor Market Information
FY2024 Governor Organization Chart



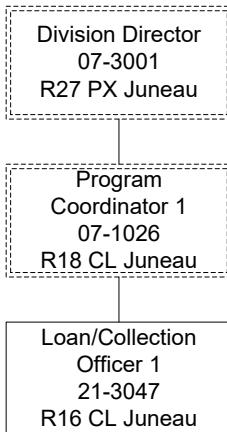
Department of Labor and Workforce Development
Workers' Compensation - Workers' Compensation
FY2024 Governor Organization Chart



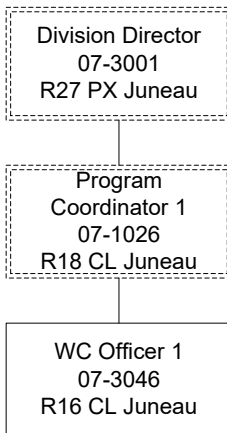
Department of Labor and Workforce Development
Workers' Compensation - Workers' Compensation Appeals Commission
FY2024 Governor Organization Chart



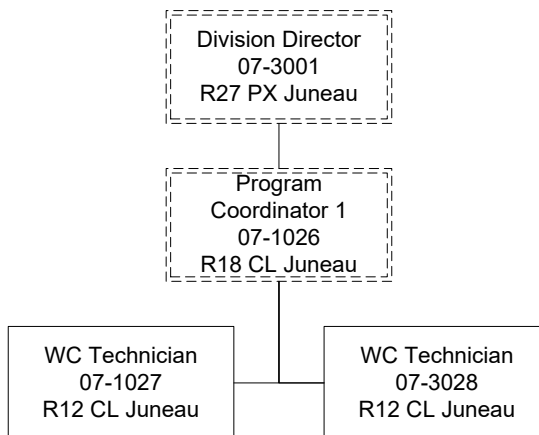
Department of Labor and Workforce Development
Workers' Compensation - Workers' Compensation Benefits Guaranty Fund
FY2024 Governor Organization Chart



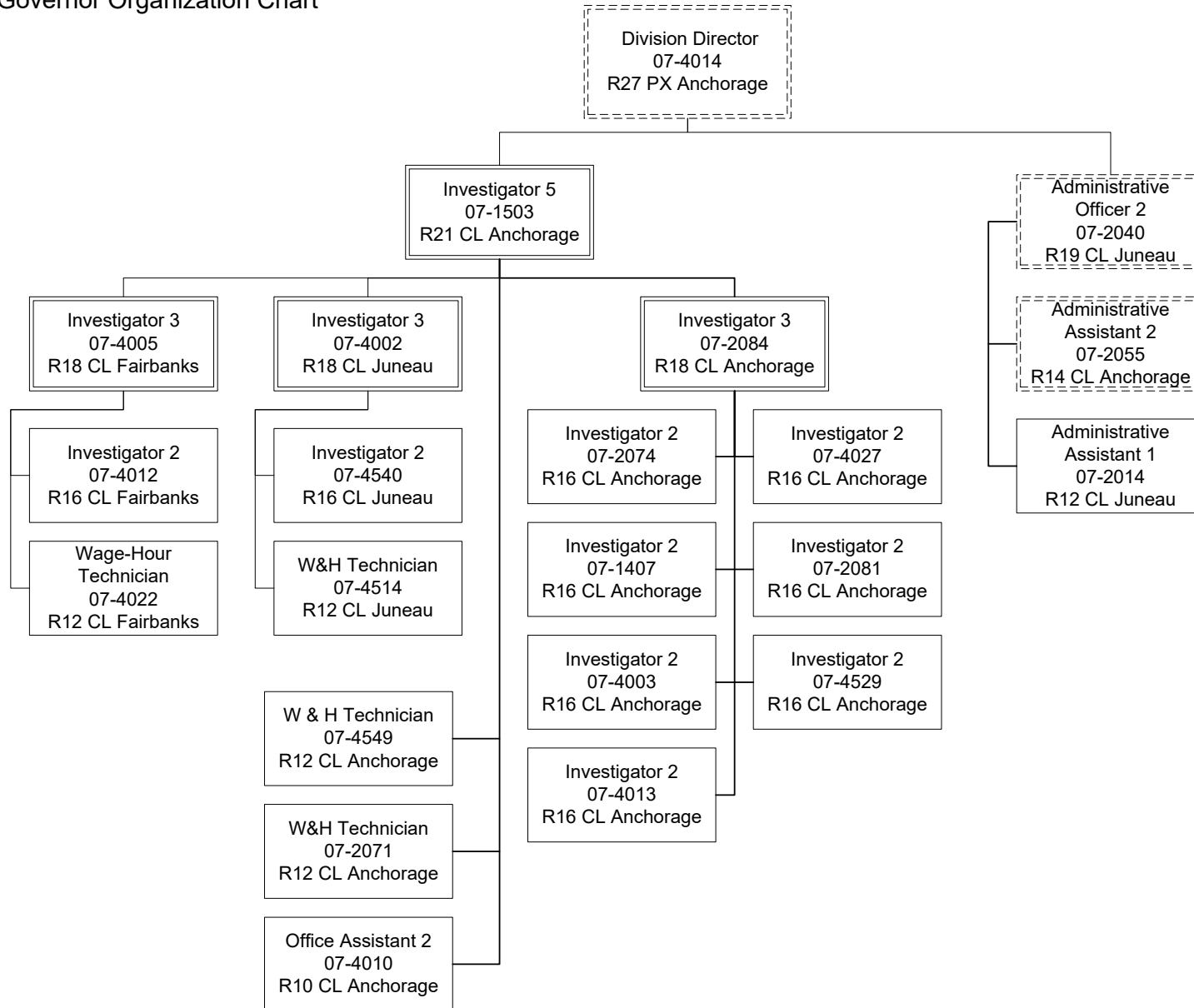
Department of Labor and Workforce Development
Workers' Compensation - Workers' Compensation Second Injury Fund
FY2024 Governor Organization Chart



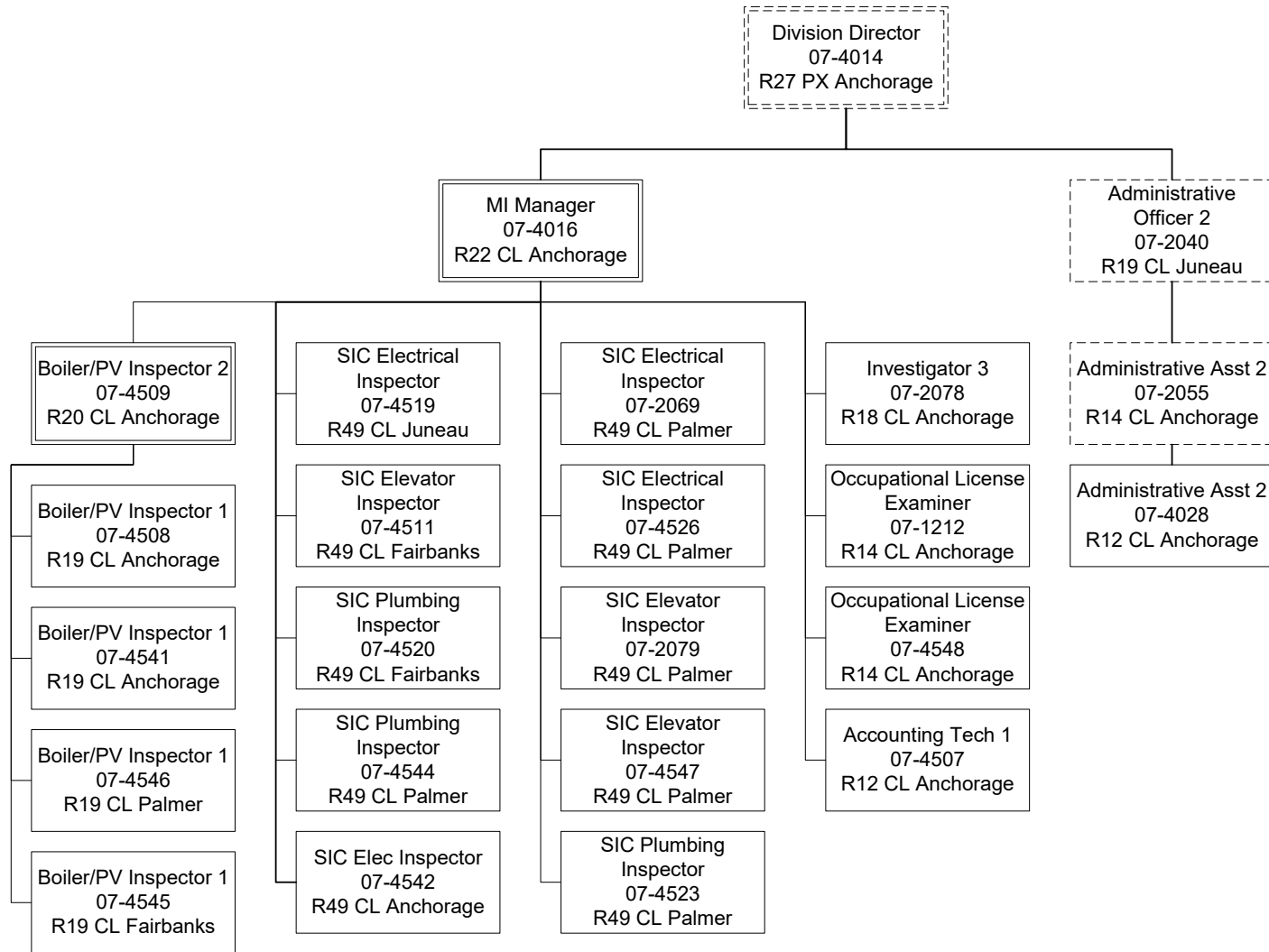
Department of Labor and Workforce Development
Workers' Compensation - Workers' Compensation Fishermen's Fund
FY2024 Governor Organization Chart



Department of Labor and Workforce Development
Labor Standards and Safety - Wage and Hour
FY2024 Governor Organization Chart

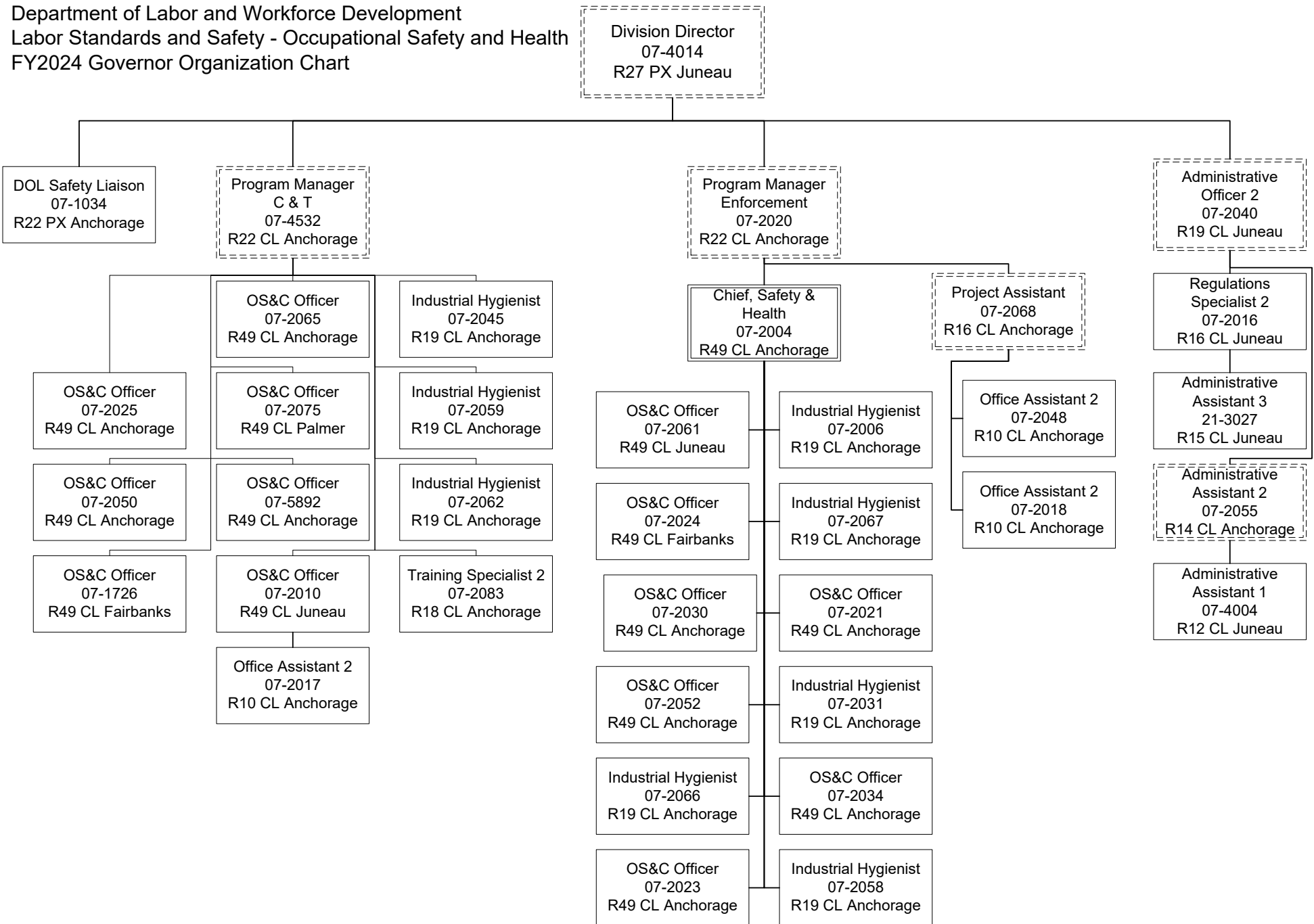


Department of Labor and Workforce Development
Labor Standards and Safety - Mechanical Inspection
FY2024 Governor Organization Chart

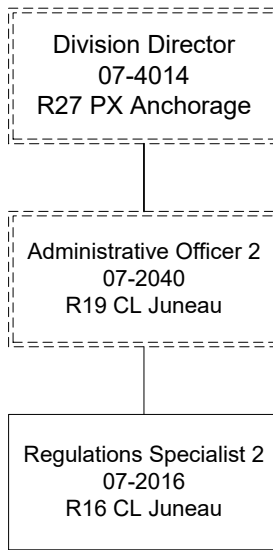


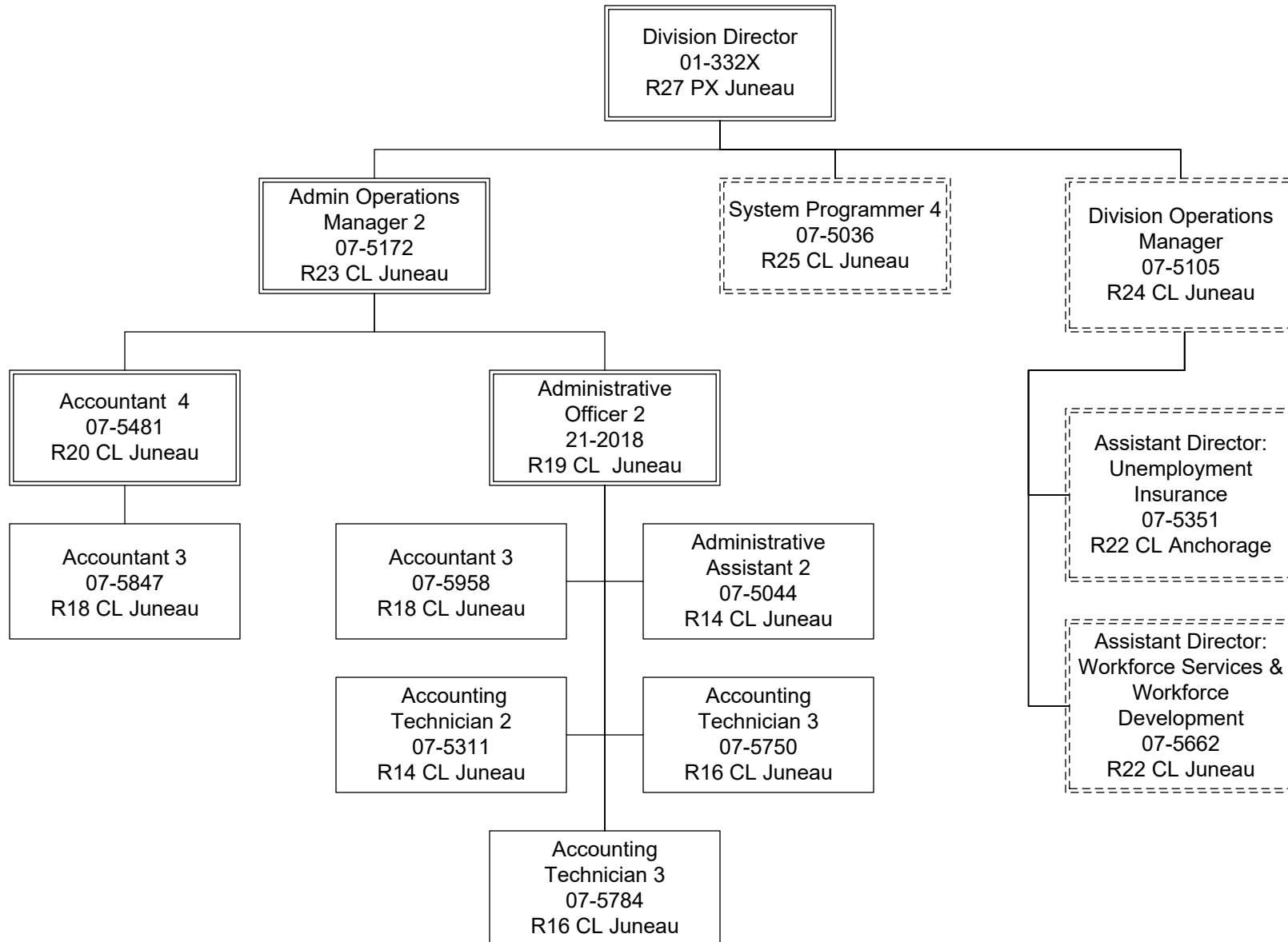
PV = Pressure Vessel
SIC = Safety Inspection and Compliance

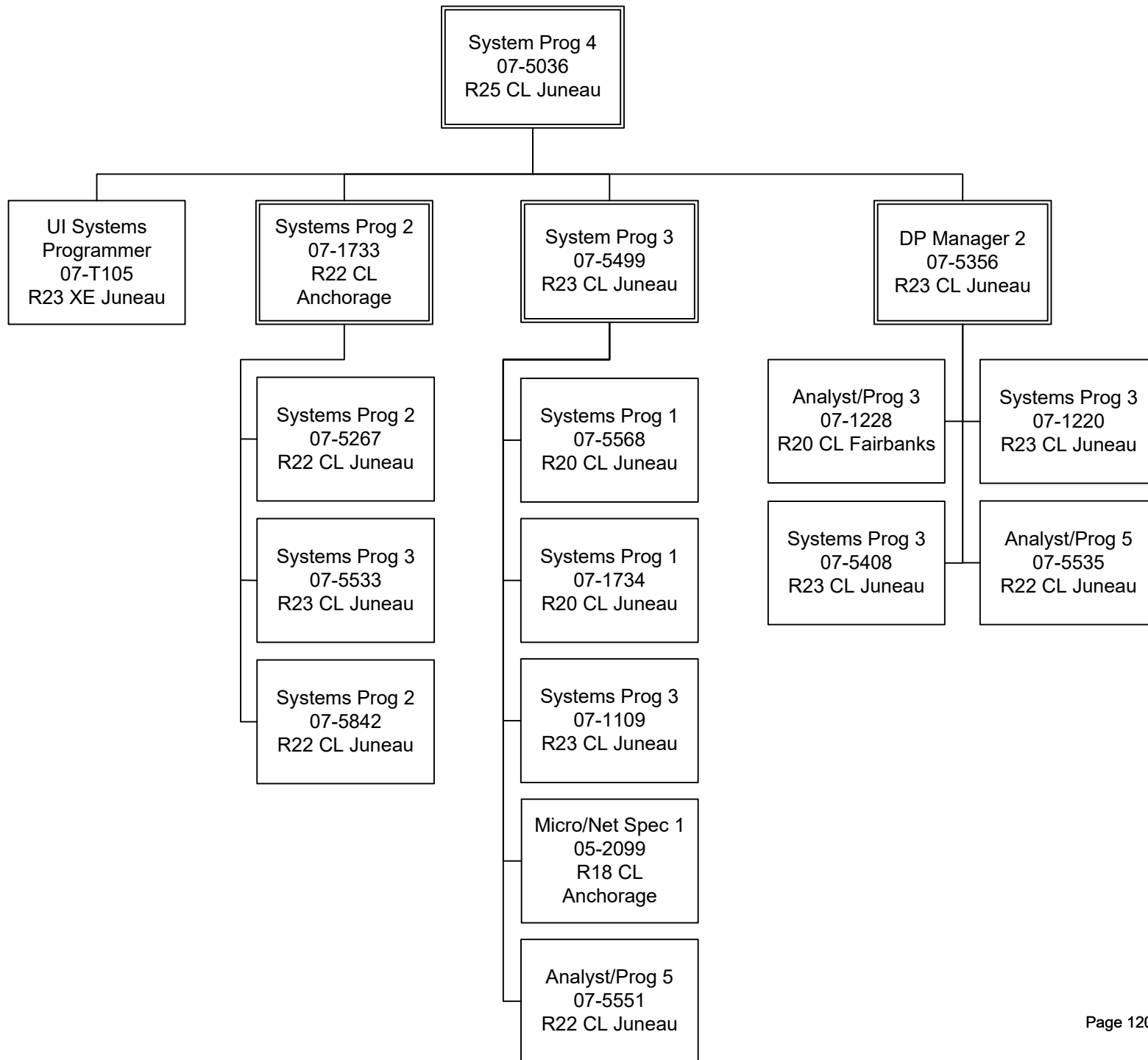
Department of Labor and Workforce Development
Labor Standards and Safety - Occupational Safety and Health
FY2024 Governor Organization Chart

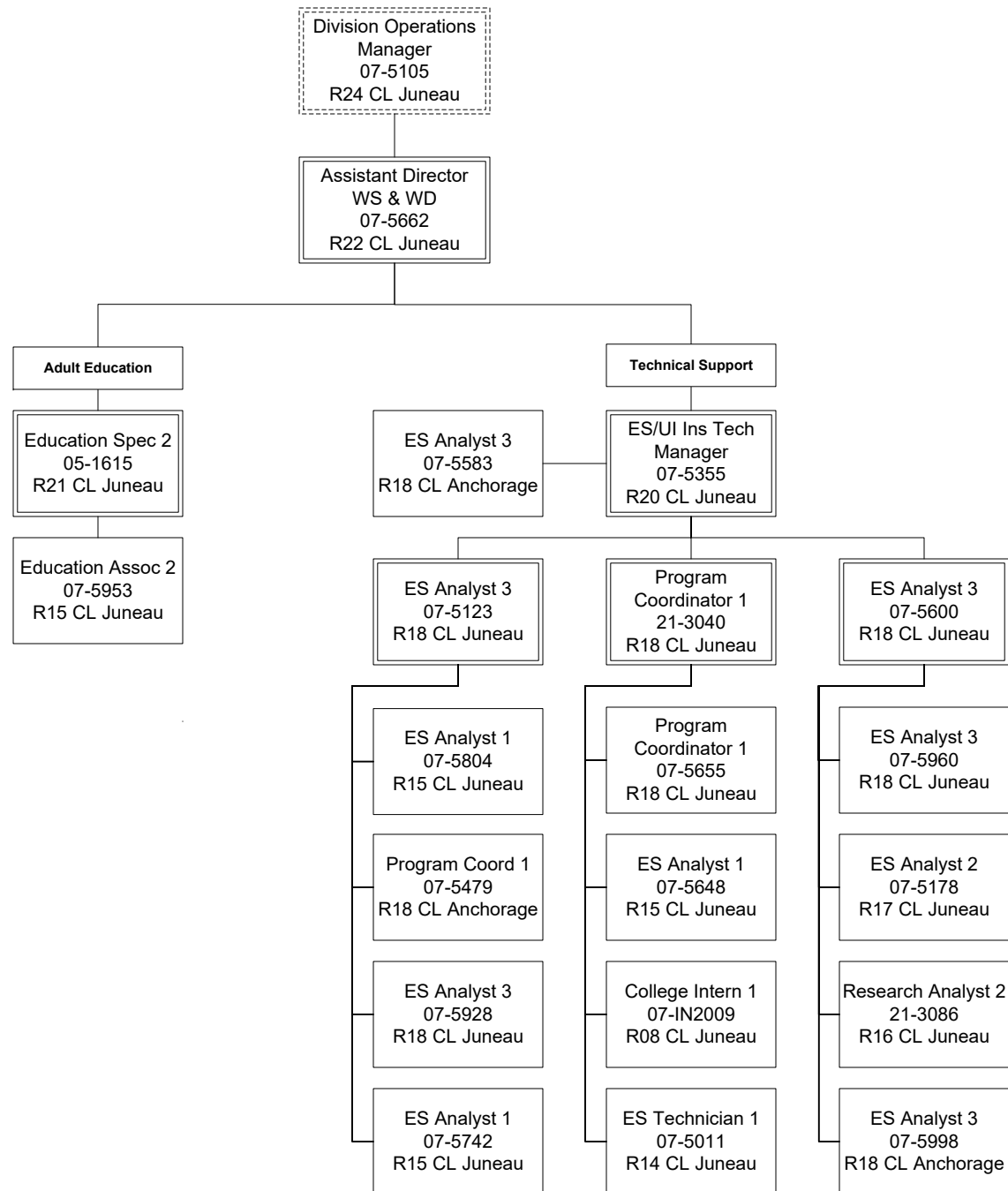


Department of Labor and Workforce Development
Labor Standards and Safety - Alaska Safety Advisory Council
FY2024 Governor Organization Chart

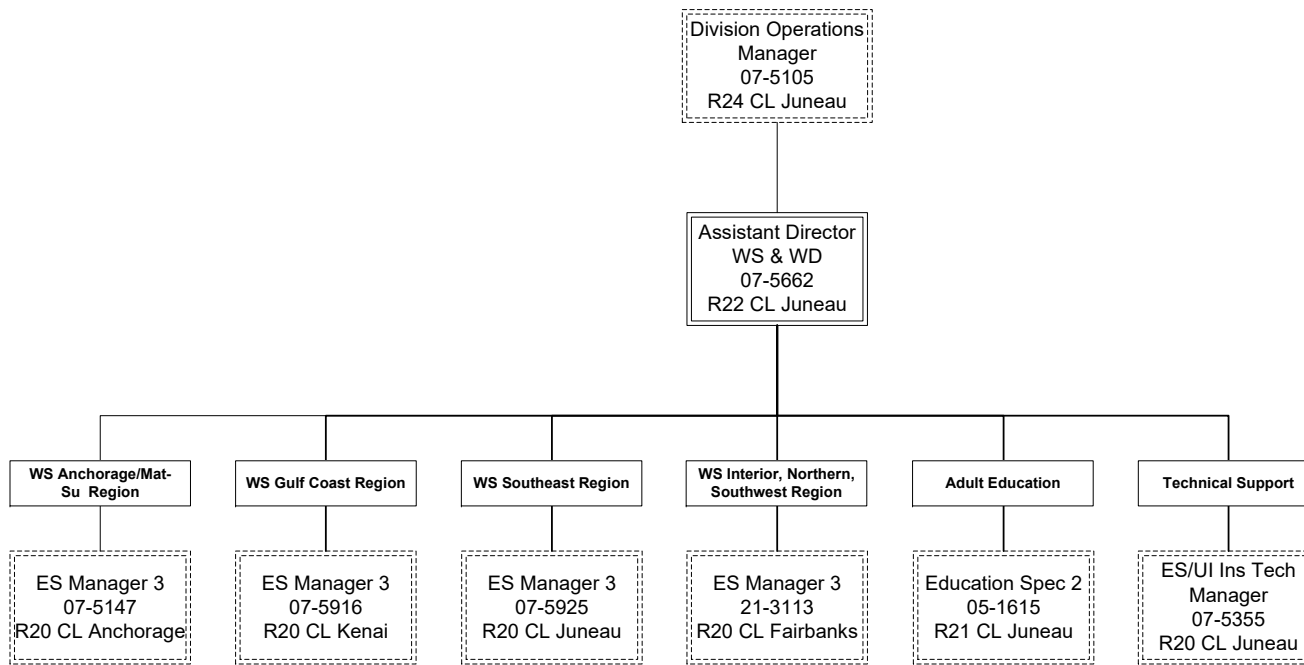




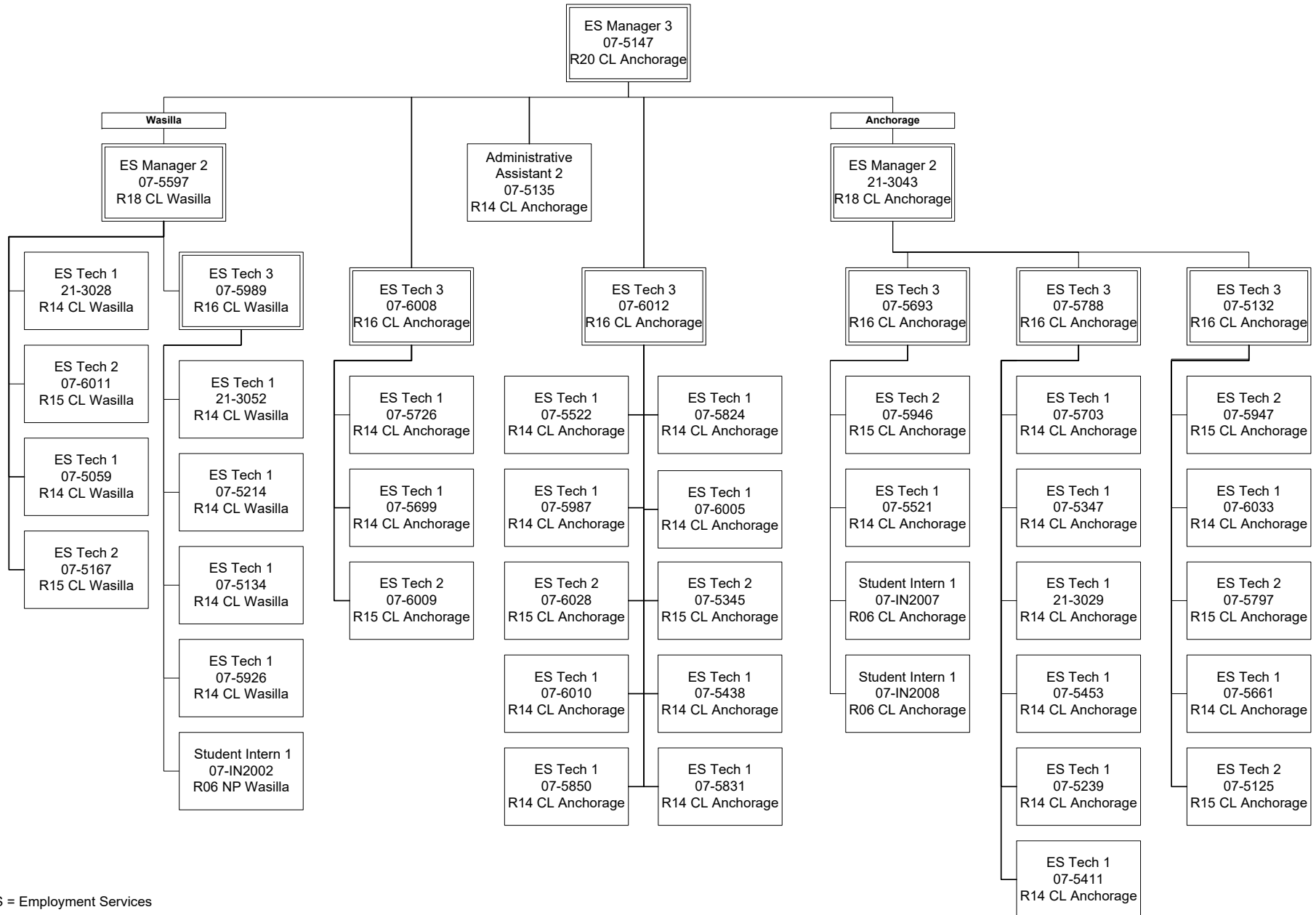




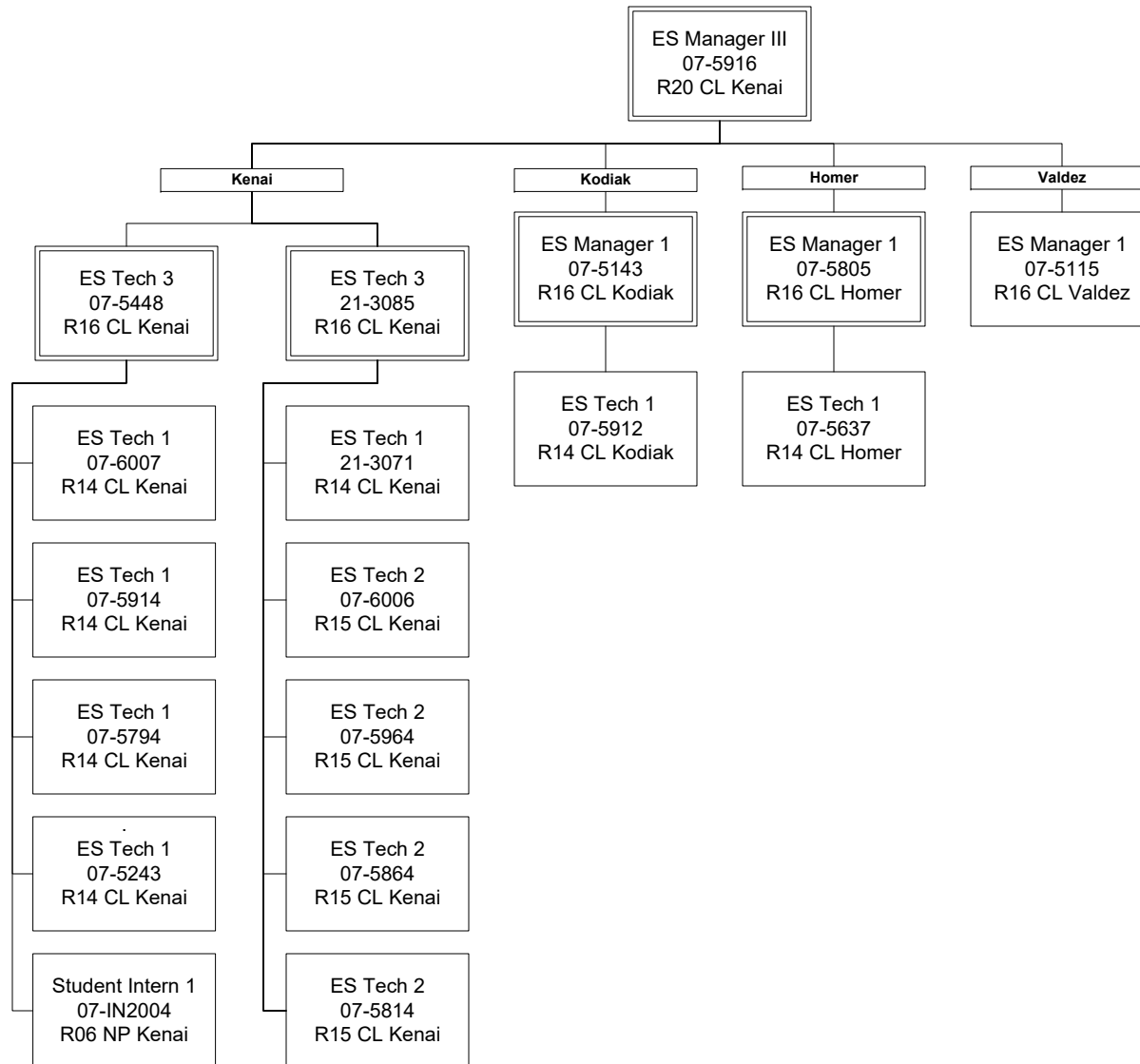
Department of Labor and Workforce Development
Division of Employment and Training Services / Workforce Services
FY2024 Governor Organization Chart

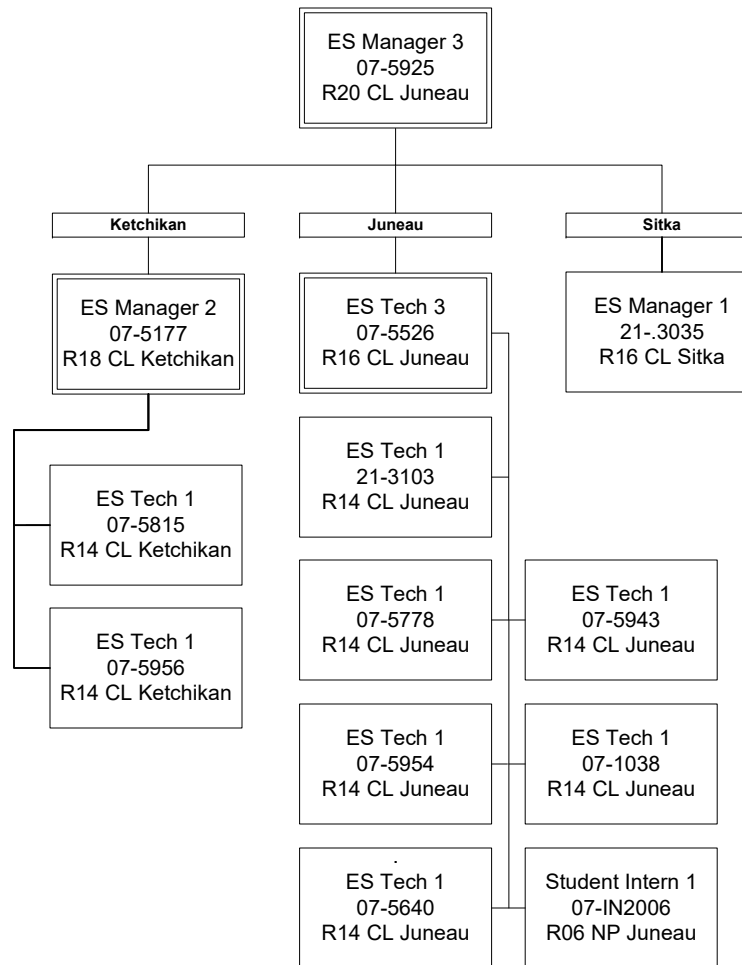


Department of Labor and Workforce Development
Division of Employment and Training Services / Workforce Services Central Region
FY2024 Governor Organization Chart

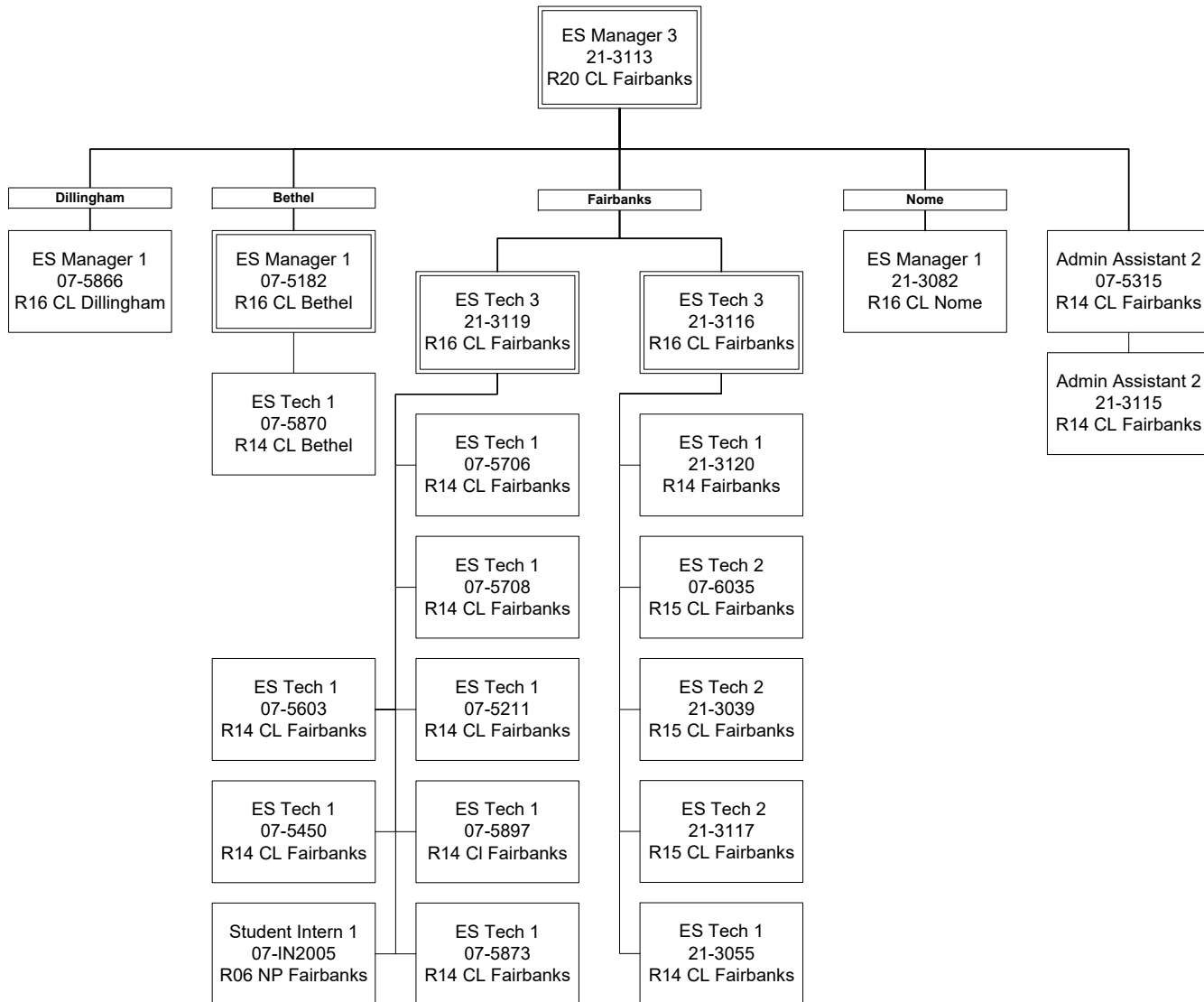


ES = Employment Services

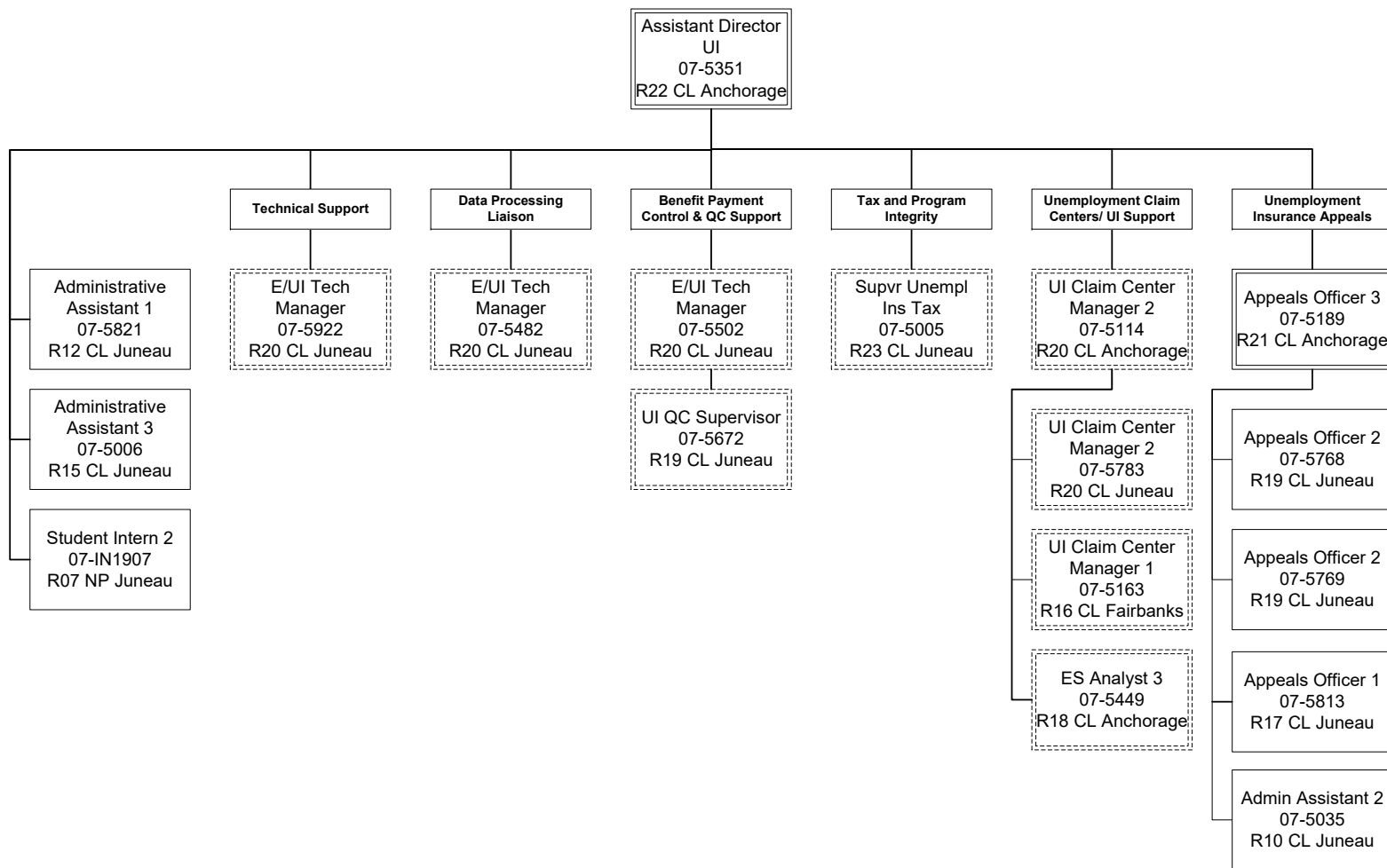




Department of Labor and Workforce Development
Division of Employment and Training Services / Workforce Services - Interior/Northern/Southwest Region
FY2024 Governor Organization Chart

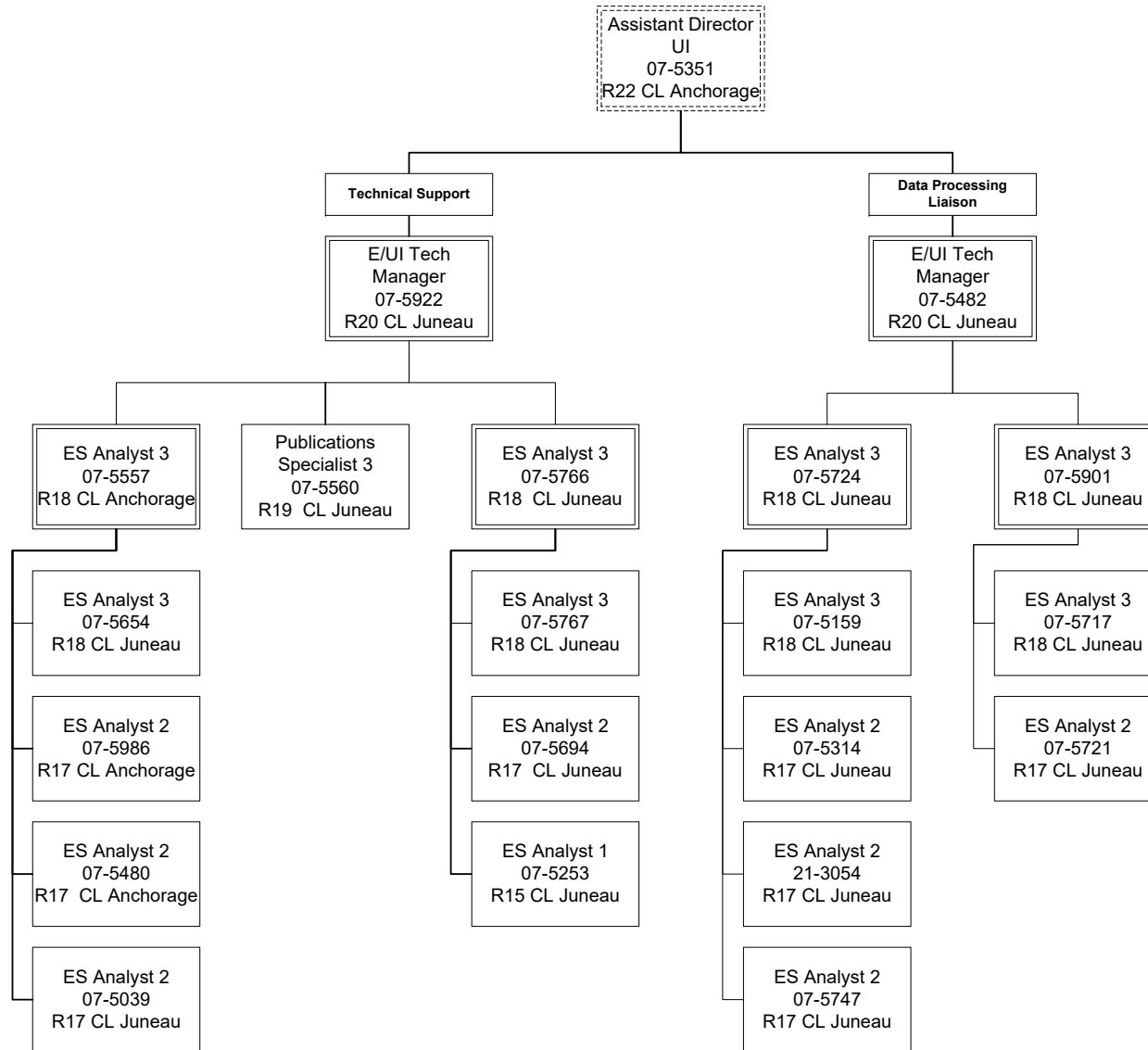


Department of Labor and Workforce Development
Division of Employment and Training Services / Unemployment Insurance
FY2024 Governor Organization Chart



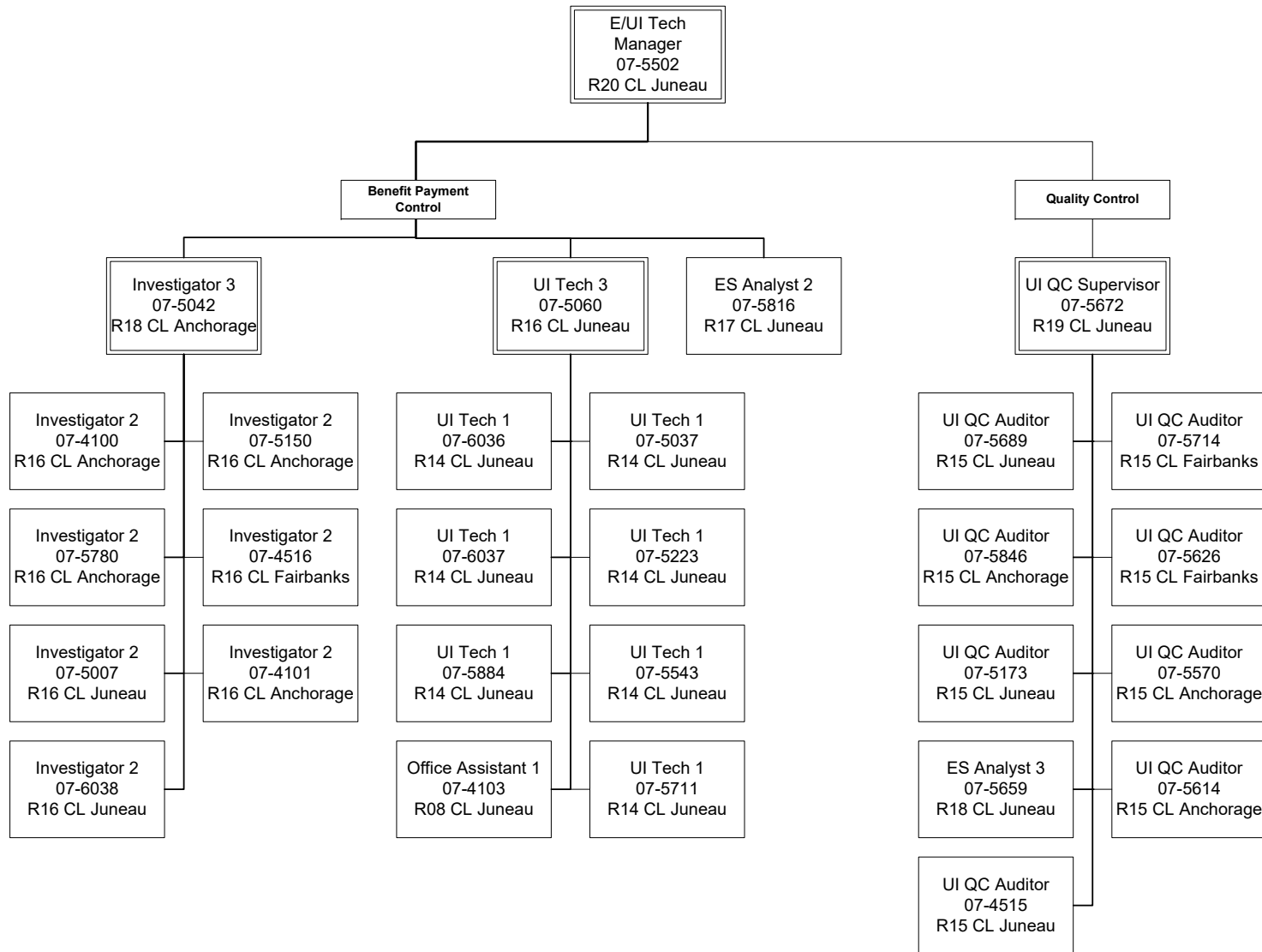
ES = Employment Security
E/UI = Employment / Unemployment Insurance
UI = Unemployment Insurance
QC = Quality Control

Department of Labor and Workforce Development
Division of Employment and Training Services / Unemployment Insurance
FY2024 Governor Organization Chart



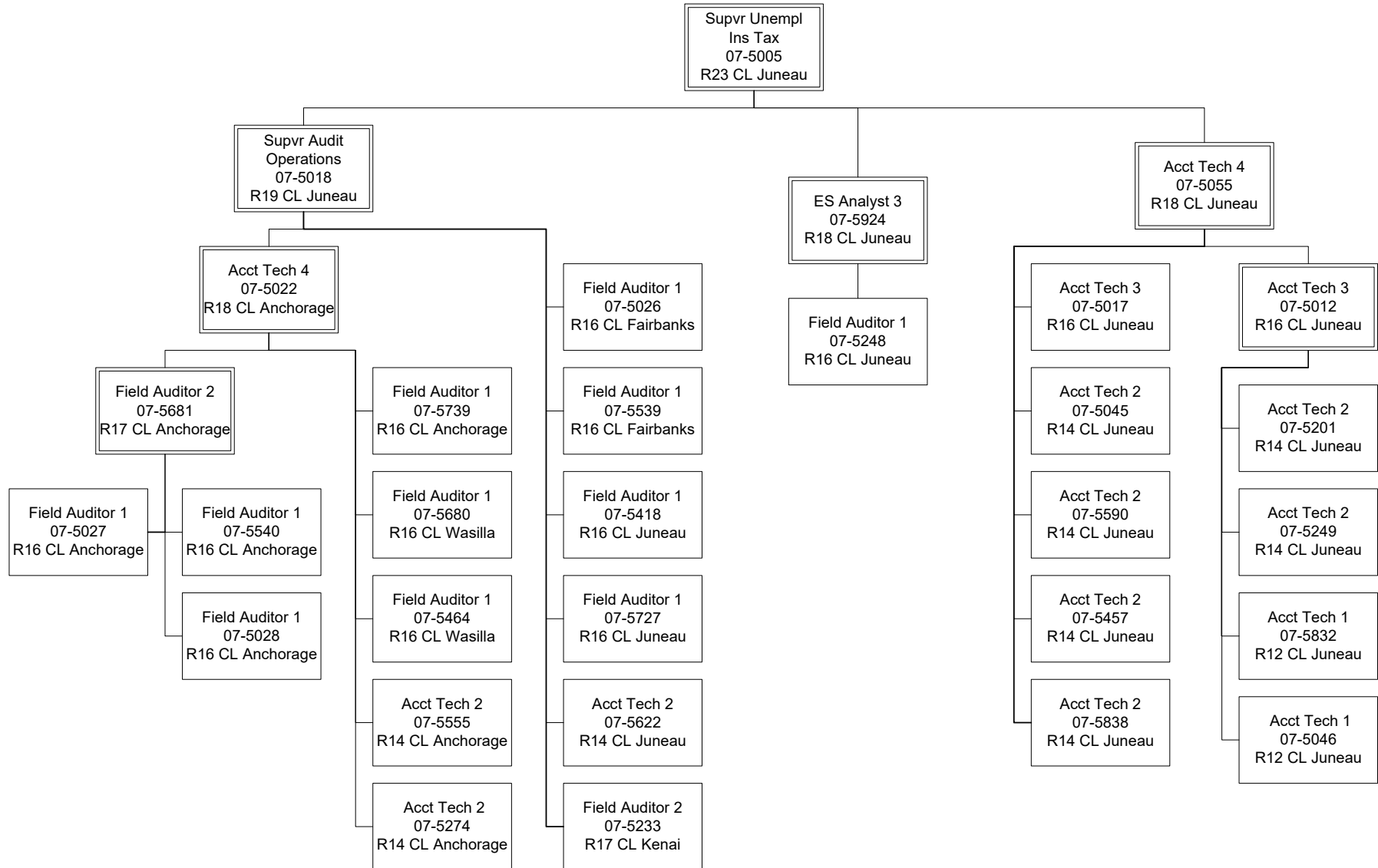
ES = Employment Security
E/UI = Employment / Unemployment Insurance
UI = Unemployment Insurance

Department of Labor and Workforce Development
Division of Employment and Training Services / Unemployment Insurance
FY2024 Governor Organization Chart



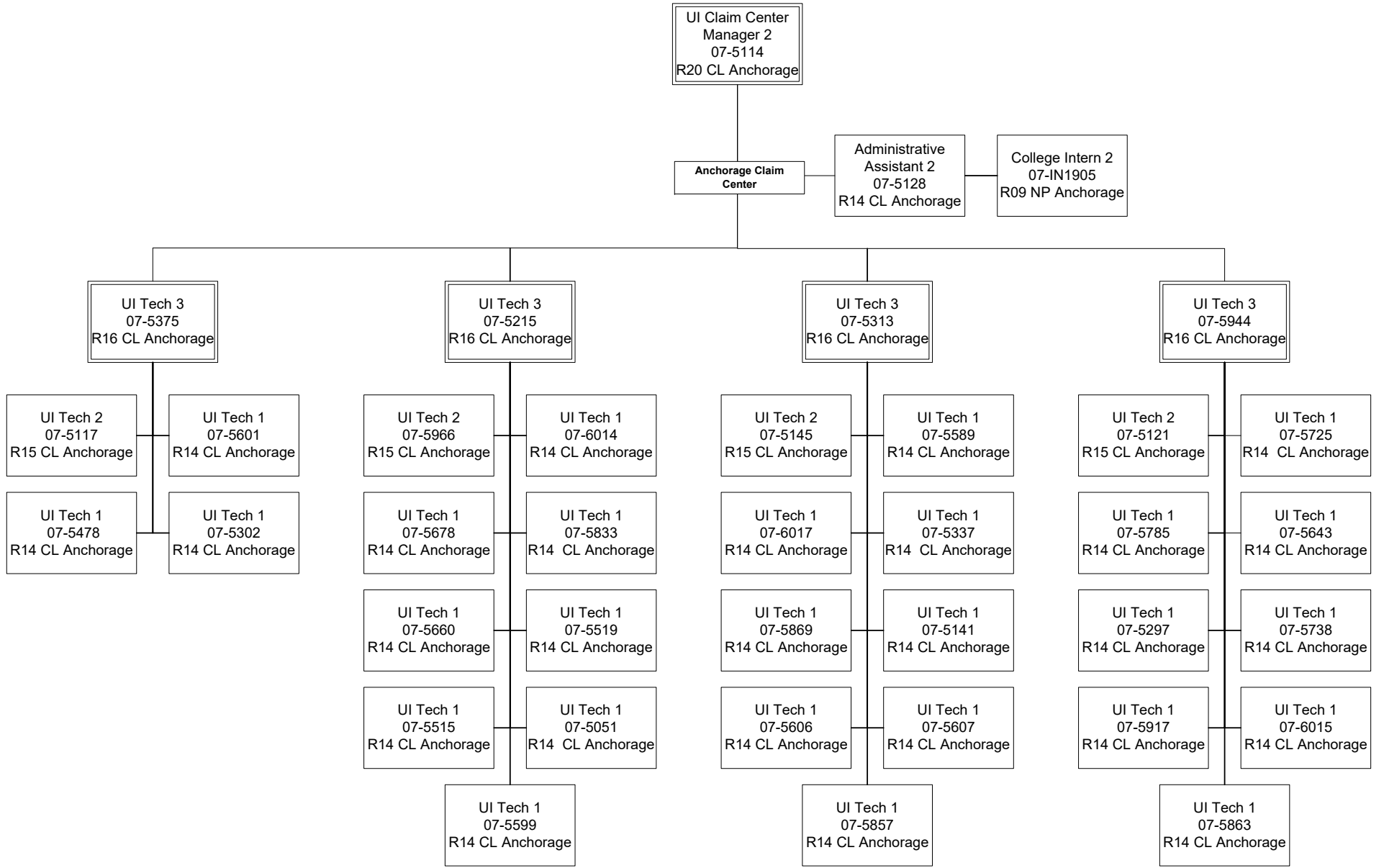
ES = Employment Security
E/UI = Employment / Unemployment Insurance
UI = Unemployment Insurance
QC = Quality Control

Department of Labor and Workforce Development
Division of Employment and Training Services / Unemployment Insurance
FY2024 Governor Organization Chart



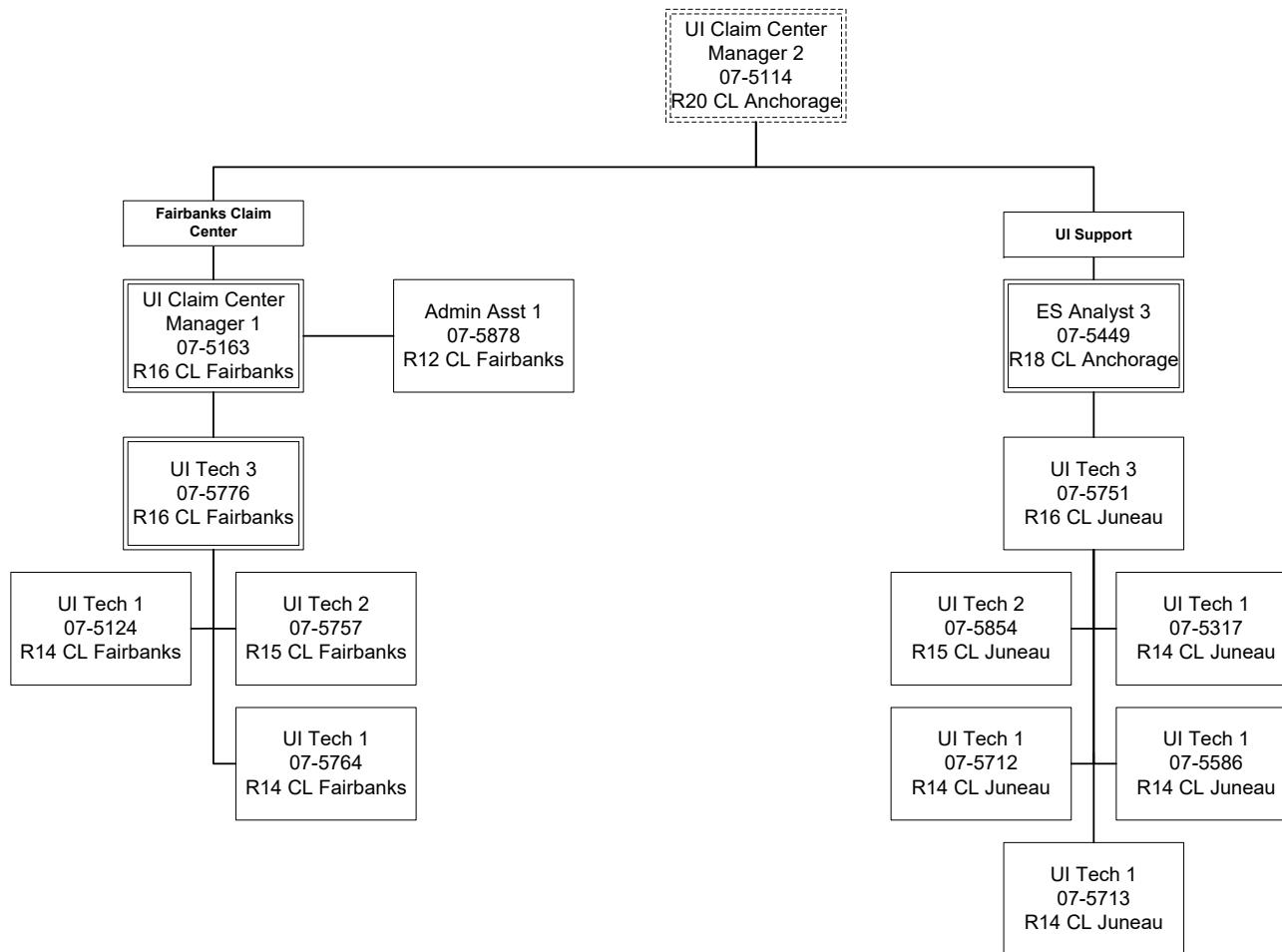
ES = Employment Security
E/UI = Employment / Unemployment Insurance
UI = Unemployment Insurance
QC = Quality Control

Department of Labor and Workforce Development
Division of Employment and Training Services / Unemployment Insurance
FY2024 Governor Organization Chart



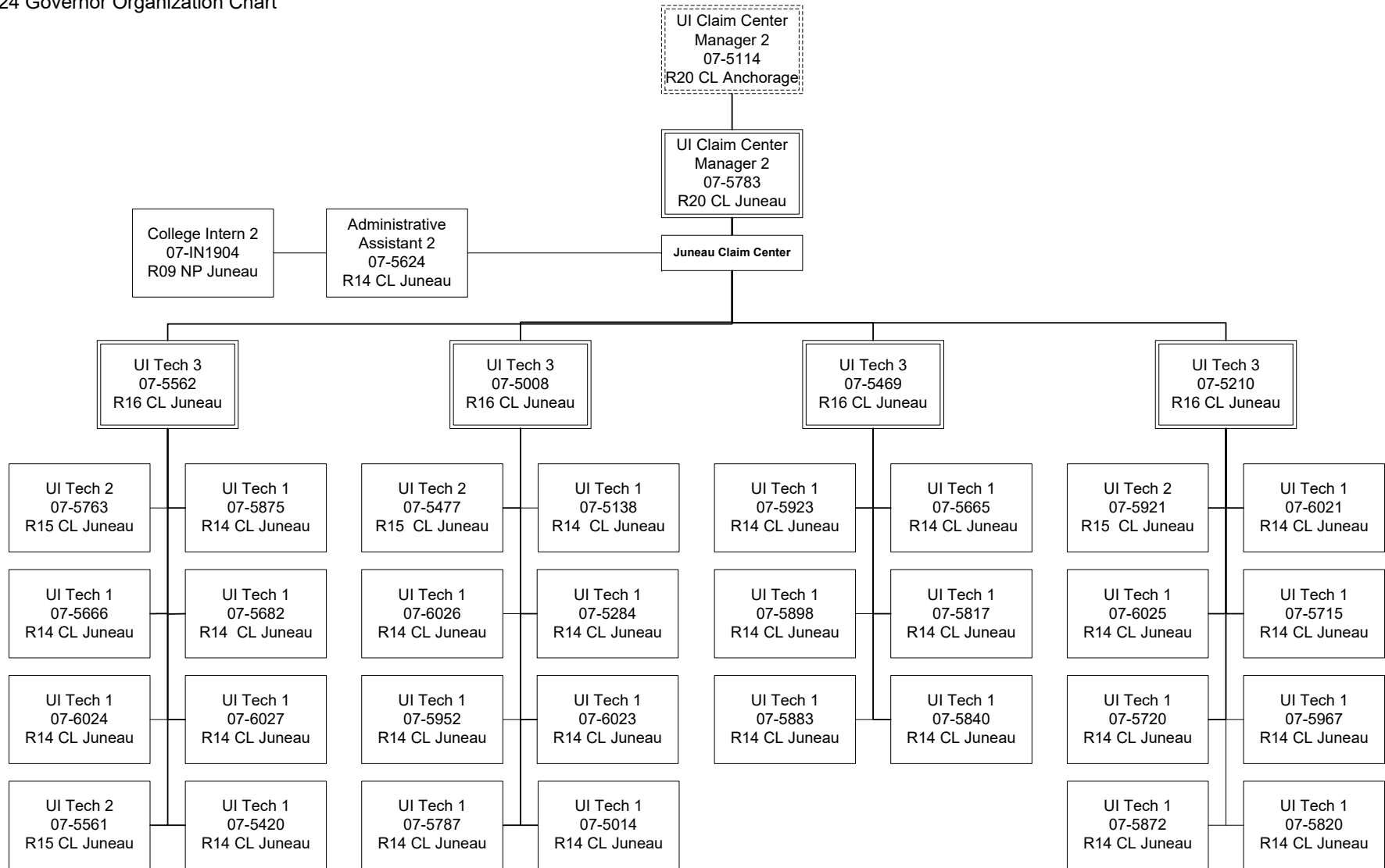
ES = Employment Security
E/UI = Employment / Unemployment Insurance
UI = Unemployment Insurance
QC = Quality Control

Department of Labor and Workforce Development
Division of Employment and Training Services / Unemployment Insurance
FY2024 Governor Organization Chart

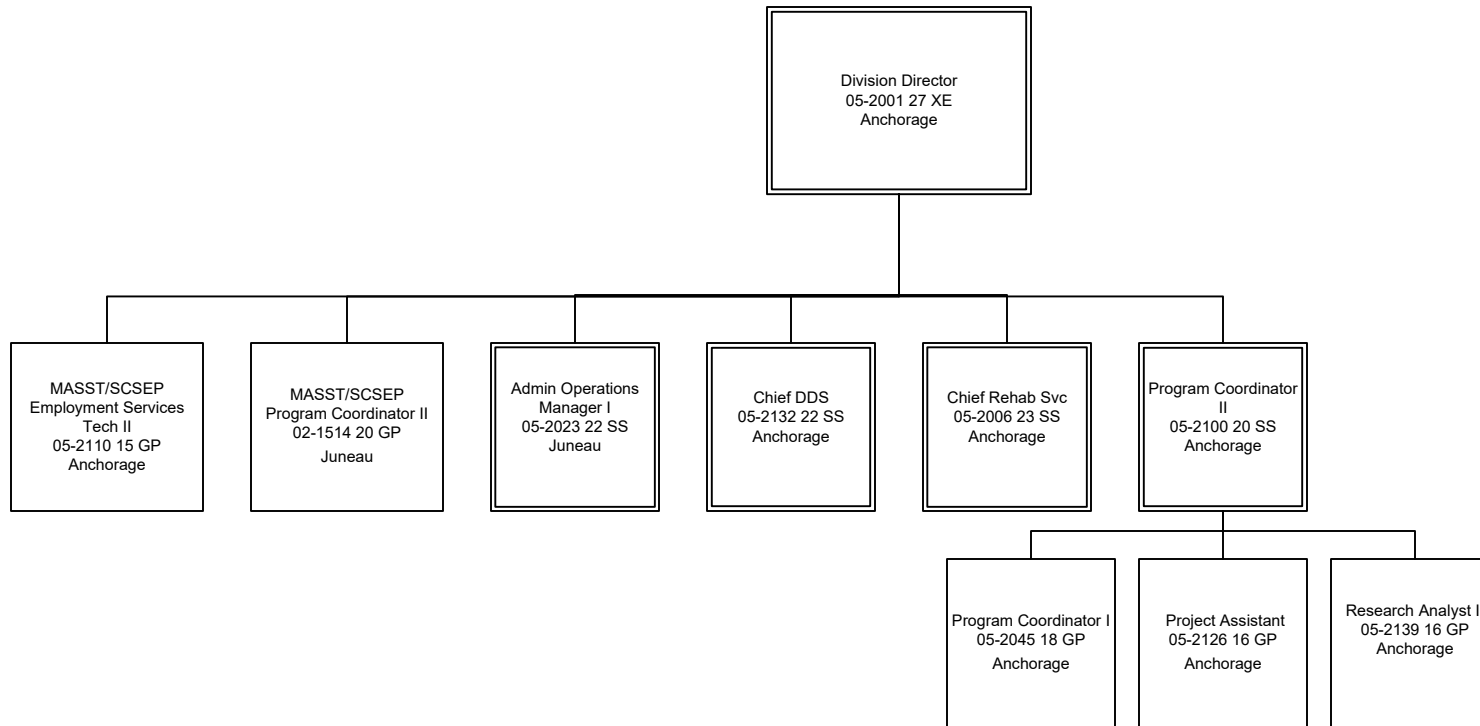


ES = Employment Security
E/UI = Employment / Unemployment Insurance
UI = Unemployment Insurance
QC = Quality Control

Department of Labor and Workforce Development
Division of Employment and Training Services / Unemployment Insurance
FY2024 Governor Organization Chart



ES = Employment Security
E/UI = Employment / Unemployment Insurance
UI = Unemployment Insurance
QC = Quality Control

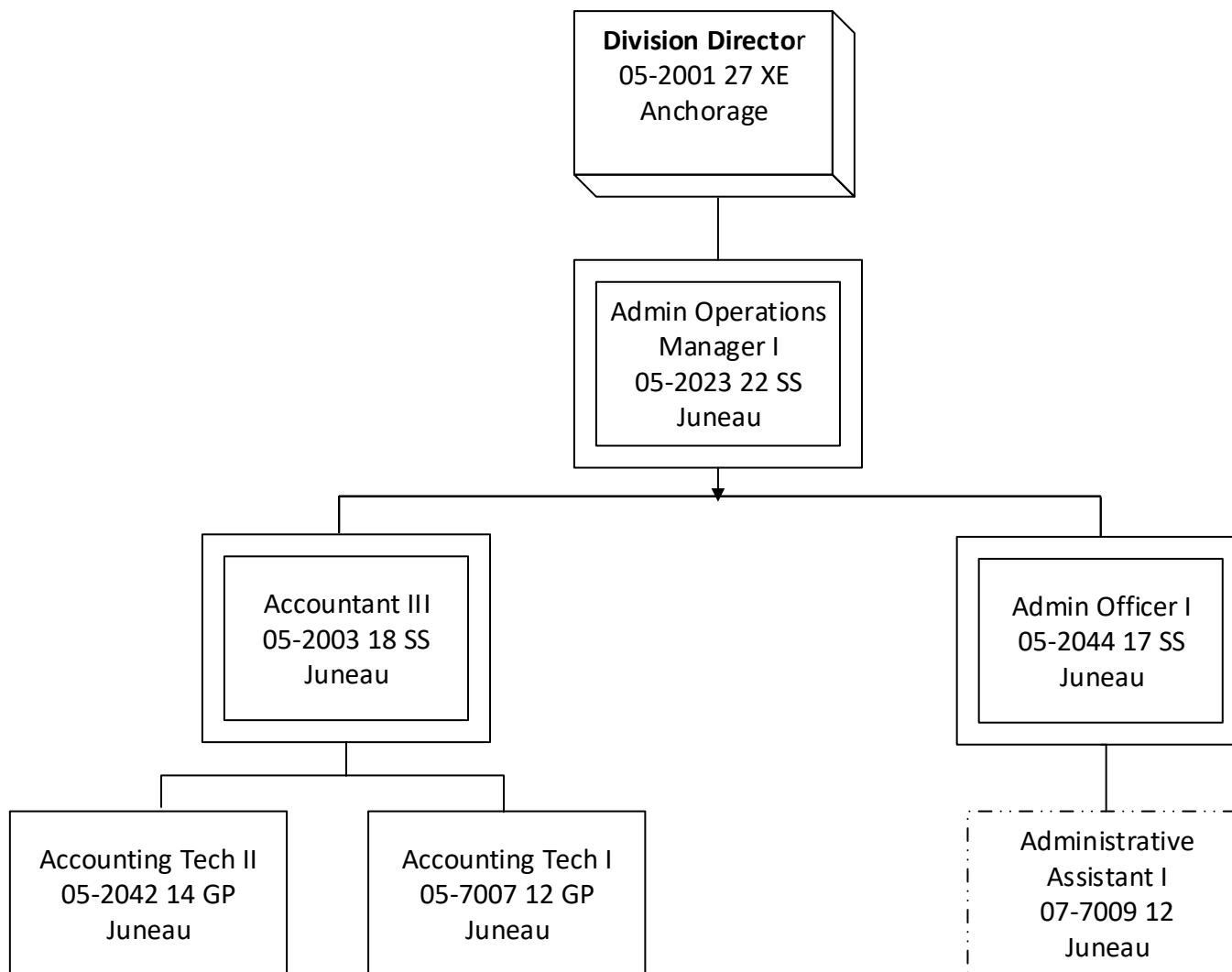


Department of Labor and Workforce Development

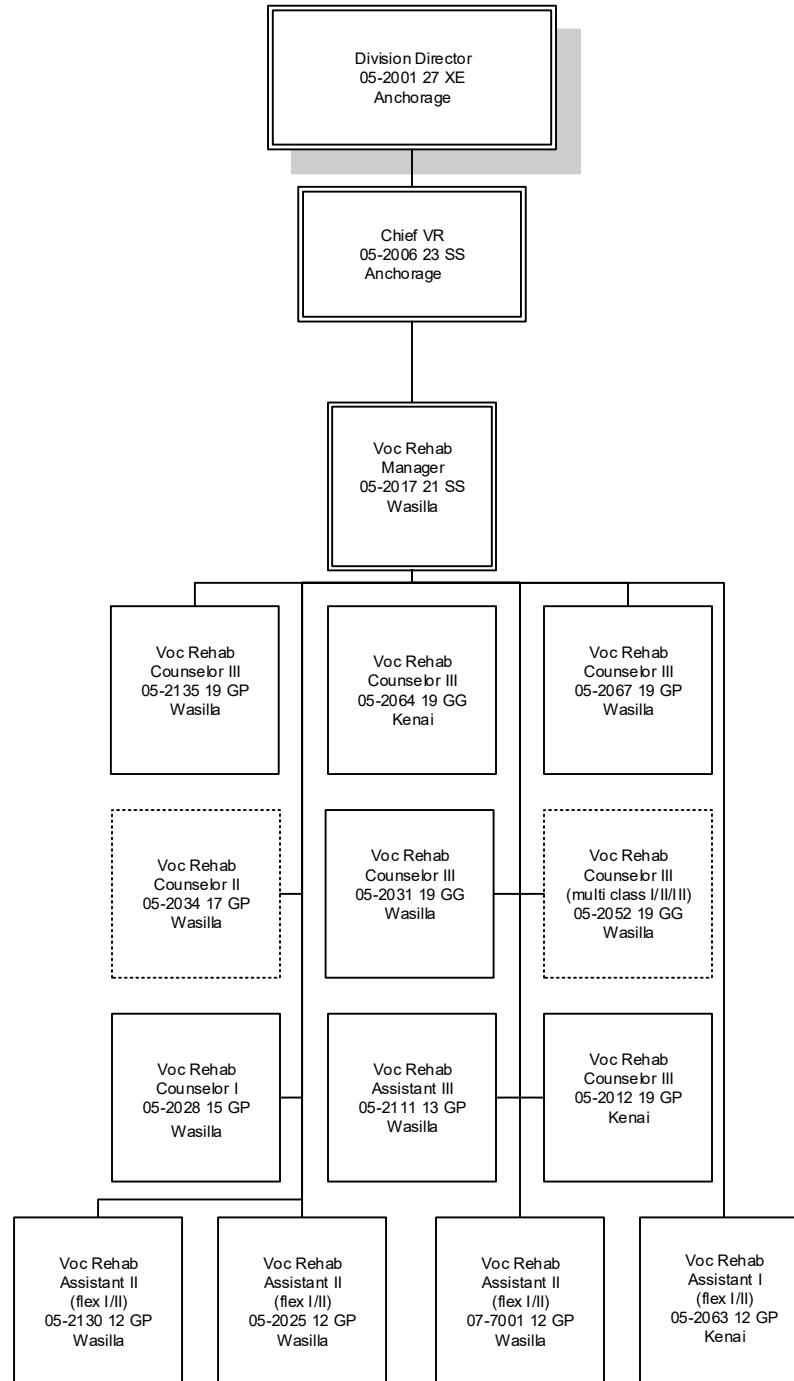
Division of Vocational Rehabilitation

FY 23 Management Org Chart

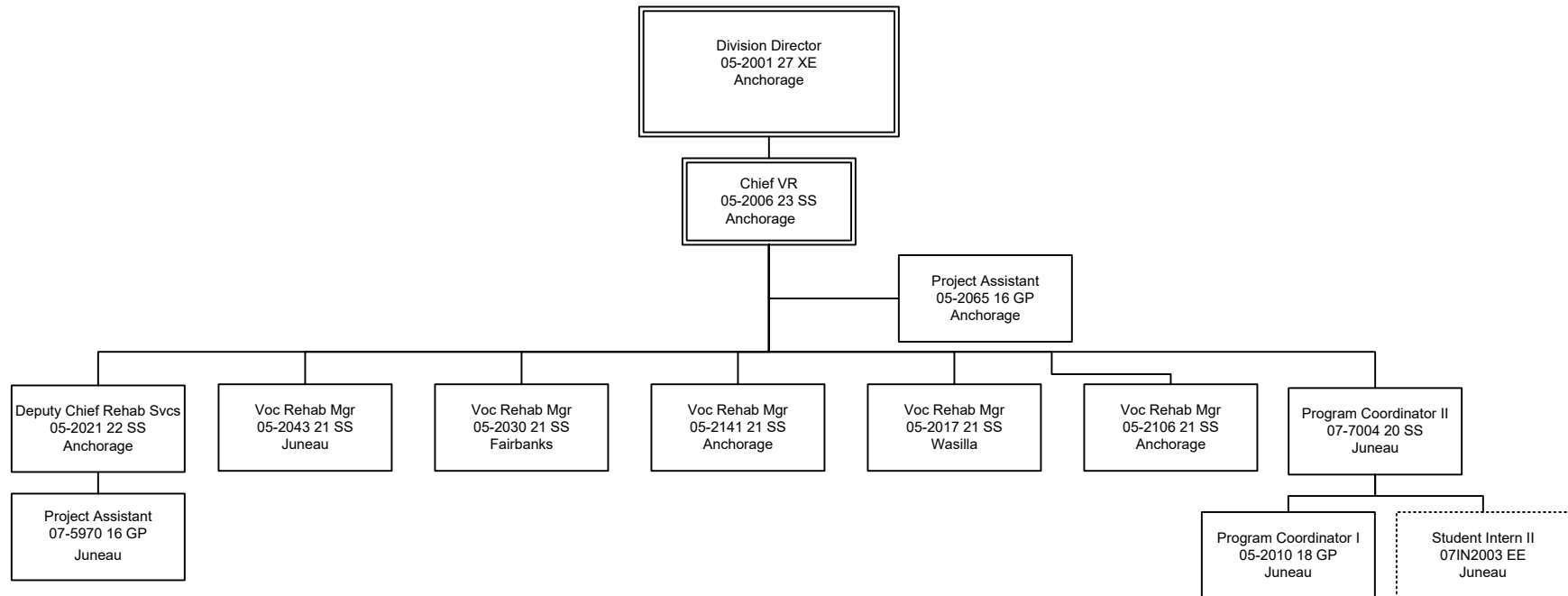
ADMINISTRATION



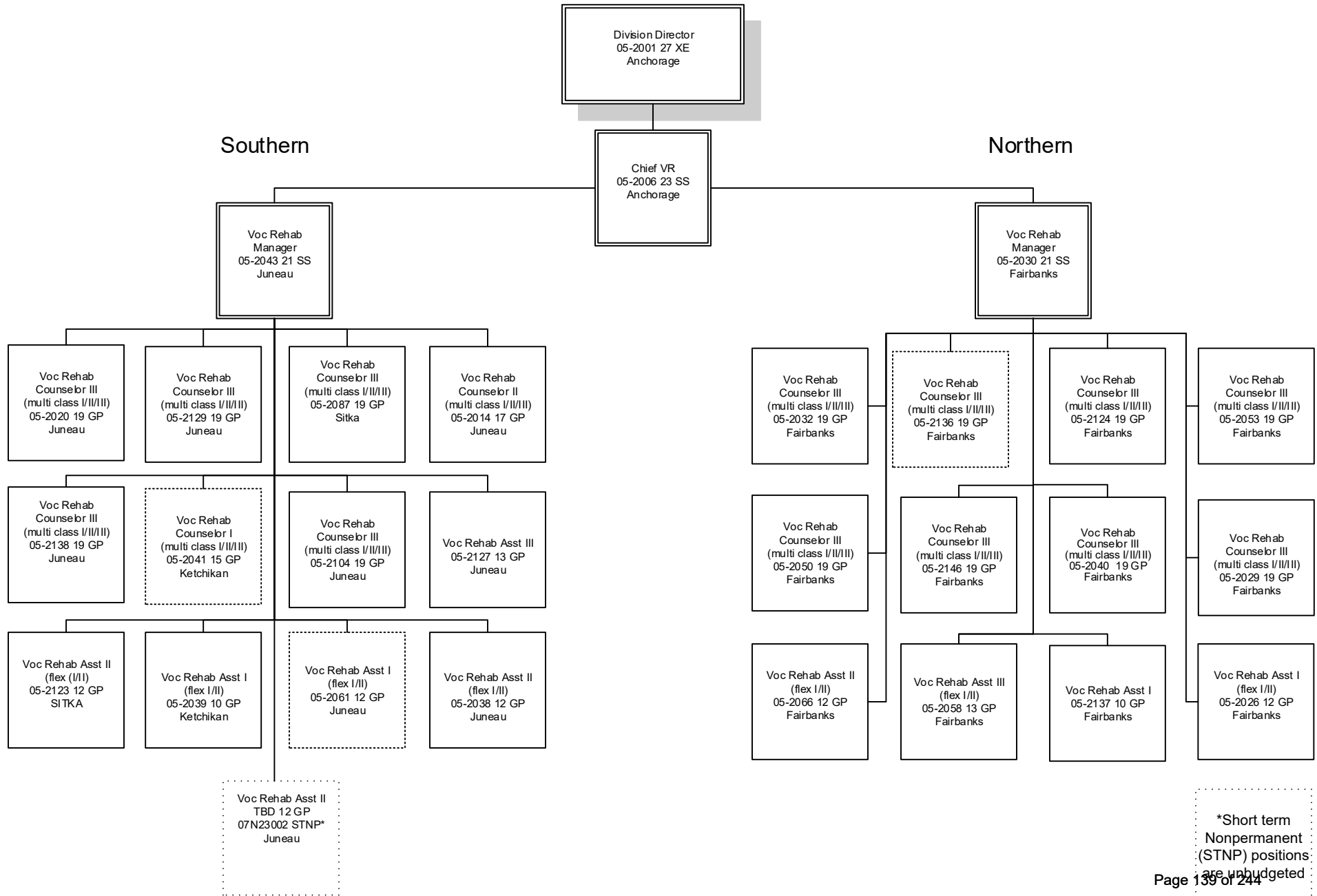
Department of Labor and Workforce Development
 Division of Vocational Rehabilitation
 VR – Mat-Su/Kenai
 FY2024 Governor Organization Chart



Department of Labor and Workforce Development
 Division of Vocational Rehabilitation - Client Services
 FY2024 Management Organizational Chart

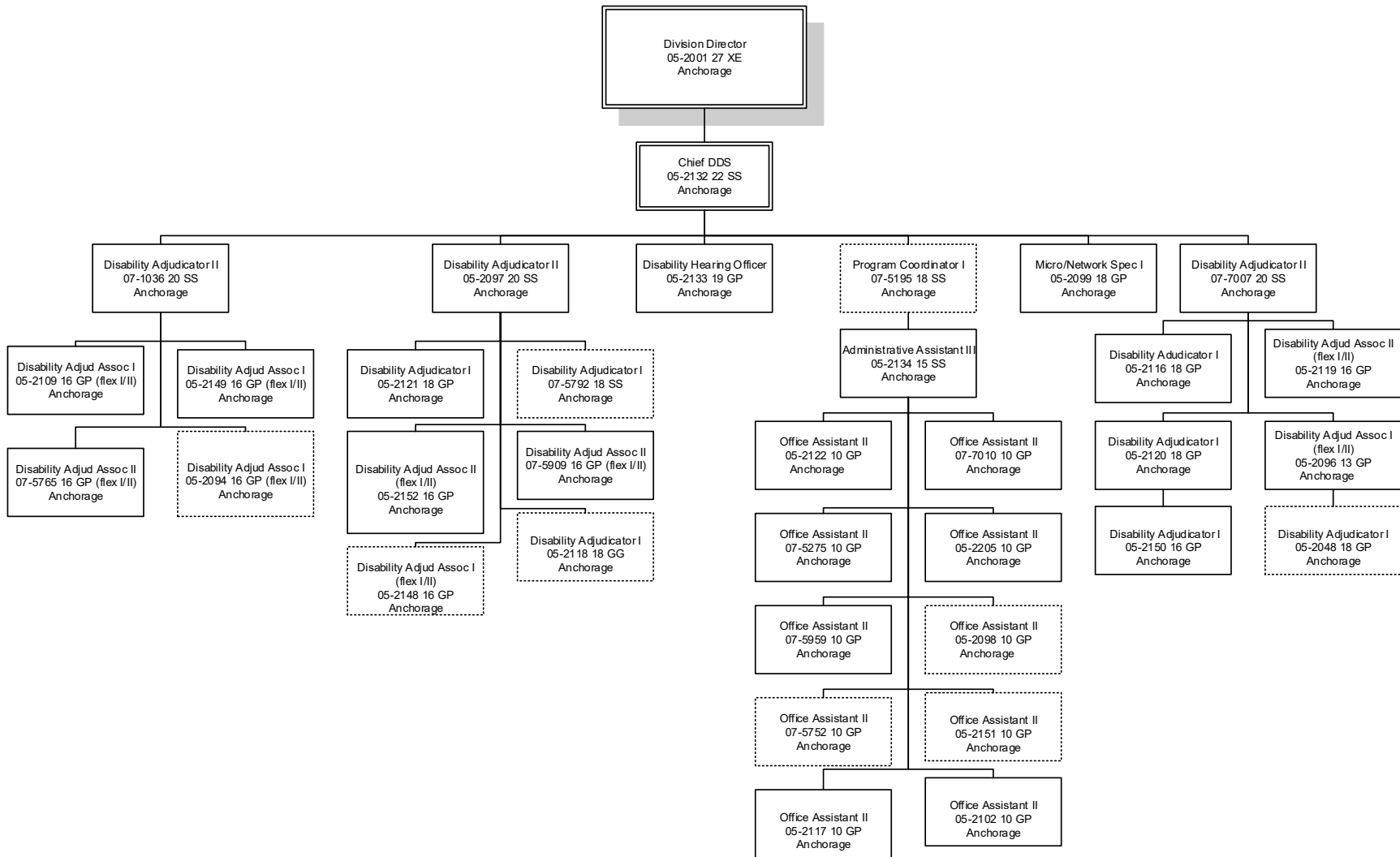


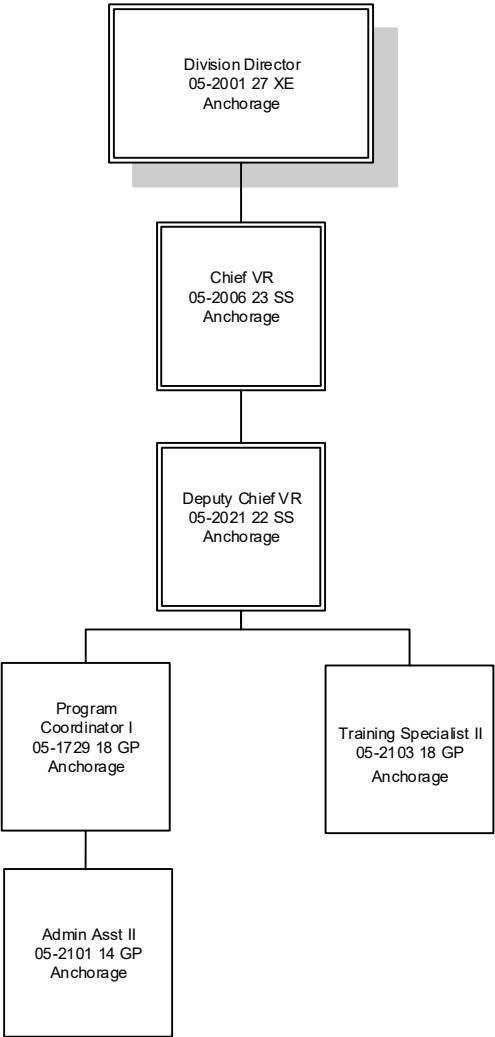
Department of Labor and Workforce Development
 Division of Vocational Rehabilitation
 Southern & Northern Regions
 FY2024 Governor Organization Chart

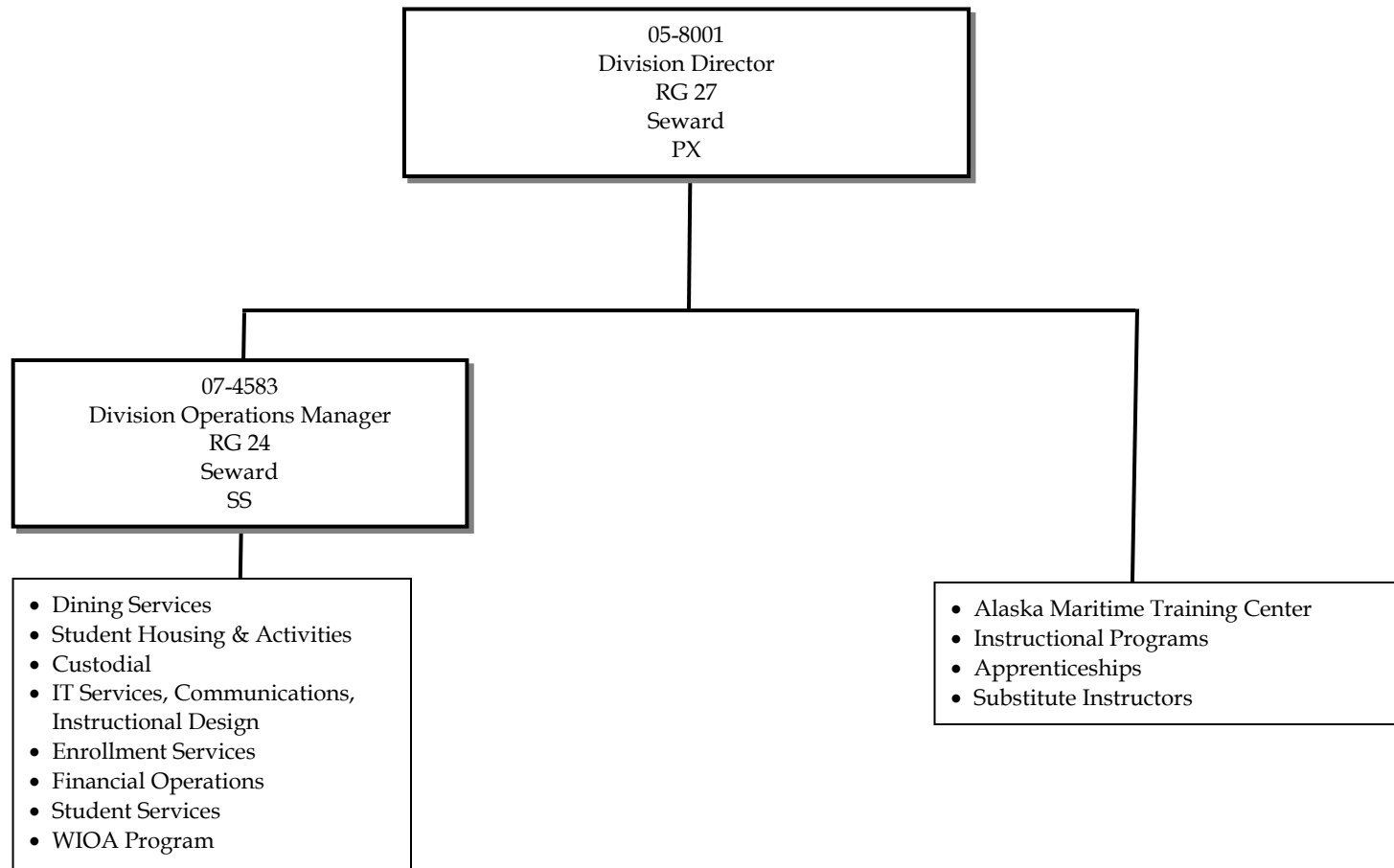


*Short term
 Nonpermanent
 (STNP) positions
 are unbudgeted

Department of Labor and Workforce Development
 Division of Vocational Rehabilitation
 Disability Determination Services
 FY2024 Governor Organizational Chart

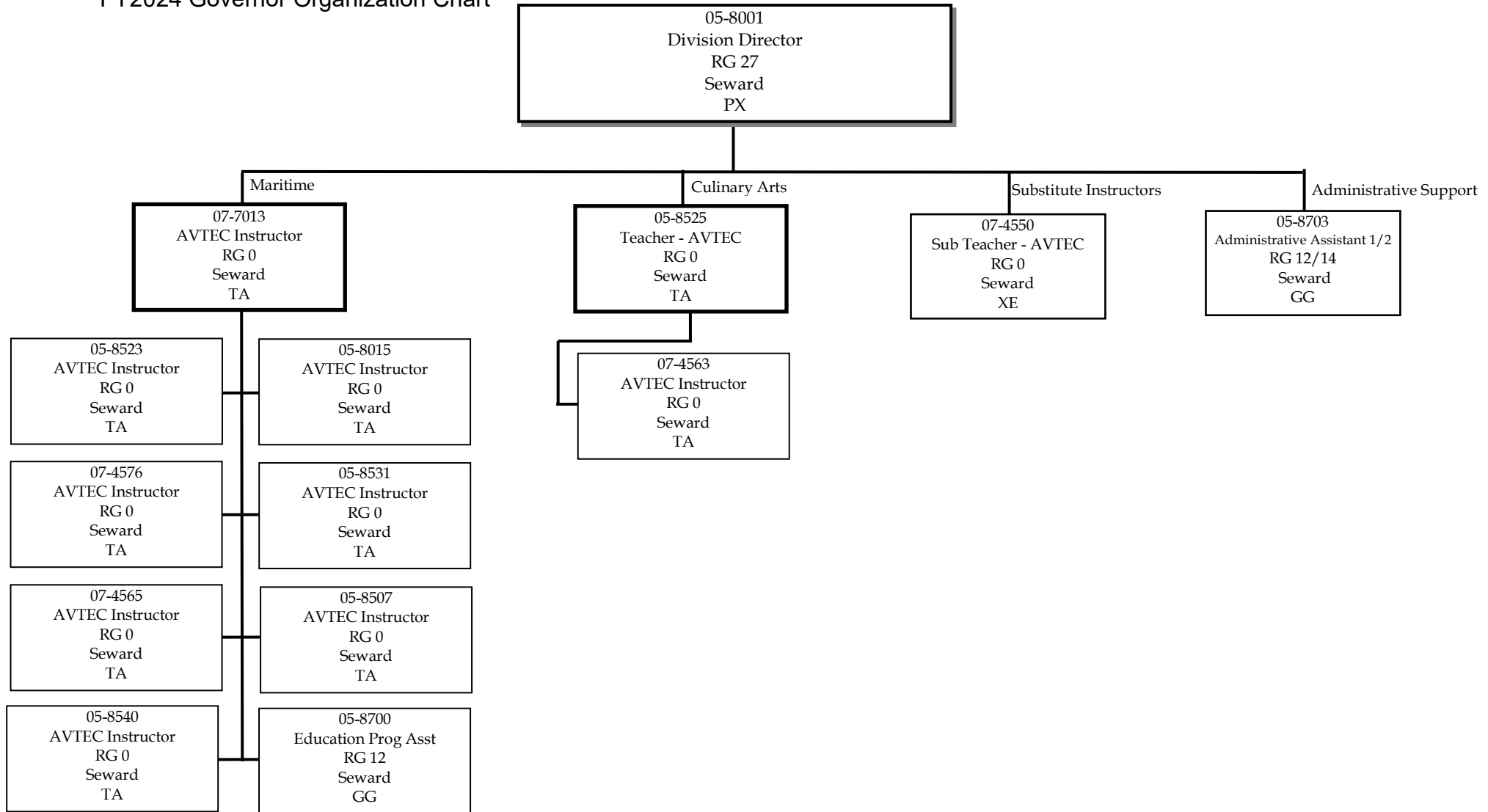




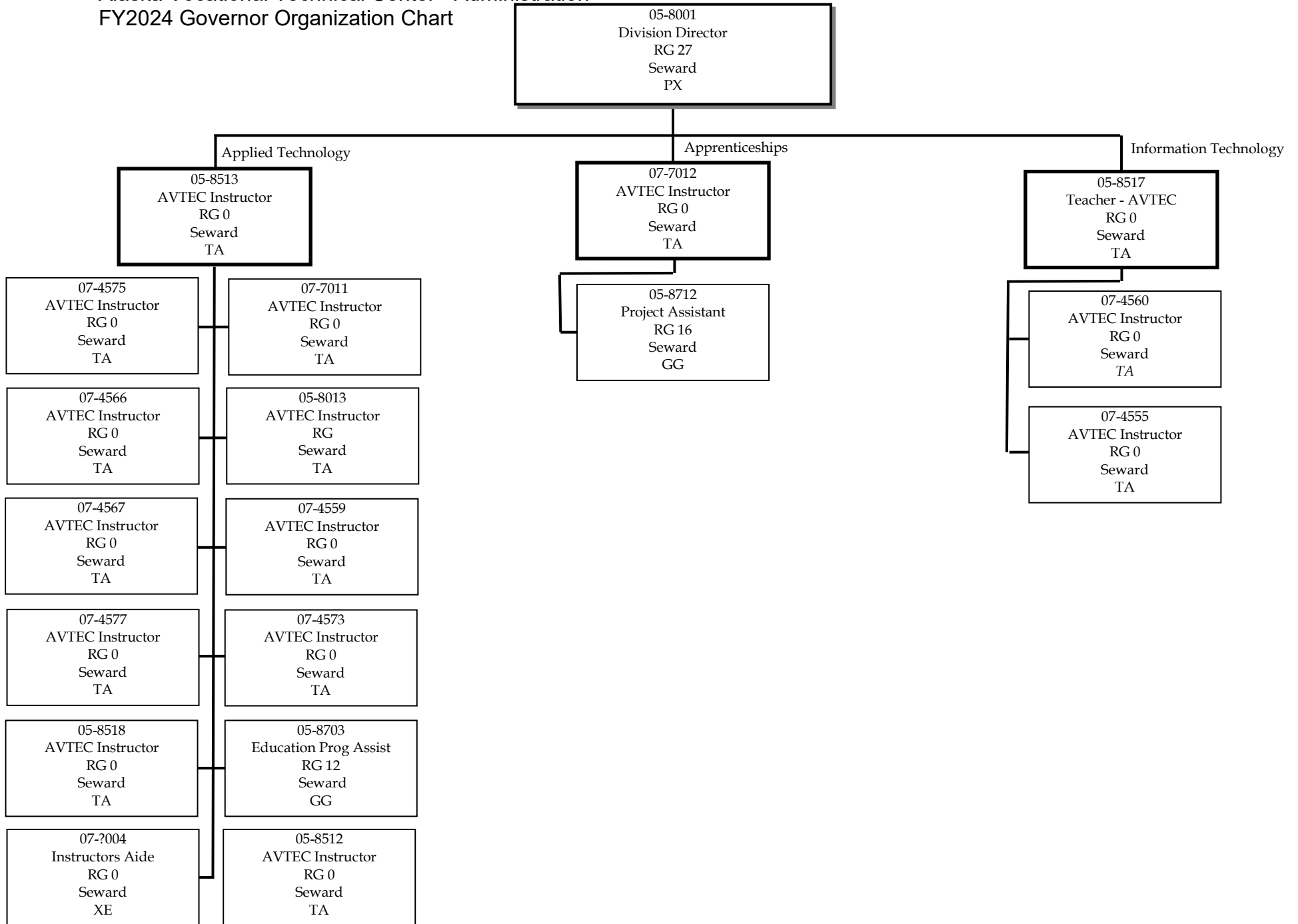


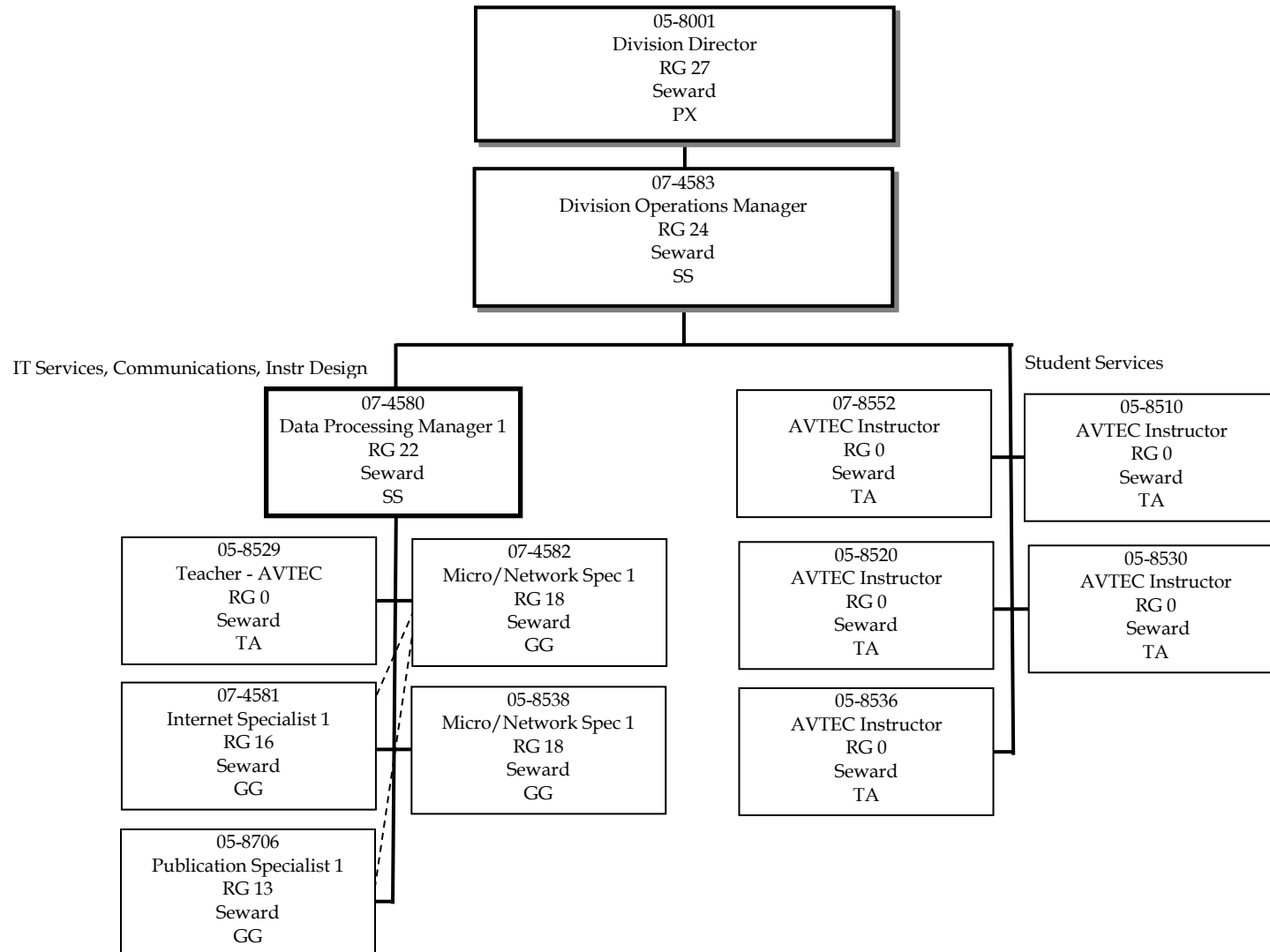
Position Count 78

Department of Labor and Workforce Development
 Alaska Vocational Technical Center - Administration
 FY2024 Governor Organization Chart

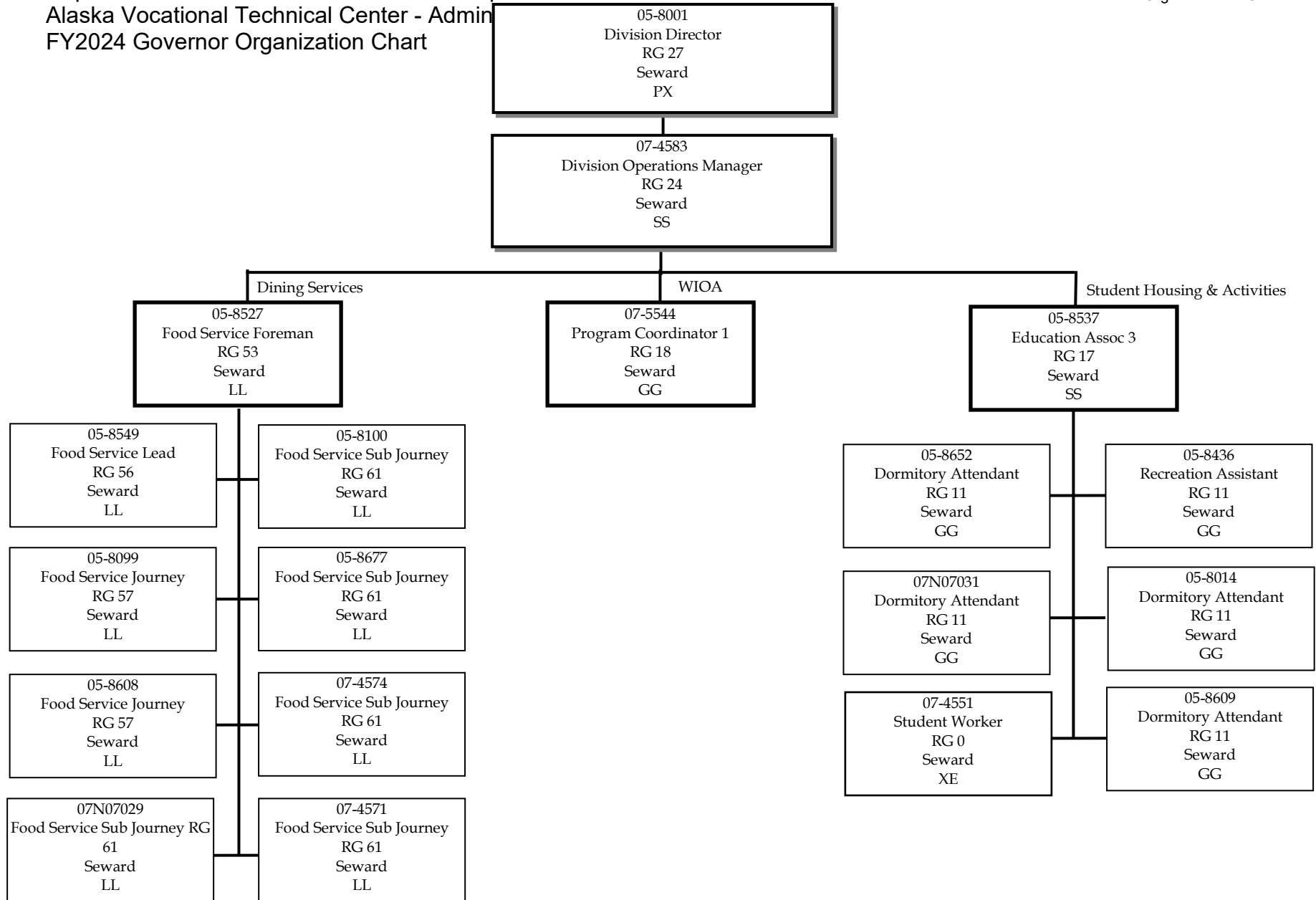


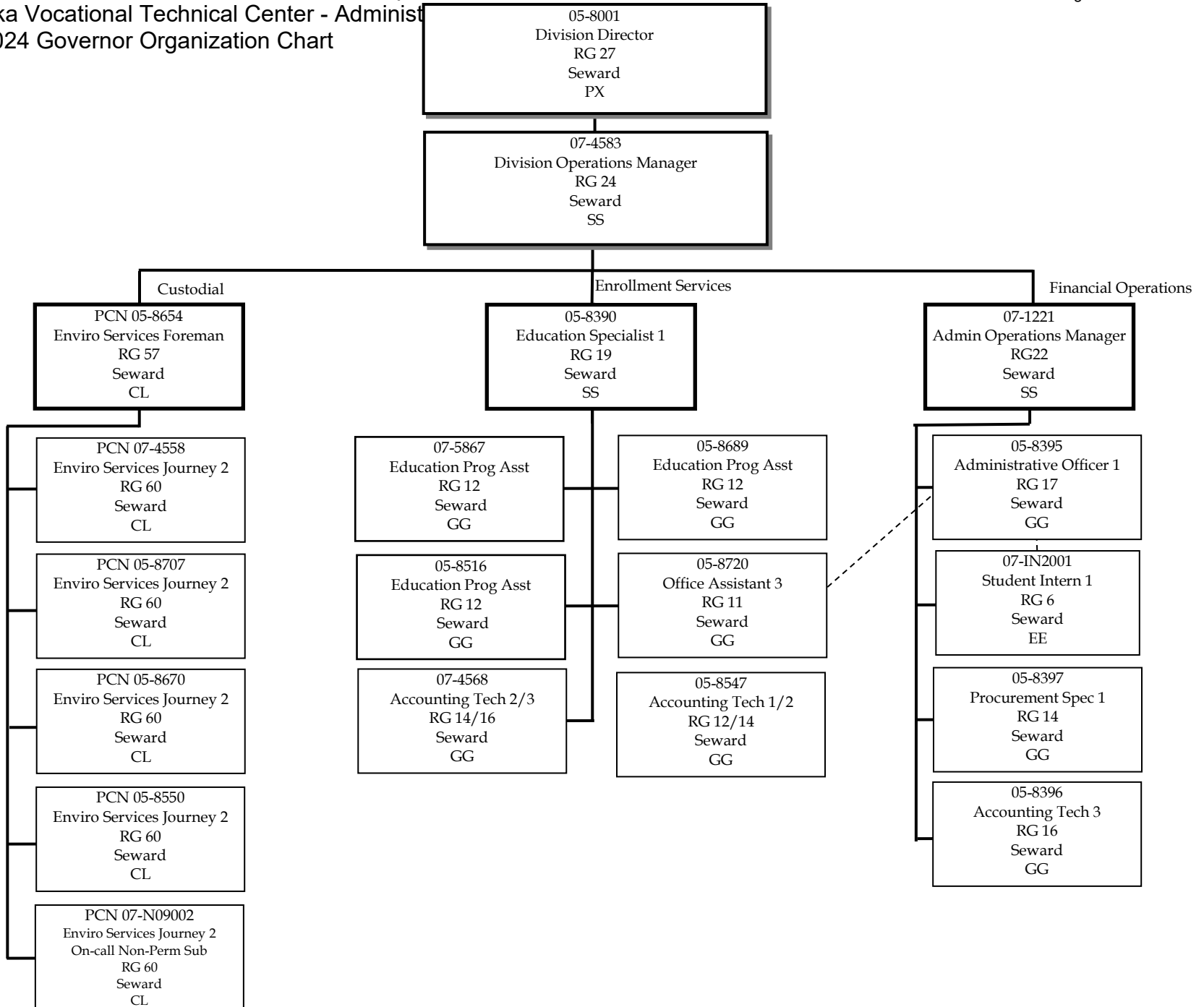
Department of Labor and Workforce Development
 Alaska Vocational Technical Center - Administration
 FY2024 Governor Organization Chart





Department of Labor and Workforce Development
 Alaska Vocational Technical Center - Administration
 FY2024 Governor Organization Chart





APPENDIX B1
CHART OF ACCOUNTS

APPENDIX B1 - INDEX

CHART OF ACCOUNTS

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IRIS Department Major Program, Program & Funding Profile Structure	- Appendix B1 - 3
IRIS Statewide Object of Expenditure Accounts Structures	- Appendix B1 - 4

Appendix B1-1
IRIS FY2022 Operating and Capital
Appropriations Structure

Report Name	ST0002 - Appropriation Structure
Report User	216490
Selected Report Date	9/9/2023
Selected Fiscal Years	2022
Selected Department Codes	All
Selected AR Class Codes by FY	All
Selected AR Codes by FY	All
Selected AR Department Codes	07
Selected AR Group Codes by FY	All
Selected AR Type Codes by FY	All

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification	Appropriation Active Flag
OPER	2022	071100030	Commissioner's Office GF	GGOV	B7CO	B7CA	Regular	Yes
OPER	2022	071100080	Commissioner's Office IA	GGOV	B7CO	B7CA	Regular	Yes
OPER	2022	07B7COCRD	Commissioner's Office CRD	GGOV	B7CO	B7CA	Regular	Yes
OPER	2022	071120030	Workforce Investment Board GF	GGOV	B7W2	B7CA	Regular	Yes
OPER	2022	071120050	Workforce Investment Board FED	GGOV	B7W2	B7CA	Regular	Yes
OPER	2022	071120066	Workforce Investment Board STEP	GGOV	B7W2	B7CA	Regular	Yes
OPER	2022	071120067	Workforce Investment Board TVEP	GGOV	B7W2	B7CA	Regular	Yes
OPER	2022	071120080	Workforce Investment Board IA	GGOV	B7W2	B7CA	Regular	Yes
OPER	2022	07B7W2ALL	Workforce Investment Board Allocation	DEVL	B7W2	B7CA	Regular	Yes
OPER	2022	07B7W2CRD	Workforce Investment Board FY17 CRD	GGOV	B7W2	B7CA	Regular	Yes
OPER	2022	071200030	AK Labor Relations Agency GF	GGOV	B7AL	B7CA	Regular	Yes
OPER	2022	07B7ALCRD	Alaska Labor Relations Agency CRD	GGOV	B7AL	B7CA	Regular	Yes
OPER	2022	071400030	Management Services GF	GGOV	B7MS	B7CA	Regular	Yes
OPER	2022	071400031	Management Services GF MATCH	GGOV	B7MS	B7CA	Regular	Yes
OPER	2022	071400050	Management Services FED	GGOV	B7MS	B7CA	Regular	Yes
OPER	2022	071400080	Management Services IA	GGOV	B7MS	B7CA	Regular	Yes
OPER	2022	07B7MSCRD	Management Services CRD	GGOV	B7MS	B7CA	Regular	Yes
OPER	2022	071600030	Leasing GF	GGOV	B7LE	B7CA	Regular	Yes
OPER	2022	071700030	Data Processing GF	GGOV	B7DP	B7CA	Regular	Yes
OPER	2022	071700050	Data Processing FED	GGOV	B7DP	B7CA	Regular	Yes
OPER	2022	071700080	Data Processing IA	GGOV	B7DP	B7CA	Regular	Yes
OPER	2022	07B7DPALL	Data Processing Allocation	GGOV	B7DP	B7CA	Regular	Yes
OPER	2022	07B7DPCRD	Data Processing CRD	GGOV	B7DP	B7CA	Regular	Yes
OPER	2022	071800030	Labor Market Information GF	DEVL	B7LM	B7CA	Regular	Yes
OPER	2022	071800041	Labor Market Information SDPR	DEVL	B7LM	B7CA	Regular	Yes
OPER	2022	071800050	Labor Market Information FED	DEVL	B7LM	B7CA	Regular	Yes
OPER	2022	071800060	Labor Market Information WSCAA	DEVL	B7LM	B7CA	Regular	Yes
OPER	2022	071800080	Labor Market Information IA	DEVL	B7LM	B7CA	Regular	Yes
OPER	2022	071800100	Labor Market Information MHTAAR	HHS	B7LM	B7CA	Regular	Yes

Appendix B1-1
IRIS FY2022 Operating and Capital
Appropriations Structure

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification	Appropriation Active Flag
OPER	2022	07B7LMALL	Labor Market Information Allocation	DEVL	B7LM	B7CA	Regular	Yes
OPER	2022	07B7LMCRD	Labor Market Information CRD	DEVL	B7LM	B7CA	Regular	Yes
OPER	2022	073100030	Workers' Compensation GF	HHS	B7WC	B7WC	Regular	Yes
OPER	2022	073100060	Workers' Compensation WSCAA	HHS	B7WC	B7WC	Regular	Yes
OPER	2022	073200060	Workers' Compensation Appeals Commission WSCAA	HHS	B7WA	B7WC	Regular	Yes
OPER	2022	073300061	Workers' Compensation Benefits Guaranty Fund WCBGF	HHS	B7WB	B7WC	Regular	Yes
OPER	2022	07B7WCCRD	Workers' Compensation CRD	HHS	B7WC	B7WC	Regular	Yes
OPER	2022	073400062	Second Injury Fund SIFRA	HHS	B7SF	B7WC	Regular	Yes
OPER	2022	073500063	Fishermen's Fund FF	HHS	B7FF	B7WC	Regular	Yes
OPER	2022	07B7FFCRD	Fishermen's Fund CRD	HHS	B7FF	B7WC	Regular	Yes
OPER	2022	074200030	Wage and Hour GF	PPRO	B7WH	B7LS	Regular	Yes
OPER	2022	074200040	Wage and Hour PR	PPRO	B7WH	B7LS	Regular	Yes
OPER	2022	074200080	Wage and Hour IA	PPRO	B7WH	B7LS	Regular	Yes
OPER	2022	074300040	Mechanical Inspection PR	PPRO	B7MI	B7LS	Regular	Yes
OPER	2022	074300064	Mechanical Inspection BSA	PPRO	B7MI	B7LS	Regular	Yes
OPER	2022	074300080	Mechanical Inspection IA	PPRO	B7MI	B7LS	Regular	Yes
OPER	2022	07B7MICRD	Mechanical Inspection CRD	PPRO	B7MI	B7LS	Regular	Yes
OPER	2022	074400030	Occupational Safety and Health GF	PPRO	B7OS	B7LS	Regular	Yes
OPER	2022	074400031	Occupational Safety and Health GF MATCH	PPRO	B7OS	B7LS	Regular	Yes
OPER	2022	074400040	Occupational Safety and Health PR	PPRO	B7OS	B7LS	Regular	Yes
OPER	2022	074400050	Occupational Safety and Health FED	PPRO	B7OS	B7LS	Regular	Yes
OPER	2022	074400060	Occupational Safety and Health WSCAA	PPRO	B7OS	B7LS	Regular	Yes
OPER	2022	074400080	Occupational Safety and Health IA	PPRO	B7OS	B7LS	Regular	Yes
OPER	2022	07B7OSCRD	Occupational Safety and Health CRD	PPRO	B7OS	B7LS	Regular	Yes
OPER	2022	074500041	Alaska Safety Advisory Council SDPR	PPRO	B7AS	B7LS	Regular	Yes
OPER	2022	07B7ASCRD	Alaska Safety Advisory Council CRD	PPRO	B7AS	B7LS	Regular	Yes
OPER	2022	075110050	Employment and Training Services Administration FED	DEVL	B7EA	B7ET	Regular	Yes
OPER	2022	075110080	Employment and Training Services Administration IA	DEVL	B7EA	B7ET	Regular	Yes
OPER	2022	07B7EAALL	Employment and Training Services Administration Allocation	DEVL	B7EA	B7ET	Regular	Yes
OPER	2022	07B7EACRD	Employ and Training Svcs Admin CRD	DEVL	B7EA	B7ET	Regular	Yes
OPER	2022	075300041	Workforce Services SDPR	DEVL	B7WS	B7ET	Regular	Yes
OPER	2022	075300050	Workforce Services FED	DEVL	B7WS	B7ET	Regular	Yes
OPER	2022	075300065	Workforce Services TBF	DEVL	B7WS	B7ET	Regular	Yes
OPER	2022	075300080	Workforce Services IA	DEVL	B7WS	B7ET	Regular	Yes
OPER	2022	07B7WHCRD	Wage and Hour Administration CRD	PPRO	B7WH	B7LS	Regular	Yes
OPER	2022	07B7WSALL	Workforce Services Allocation	DEVL	B7WS	B7ET	Regular	Yes
OPER	2022	07B7WSCRD	Workforce Services CRD	DEVL	B7WS	B7ET	Regular	Yes
OPER	2022	075500030	Workforce Development GF	DEVL	B7WD	B7ET	Regular	Yes
OPER	2022	075500031	Workforce Development GF MATCH	DEVL	B7WD	B7ET	Regular	Yes
OPER	2022	075500050	Workforce Development FED	DEVL	B7WD	B7ET	Regular	Yes

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IRIS FY2022 Operating and Capital
Appropriations Structure

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification	Appropriation Active Flag
OPER	2022	075500066	Workforce Development STEP	DEVL	B7WD	B7ET	Regular	Yes
OPER	2022	075500067	Workforce Development TVEP	DEVL	B7WD	B7ET	Regular	Yes
OPER	2022	075500080	Workforce Development IA	DEVL	B7WD	B7ET	Regular	Yes
OPER	2022	07B7WDALL	Workforce Development Allocation	DEVL	B7WD	B7ET	Regular	Yes
OPER	2022	07B7WDCRD	Workforce Development CRD	DEVL	B7WD	B7ET	Regular	Yes
OPER	2022	075700040	Unemployment Insurance PR	DEVL	B7U2	B7ET	Regular	Yes
OPER	2022	075700041	Unemployment Insurance SDPR	DEVL	B7U2	B7ET	Regular	Yes
OPER	2022	075700050	Unemployment Insurance FED	DEVL	B7U2	B7ET	Regular	Yes
OPER	2022	075700066	Unemployment Insurance STEP	DEVL	B7U2	B7ET	Regular	Yes
OPER	2022	075700067	Unemployment Insurance TVEP	DEVL	B7U2	B7ET	Regular	Yes
OPER	2022	075700080	Unemployment Insurance IA	DEVL	B7U2	B7ET	Regular	Yes
OPER	2022	07B7U2ALL	Unemployment Insurance Allocation	DEVL	B7U2	B7ET	Regular	Yes
OPER	2022	07B7U2CRD	Unemployment Insurance FY17 CRD	DEVL	B7U2	B7ET	Regular	Yes
OPER	2022	077100032	Vocational Rehabilitation Adm GFMH	DEVL	B7VR	B7VR	Regular	Yes
OPER	2022	077100050	Vocational Rehabilitation Administration FED	DEVL	B7VR	B7VR	Regular	Yes
OPER	2022	077100080	Vocational Rehabilitation Administration IA	DEVL	B7VR	B7VR	Regular	Yes
OPER	2022	07B7VRCRD	Vocational Rehabilitation Administration CRD	DEVL	B7VR	B7VR	Regular	Yes
OPER	2022	077200031	Client Services GF MATCH	DEVL	B7CS	B7VR	Regular	Yes
OPER	2022	077200050	Client Services FED	DEVL	B7CS	B7VR	Regular	Yes
OPER	2022	077200051	Client Services COVID FED	DEVL	B7CS	B7VR	Regular	Yes
OPER	2022	077200068	Client Services VRSBERF	DEVL	B7CS	B7VR	Regular	Yes
OPER	2022	077200069	Client Services RSRLF	DEVL	B7CS	B7VR	Regular	Yes
OPER	2022	077200080	Client Services IA	DEVL	B7CS	B7VR	Regular	Yes
OPER	2022	07B7CSCRD	Client Services CRD	DEVL	B7CS	B7VR	Regular	Yes
OPER	2022	077400050	Disability Determination FED	HHS	B7DD	B7VR	Regular	Yes
OPER	2022	077400080	Disability Determination IA	HHS	B7DD	B7VR	Regular	Yes
OPER	2022	07B7DDALL	Disability Determination Allocation	HHS	B7DD	B7VR	Regular	Yes
OPER	2022	07B7DDCRD	Disability Determination CRD	HHS	B7DD	B7VR	Regular	Yes
OPER	2022	077500030	Special Projects GF	HHS	B7SP	B7VR	Regular	Yes
OPER	2022	077500031	Special Projects MATCH	HHS	B7SP	B7VR	Regular	Yes
OPER	2022	077500050	Special Projects FED	HHS	B7SP	B7VR	Regular	Yes
OPER	2022	077500080	Special Projects IA	HHS	B7SP	B7VR	Regular	Yes
OPER	2022	077500100	Special Projects MHTAAR	HHS	B7SP	B7VR	Regular	Yes
OPER	2022	078100030	Alaska Vocational Technical Center GF	EDUC	B7AV	B7AV	Regular	Yes
OPER	2022	078100032	Alaska Voc Tech Center Suppl COVID AHCCR	EDUC	B7AV	B7AV	Regular	Yes
OPER	2022	078100040	Alaska Vocational Technical Center PR	EDUC	B7AV	B7AV	Regular	Yes
OPER	2022	078100041	Alaska Vocational Technical Center SDPR	EDUC	B7AV	B7AV	Regular	Yes
OPER	2022	078100050	Alaska Vocational Technical Center FED	EDUC	B7AV	B7AV	Regular	Yes
OPER	2022	078100051	Alaska Vocational Technical Center COVID FED	DEVL	B7AV	B7AV	Regular	Yes
OPER	2022	078100067	Alaska Vocational Technical Center TVEP	EDUC	B7AV	B7AV	Regular	Yes

Appendix B1-1
IRIS FY2022 Operating and Capital
Appropriations Structure

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification	Appropriation Active Flag
OPER	2022	078100080	Alaska Vocational Technical Center IA	EDUC	B7AV	B7AV	Regular	Yes
OPER	2022	078101080	Alaska Health Care Academy Project Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental	Yes
OPER	2022	078102080	Carl Perkins Postsecondary Planning Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental	Yes
OPER	2022	07B7AVCRD	Alaska Vocational Technical Center CRD	EDUC	B7AV	B7AV	Regular	Yes
OPER	2022	078200080	AVTEC Facilities Maintenance IA	EDUC	B7AF	B7AV	Regular	Yes
OPER	2022	078200090	AVTEC Facilities Maintenance CIP IA	EDUC	B7AF	B7AV	Regular	Yes
CPTL	2022	070170130	AVTEC Deferred Maint,Renewal,Repair & Equip SUP17 Sec5 GF	EDUC	B17E	B17E	Continuing	Yes
CPTL	2022	070170230	AVTEC Deferred Maint, Rnwl, Reoair and Equip SUP17 Sec17 GF	EDUC	B17F	B17F	Supplemental	Yes
CPTL	2022	070220130	AVTEC Upgrades Deferred Maintenance ORIG22 CIP GF	EDUC	B22A	B22A	Continuing	Yes
CPTL	2022	075719150	Disaster Unemployment Assistance FED	DEVL	B19B	B19B	Multi-Year	Yes
CPTL	2022	077221130	DVR Facility Development and Equipment Replacement GF	DEVL	B21A	B21A	Continuing	Yes
CPTL	2022	077221168	DVR Facility Development and Equipment Replacement VRSBERF	DEVL	B21A	B21A	Continuing	Yes
CPTL	2022	078122251	AVTEC COVID ARPA CHEER FED	DEVL	B22A	B22A	Multi-Year	Yes
CPTL	2022	07RS01821	AVTEC Statewide Deferred Maintenance CIP IA	EDUC	B18A	BUBC	Supplemental	Yes
CPTL	2022	07RS01822	AVTEC Statewide Deferred Maintenance ORIG19 CIP IA	EDUC	B19A	BUBC	Supplemental	Yes
CPTL	2022	07RS01823	AVTEC Statewide Deferred Maintenance ORIG20 CIP IA	GGOV	B20A	BUBC	Supplemental	Yes
CPTL	2022	07RS01824	AVTEC Statewide Deferred Maintenance ORIG22 CIP IA	GGOV	B22B	BUBC	Supplemental	Yes
CPTL	2022	07RS27756	Workers Compensation Net Upgrade CIP IA	HHS	B756	BUBC	Supplemental	Yes
FUND	2022	07ADV1004	FOA Grant Advance Account GF	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07BPC1004	FOA UI Benefit Payment Control Credit Card	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1004	FOA Dept of Labor	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1031	FOA Second Injury Fund SIF	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1032	FOA Fishermens Fund FF	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1049	FOA Training and Building T&B	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1054	FOA State and Training Employment Program STEP	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1117	FOA Randolph Sheppard Small Business Fund BEP Sheppard	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1151	FOA Technical Voctional Eduction Program TVEP	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1157	FOA Worker Safety and Compensation Account WSCAA	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1172	FOA Building Safety Account BSA	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1203	FOA Workers Compensation Benefits Guaranty WCBGF	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND1237	FOA Small Business Enterprise Fund BEP Chance	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND3284	FOA Unemployment Compensation Fund UCF	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND3285	FOA AVTEC - MEHS Fund	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FND3287	FOA Wage & Hour Trust	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07FRD1004	FOA UI Fraud Revenue Collection GF Share	GGOV	ZFND	ZFND	Regular	Yes
FUND	2022	07OSH1004	FOA OSH Revenue Collection GF	GGOV	ZFND	ZFND	Regular	Yes

Appendix B1-2
IRIS FY2024 Operating and Capital
Appropriations Structure

Report Name	ST0002 - Appropriation Structure
Report User	216490
Selected Report Date	9/9/2023
Selected Fiscal Years	2024
Selected Department Codes	07
Selected AR Class Codes by FY	All
Selected AR Codes by FY	All
Selected AR Department Codes	All
Selected AR Group Codes by FY	All
Selected AR Type Codes by FY	All

AR Class Code	Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	2024	B10001004	Commissioner's Office GF	GGOV	B100	B7CA	Regular
OPER	2024	B10001007	Commissioner's Office IA	GGOV	B100	B7CA	Regular
OPER	2024	B1000PCRD	Commissioner's Office CRD	GGOV	B100	B7CA	Regular
OPER	2024	B11001002	Workforce Investment Board FED	GGOV	B110	B7CA	Regular
OPER	2024	B11001004	Workforce Investment Board GF	GGOV	B110	B7CA	Regular
OPER	2024	B11001007	Workforce Investment Board IA	GGOV	B110	B7CA	Regular
OPER	2024	B11001054	Workforce Investment Board STEP	GGOV	B110	B7CA	Regular
OPER	2024	B11001151	Workforce Investment Board TVEP	GGOV	B110	B7CA	Regular
OPER	2024	B11001ALL	Workforce Investment Board Allocation	DEVL	B110	B7CA	Regular
OPER	2024	B1100PCRD	Workforce Investment Board CRD	GGOV	B110	B7CA	Regular
OPER	2024	B12001004	AK Labor Relations Agency GF	GGOV	B120	B7CA	Regular
OPER	2024	B1200PCRD	Alaska Labor Relations Agency CRD	GGOV	B120	B7CA	Regular
OPER	2024	B14001002	Management Services FED	GGOV	B140	B7CA	Regular
OPER	2024	B14001003	Management Services GF MATCH	GGOV	B140	B7CA	Regular
OPER	2024	B14001004	Management Services GF	GGOV	B140	B7CA	Regular
OPER	2024	B14001007	Management Services IA	GGOV	B140	B7CA	Regular
OPER	2024	B1400PCRD	Management Services CRD	GGOV	B140	B7CA	Regular
OPER	2024	B16001004	Leasing GF	GGOV	B160	B7CA	Regular
OPER	2024	B18001002	Labor Market Information FED	DEVL	B180	B7CA	Regular
OPER	2024	B18001004	Labor Market Information GF	DEVL	B180	B7CA	Regular
OPER	2024	B18001007	Labor Market Information IA	DEVL	B180	B7CA	Regular
OPER	2024	B18001092	Labor Market Information MHTAAR	HHS	B180	B7CA	Regular
OPER	2024	B18001108	Labor Market Information SDPR	DEVL	B180	B7CA	Regular
OPER	2024	B18001157	Labor Market Information WSCAA	DEVL	B180	B7CA	Regular
OPER	2024	B18001ALL	Labor Market Information Allocation	DEVL	B180	B7CA	Regular
OPER	2024	B1800PCRD	Labor Market Information CRD	DEVL	B180	B7CA	Regular
OPER	2024	B31001004	Workers Compensation GF	HHS	B310	B7WC	Regular
OPER	2024	B31001157	Workers' Compensation WSCAA	HHS	B310	B7WC	Regular
OPER	2024	B3100PCRD	Workers' Compensation CRD	HHS	B310	B7WC	Regular
OPER	2024	B32001004	Workers Compensation Appeals Commission GF	HHS	B320	B7WC	Regular
OPER	2024	B32001157	Workers' Compensation Appeals Commission WSCAA	HHS	B320	B7WC	Regular
OPER	2024	B33001203	Workers' Compensation Benefits Guaranty Fund WCBGF	HHS	B330	B7WC	Regular
OPER	2024	B34001031	Second Injury Fund SIFRA	HHS	B340	B7WC	Regular
OPER	2024	B35001032	Fishermen's Fund FF	HHS	B350	B7WC	Regular
OPER	2024	B3500PCRD	Fishermen's Fund CRD	HHS	B350	B7WC	Regular
OPER	2024	B42001004	Wage and Hour GF	PPRO	B420	B7LS	Regular
OPER	2024	B42001005	Wage and Hour PR	PPRO	B420	B7LS	Regular
OPER	2024	B42001007	Wage and Hour IA	PPRO	B420	B7LS	Regular

Appendix B1-2
IRIS FY2024 Operating and Capital
Appropriations Structure

AR Class Code	Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	2024	B4200PCRD	Wage and Hour Administration CRD	PPRO	B420	B7LS	Regular
OPER	2024	B43001004	Mechanical Inspection GF	PPRO	B430	B7LS	Regular
OPER	2024	B43001005	Mechanical Inspection PR	PPRO	B430	B7LS	Regular
OPER	2024	B43001007	Mechanical Inspection IA	PPRO	B430	B7LS	Regular
OPER	2024	B43001172	Mechanical Inspection Building Safety Account	PPRO	B430	B7LS	Regular
OPER	2024	B4300PCRD	Mechanical Inspection CRD	PPRO	B430	B7LS	Regular
OPER	2024	B44001002	Occupational Safety and Health FED	PPRO	B440	B7LS	Regular
OPER	2024	B44001003	Occupational Safety and Health GF MATCH	PPRO	B440	B7LS	Regular
OPER	2024	B44001007	Occupational Safety and Health IA	PPRO	B440	B7LS	Regular
OPER	2024	B44001157	Occupational Safety and Health WSCAA	PPRO	B440	B7LS	Regular
OPER	2024	B4400PCRD	Occupational Safety and Health CRD	PPRO	B440	B7LS	Regular
OPER	2024	B45001108	Alaska Safety Advisory Council SDPR	PPRO	B450	B7LS	Regular
OPER	2024	B4500PCRD	Alaska Safety Advisory Council CRD	PPRO	B450	B7LS	Regular
OPER	2024	B51001002	Employment and Training Services Administration FED	DEVL	B510	B7ET	Regular
OPER	2024	B51001004	Employment and Training Administration	DEVL	B510	B7ET	Regular
OPER	2024	B51001007	Employment and Training Services Administration IA	DEVL	B510	B7ET	Regular
OPER	2024	B51001ALL	Employment and Training Services Administration Allocation	DEVL	B510	B7ET	Regular
OPER	2024	B5100PCRD	Employ and Training Svcs Admin CRD	DEVL	B510	B7ET	Regular
OPER	2024	B53001002	Workforce Services FED	DEVL	B530	B7ET	Regular
OPER	2024	B53001003	Workforce Services GF MATCH	DEVL	B530	B7ET	Regular
OPER	2024	B53001007	Workforce Services IA	DEVL	B530	B7ET	Regular
OPER	2024	B53001049	Workforce Services TBF	DEVL	B530	B7ET	Regular
OPER	2024	B53001054	Workforce Services STEP	DEVL	B530	B7ET	Regular
OPER	2024	B53001108	Workforce Services SDPR	DEVL	B530	B7ET	Regular
OPER	2024	B53001151	Workforce Services TVEP	DEVL	B530	B7ET	Regular
OPER	2024	B53001ALL	Workforce Services Allocation	DEVL	B530	B7ET	Regular
OPER	2024	B5300PCRD	Workforce Services CRD	DEVL	B530	B7ET	Regular
OPER	2024	B57001002	Unemployment Insurance FED	DEVL	B570	B7ET	Regular
OPER	2024	B57001005	Unemployment Insurance PR	DEVL	B570	B7ET	Regular
OPER	2024	B57001007	Unemployment Insurance IA	DEVL	B570	B7ET	Regular
OPER	2024	B57001054	Unemployment Insurance STEP	DEVL	B570	B7ET	Regular
OPER	2024	B57001108	Unemployment Insurance SDPR	DEVL	B570	B7ET	Regular
OPER	2024	B57001151	Unemployment Insurance TVEP	DEVL	B570	B7ET	Regular
OPER	2024	B57001ALL	Unemployment Insurance Allocation	DEVL	B570	B7ET	Regular
OPER	2024	B5700PCRD	Unemployment Insurance CRD	DEVL	B570	B7ET	Regular
OPER	2024	B71001002	Vocational Rehabilitation Administration FED	DEVL	B710	B7VR	Regular
OPER	2024	B71001007	Vocational Rehabilitation Administration IA	DEVL	B710	B7VR	Regular
OPER	2024	B7100PCRD	Vocational Rehabilitation Administration CRD	DEVL	B710	B7VR	Regular
OPER	2024	B72001002	Client Services FED	DEVL	B720	B7VR	Regular
OPER	2024	B72001003	Client Services GF MATCH	DEVL	B720	B7VR	Regular
OPER	2024	B72001004	Client Services GF	DEVL	B720	B7VR	Regular
OPER	2024	B72001117	Client Services BEP Randolph Sheppard	DEVL	B720	B7VR	Regular
OPER	2024	B72001237	Client Services BEP Chance	DEVL	B720	B7VR	Regular
OPER	2024	B7200PCRD	Client Services CRD	DEVL	B720	B7VR	Regular
OPER	2024	B74001002	Disability Determination FED	HHS	B740	B7VR	Regular

Appendix B1-2
IRIS FY2024 Operating and Capital
Appropriations Structure

AR Class Code	Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	2024	B74001007	Disability Determination IA	HHS	B740	B7VR	Regular
OPER	2024	B74001ALL	Disability Determination Allocation	HHS	B740	B7VR	Regular
OPER	2024	B7400PCRD	Disability Determination CRD	HHS	B740	B7VR	Regular
OPER	2024	B75001002	Special Projects FED	HHS	B750	B7VR	Regular
OPER	2024	B75001003	Special Projects GF Match	HHS	B750	B7VR	Regular
OPER	2024	B75001004	Special Projects GF	HHS	B750	B7VR	Regular
OPER	2024	B75001007	Special Projects IA	HHS	B750	B7VR	Regular
OPER	2024	B75001054	Special Projects STEP	HHS	B750	B7VR	Regular
OPER	2024	B81001002	Alaska Vocational Technical Center FED	EDUC	B810	B7AV	Regular
OPER	2024	B81001004	Alaska Vocational Technical Center GF	EDUC	B810	B7AV	Regular
OPER	2024	B81001005	Alaska Vocational Technical Center PR	EDUC	B810	B7AV	Regular
OPER	2024	B81001007	Alaska Vocational Technical Center IA	EDUC	B810	B7AV	Regular
OPER	2024	B81001108	Alaska Vocational Technical Center SDPR	EDUC	B810	B7AV	Regular
OPER	2024	B81001151	Alaska Vocational Technical Center TVEP	EDUC	B810	B7AV	Regular
OPER	2024	B8100PCRD	Alaska Vocational Technical Center CRD	EDUC	B810	B7AV	Regular
OPER	2024	B82001007	AVTEC Facilities Maintenance IA	EDUC	B820	B7AV	Regular
OPER	2024	B82001061	AVTEC Facilities Maintenance CIP IA	EDUC	B820	B7AV	Regular
CPTL	2024	077221130	DVR Facility Development and Equipment Replacement GF	DEVL	B21A	B21A	Continuing
CPTL	2024	077221168	DVR Facility Development and Equipment Replacement VRSBERF	DEVL	B21A	B21A	Continuing
CPTL	2024	078122251	AVTEC COVID ARPA CHEER FED	DEVL	B22A	B22A	Multi-Year
CPTL	2024	071123430	WIB Construction Academies GF	GGOV	B23D	B23B	Multi-Year
CPTL	2024	075323230	Workforce Training and Employment Program GF	DEVL	B23B	B23B	Multi-Year
CPTL	2024	075323530	Self Selected Training for Individuals GF	DEVL	B23E	B23B	Multi-Year
CPTL	2024	B72121004	Business Enterprise Program Child Care Facility GF	DEVL	B721	B24A	Continuing
CPTL	2024	B72221004	Business Enterprise Program Child Care Facility Dev & Equipment Replacement GF	DEVL	B722	B24B	Continuing
CPTL	2024	07RS01822	AVTEC Statewide Deferred Maintenance ORIG19 CIP IA	EDUC	B19A	BUBC	Supplemental
CPTL	2024	07RS01823	AVTEC Statewide Deferred Maintenance ORIG20 CIP IA	GGOV	B20A	BUBC	Supplemental
CPTL	2024	07RS01824	AVTEC Statewide Deferred Maintenance ORIG22 CIP IA	GGOV	B22B	BUBC	Supplemental
CPTL	2024	07RS01825	AVTEC Statewide Deferred Maintenance ORIG23 CIP IA	GGOV	B23F	BUBC	Supplemental
FUND	2024	07ADV1004	FOA Grant Advance Account GF	GGOV	ZFND	ZFND	Regular
FUND	2024	07BPC1004	FOA UI Benefit Payment Control Credit Card	GGOV	ZFND	ZFND	Regular
FUND	2024	07DVR1004	FOA DVR GF	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1004	FOA Dept of Labor	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1031	FOA Second Injury Fund SIF	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1032	FOA Fishermens Fund FF	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1049	FOA Training and Building T&B	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1054	FOA State and Training Employment Program STEP	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1117	FOA Handicapped Sheppard Small Business Fund BEP Sheppard	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1151	FOA Technical Vocational Education Program TVEP	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1157	FOA Worker Safety and Compensation Account WSCAA	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1172	FOA Building Safety Account BSA	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1203	FOA Workers Compensation Benefits Guaranty WCBGF	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND1237	FOA Small Business Enterprise Fund BEP Chance	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND3284	FOA Unemployment Compensation Fund UCF	GGOV	ZFND	ZFND	Regular
FUND	2024	07FND3285	FOA AVTEC - MEHS Fund	GGOV	ZFND	ZFND	Regular

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IRIS FY2024 Operating and Capital
Appropriations Structure

AR Class Code	Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
FUND	2024	07FND3287	FOA Wage & Hour Trust	GGOV	ZFND	ZFND	Regular
FUND	2024	07FRD1004	FOA UI Fraud Revenue Collection GF Share	GGOV	ZFND	ZFND	Regular
FUND	2024	07OSH1004	FOA OSH Revenue Collection GF	GGOV	ZFND	ZFND	Regular

Appendix B1-3
IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Report Name	ST0016 - Major Program with Program and Funding Profile Structure
Report User	216490
Selected Report Date	45180.00
Selected Major Program Codes	All
Selected Department Codes	07

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
21D001	21D Consultation Agreements CFDA 17.504	Yes	21D - GFMD 100% State Funds	OS1003	10	1	100.00	Front End Split (	B44001003
21D001	21D Consultation Agreements CFDA 17.504	Yes	Administration 21D	21DFGM	10	1	90.00	Front End Split (	B44001002
21D001	21D Consultation Agreements CFDA 17.504	Yes	Administration 21D	21DFGM	10	2	10.00	Front End Split (	B44001003
21D001	21D Consultation Agreements CFDA 17.504	Yes	Administration 21D	21DFGM	20	1	0.00	Front End Split (	B44001002
21D001	21D Consultation Agreements CFDA 17.504	Yes	Administration 21D	21DFGM	20	2	0.00	Front End Split (	B44001157
21D001	21D Consultation Agreements CFDA 17.504	Yes	21D-GFMD 100% State Funds	OS1003	10	1	100.00	Front End Split (	B44001003
21D001	21D Consultation Agreements CFDA 17.504	Yes	Program 21D	21DFGM	10	1	90.00	Front End Split (	B44001002
21D001	21D Consultation Agreements CFDA 17.504	Yes	Program 21D	21DFGM	10	2	10.00	Front End Split (	B44001003
21D001	21D Consultation Agreements CFDA 17.504	Yes	Program 21D	21DFGM	20	1	0.00	Front End Split (	B44001002
21D001	21D Consultation Agreements CFDA 17.504	Yes	Program 21D	21DFGM	20	2	0.00	Front End Split (	B44001157
21D001	21D Consultation Agreements CFDA 17.504	Yes	Travel 21D	OS1002	10	1	100.00	Front End Split (	B44001002
21D001	21D Consultation Agreements CFDA 17.504	Yes	MS Indirect for 21D Federal	ICRMDW	10	1	100.00	Front End Split (	B14001002
21D001	21D Consultation Agreements CFDA 17.504	Yes	MS Indirect for 21D GF Match	ICRGFM	10	1	100.00	Front End Split (	B44001003
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	GFM Admin State Direct	OS1003	10	1	100.00	Front End Split (	B44001003
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	Administration 23G	23GFGM	10	1	50.00	Front End Split (	B44001002
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	Administration 23G	23GFGM	10	2	50.00	Front End Split (	B44001003
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	Administration 23G	23GFGM	20	1	50.00	Front End Split (	B44001002
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	Administration 23G	23GFGM	20	2	50.00	Front End Split (	B44001157
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	GFM State Program Direct	OS1003	10	1	100.00	Front End Split (	B44001003
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	Program 23G	23GFGM	10	1	50.00	Front End Split (	B44001002
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	Program 23G	23GFGM	10	2	50.00	Front End Split (	B44001003
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	Program 23G	23GFGM	20	1	50.00	Front End Split (	B44001002
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	Program 23G	23GFGM	20	2	50.00	Front End Split (	B44001157
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	MS Indirect for 23G Federal	ICRMDW	10	1	100.00	Front End Split (	B14001002
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	GFM State Program Direct	ICRGFM	10	1	100.00	Front End Split (	B44001003

Appendix B1-3
IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
23G001	Occupational Safety and Health_State Program CFDA 17.503	Yes	MS Indirect for 23G GF Match	ICRGFM	10	1	100.00	Front End Split (	B44001003
ABE000	Adult Education - Basic Grants to States (ABE) CFDA 84.002	Yes	Adult Basic Education-English Literacy & Civics	WS1002	10	1	100.00	Front End Split (	B53001002
ABE000	Adult Education - Basic Grants to States (ABE) CFDA 84.002	Yes	ABE GF Match	WS1003	10	1	100.00	Front End Split (	B53001003
ABE000	Adult Education - Basic Grants to States (ABE) CFDA 84.002	Yes	Adult Basic Education-Basic Grant to State	WS1002	10	1	100.00	Front End Split (	B53001002
ABE000	Adult Education - Basic Grants to States (ABE) CFDA 84.002	Yes	ETS Ind ABE English Literacy & Civics	ICRETA	10	1	100.00	Front End Split (	B51001002
ABE000	Adult Education - Basic Grants to States (ABE) CFDA 84.002	Yes	ETS Ind for Adult Basic Support	ICRETA	10	1	100.00	Front End Split (	B51001002
ABE000	Adult Education - Basic Grants to States (ABE) CFDA 84.002	Yes	ETS Ind for Adult Basic Support	ICRETA	10	1	100.00	Front End Split (	B51001002
ABE000	Adult Education - Basic Grants to States (ABE) CFDA 84.002	Yes	MS Ind ABE English Literacy & Civics	ICRMDW	10	1	100.00	Front End Split (	B14001002
ABE000	Adult Education - Basic Grants to States (ABE) CFDA 84.002	Yes	ETS Ind for Adult Basic Support	ICRMDW	10	1	100.00	Front End Split (	B14001002
ABE000	Adult Education - Basic Grants to States (ABE) CFDA 84.002	Yes	ABE Federal Indirect	ICRMDW	10	1	100.00	Front End Split (	B14001002
ACA000	AK Construction Academy	Yes	Alaska Construction Academy WIB	WI1004	10	1	100.00	Front End Split (	B11001004
APPEEI	State Apprenticeship Expansion Equity and Innovation	Yes	State Apprenticeship, Expansion Equity & Innovation WS	WS1002	10	1	100.00	Front End Split (	B53001002
APPEEI	State Apprenticeship Expansion Equity and Innovation	Yes	State Apprenticeship, Expansion Equity & Supportive Services	WS1002	10	1	100.00	Front End Split (	B53001002
APPEEI	State Apprenticeship Expansion Equity and Innovation	Yes	State Apprenticeship Expansion, Equity & Innovation WIB	WI1002	10	1	100.00	Front End Split (	B11001002
APPEEI	State Apprenticeship Expansion Equity and Innovation	Yes	ETS Indirect for SAEI WS	ICRETA	10	1	100.00	Front End Split (	B51001002
APPEEI	State Apprenticeship Expansion Equity and Innovation	Yes	MS Indirect for SAEI WS	ICRMDW	10	1	100.00	Front End Split (	B14001002
APPEEI	State Apprenticeship Expansion Equity and Innovation	Yes	MS Indirect for SAEI WIB	ICRMDW	10	1	100.00	Front End Split (	B14001002
APSAEF	State Apprenticeship Expansion Formula CFDA 17.285	Yes	State Apprenticeship Expansion Formula Award WS	WS1002	10	1	100.00	Front End Split (	B53001002
APSAEF	State Apprenticeship Expansion Formula CFDA 17.285	Yes	State Apprenticeship Expansion Formula Award WIB	WI1002	10	1	100.00	Front End Split (	B11001002
APSAEF	State Apprenticeship Expansion Formula CFDA 17.285	Yes	ETS Indirect SAE Formula Award WS	ICRETA	10	1	100.00	Front End Split (	B51001002
APSAEF	State Apprenticeship Expansion Formula CFDA 17.285	Yes	MS Indirect SAE Formula Award WIB	ICRMDW	10	1	100.00	Front End Split (	B14001002
APSAEF	State Apprenticeship Expansion Formula CFDA 17.285	Yes	MS Indirect SAE Formula Award WS	ICRMDW	10	1	100.00	Front End Split (	B14001002
ASTECH	ACL Assistive Technology CFDA 93.464	Yes	Assistive Technology	SP1002	10	1	100.00	Front End Split (	B75001002
ASTECH	ACL Assistive Technology CFDA 93.464	Yes	MS Indirect Assistive Tech Leadership	ICRMDW	10	1	100.00	Front End Split (	B14001002
ASTECH	ACL Assistive Technology CFDA 93.464	Yes	MS Indirect Assistive Tech State Level	ICRMDW	10	1	100.00	Front End Split (	B14001002
ASTECH	ACL Assistive Technology CFDA 93.464	Yes	VR Indirect Assistive Tech Leadership	ICRVRA	10	1	100.00	Front End Split (	B71001002
ASTECH	ACL Assistive Technology CFDA 93.464	Yes	VR Indirect Assistive Tech State Level	ICRVRA	10	1	100.00	Front End Split (	B71001002
ASTEPH	Assistive Technology Public Health CFDA 93.464	Yes	Assisted Technology Expanding the Public Health Workforce	SP1002	10	1	100.00	Front End Split (	B75001002

Appendix B1-3
IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
B11GAD	WS-AWIB Grants Administration	Yes	WS-AWIB Grants Administration	WI1007	10	1	100.00	Front End Split	B11001007
B11GFY	DETS-AWIB Multi-year GF Funding	Yes	DETS-AWIB Multi-year GF Funding	WI1007	10	1	100.00	Front End Split	B11001007
B11GSC	DVR-AWIB GRANTS ADMIN SUPPORT	Yes	DVR-AWIB Grants Administration Support	WI1007	10	1	100.00	Front End Split	B11001007
B14ICP	Indirect Revenue Transfer / MS-CO, LMI, AVTEC	Yes	ICP MS - Commissioner's Office	CO1007	10	1	100.00	Front End Split	B10001007
B14ICP	Indirect Revenue Transfer / MS-CO, LMI, AVTEC	Yes	ICP MS - Labor Market Information	LM1007	10	1	100.00	Front End Split	B18001007
B14ICP	Indirect Revenue Transfer / MS-CO, LMI, AVTEC	Yes	ICP MS - AVTEC	AV1007	10	1	100.00	Front End Split	B81001007
B18DEM	DOH-LMI POPULATION ESTIMATED DEMOG	Yes	DOH-LMI POPULATION ESTIMATED DEMOG	LM1007	09	1	100.00	Front End Split	B18001007
B18ODM	AK Occupational Information Database	Yes	AK Occupational Information Database	LM1007	09	1	100.00	Front End Split	B18001007
B18SAE	FY23 AWIB-LMI State Apprenticeship Expansion, Equity, & Inno	Yes	State Apprenticeship Expansion, Equity, and Innovation	LM1007	10	1	100.00	Front End Split	B18001007
B18SCO	UAA-LMI Collaborative Research Sufficient Compensation for R	Yes	UAA-LMI Collaborative Research Sufficient Compensation for R	LM1007	10	1	100.00	Front End Split	B18001007
B18WAS	Annual Support WIA and STEP Analysis ODB	Yes	Annual Support WIA and STEP Analysis (ODB)	LM1007	10	1	100.00	Front End Split	B18001007
B51CER	Certified Payroll Internet	Yes	Certified Payroll Internet	EA1007	10	1	100.00	Front End Split	B51001007
B51DPO	DP Operations Management and Network Services	Yes	DP Operations Management and Network Services	EA1007	10	1	100.00	Front End Split	B51001007
B51FHF	WC-EA Fishermen's Fund Maintenance	Yes	WC-EA Fishermen's Fund Maintenance	EA1007	10	1	100.00	Front End Split	B51001007
B51FIT	IT Support for Certificate of Fitness	Yes	IT Support for Certificate of Fitness	EA1007	10	1	100.00	Front End Split	B51001007
B51OBM	Occupational Database Program Maintenance & Enhancements	Yes	Occupational Database Program Maintenance & Enhancements	EA1007	10	1	100.00	Front End Split	B51001007
B51PCN	Direct Data Processing PCN 05-2099	Yes	Direct Data Processing PCN 05-2099	EA1007	10	1	100.00	Front End Split	B51001007
B51PCS	DOA-DETS ADMIN PURECONNECT SYSTEM	Yes	DOA-DETS ADMIN PURECONNECT SYSTEM	EA1007	10	1	100.00	Front End Split	B51001007
B51SAR	SARA Software for DVR	Yes	SARA Software for DVR	EA1007	10	1	100.00	Front End Split	B51001007
B51SUE	WC-DP System Support & Enhancements	Yes	WC-DP System Support & Enhancements	EA1007	10	1	100.00	Front End Split	B51001007
B51TXC	STEP/TVEP Tax Collection	Yes	STEP/TVEP Tax Collection	EA1007	10	1	100.00	Front End Split	B51001007
B53IFH	DPA-WS Infrastructure Funding Agreement	Yes	DPA-WS Infrastructure Funding Agreement	WS1007	10	1	100.00	Front End Split	B53001007
B53IFV	DVR-WS Infrastructures Funding Agreement	Yes	DVR-WS Infrastructures Funding Agreement	WS1007	10	1	100.00	Front End Split	B53001007
B64000	Davis Bacon Wage Survey	Yes	Davis Bacon Wage Survey	LM1007	10	1	100.00	Front End Split	B18001007
B64203	Child Labor Safety & Health Inspections/Enforcements	Yes	Child Labor Safety and Health Inspections Enforcements	WH1007	10	1	100.00	Front End Split	B42001007
B64204	MI Occupational Safety Inspections	Yes	MI Occupational Safety Inspections	MI1007	10	1	100.00	Front End Split	B43001007
B65001	UI Release of Confidential Information	Yes	WS-UI Release of Confidential Information	UI1007	10	1	100.00	Front End Split	B57001007
B65005	ETS-LMI Labor Market & Trends Anc/Jnu	Yes	Labor Market and Trends ANC/JNU	LM1007	10	1	100.00	Front End Split	B18001007

Appendix B1-3
IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
B65108	UI - LMI Actuarial Research	Yes	UI LMI Actuarial Research	LM1007	10	1	100.00	Front End Split	B18001007
B65109	UI Profiling Services	Yes	UI Profiling Services	LM1007	10	1	100.00	Front End Split	B18001007
B65112	UI Reemployment Services Eligibility Assessment - ETS	Yes	UI/WS Reemployment Services Eligibility RESEA	WS1007	10	1	100.00	Front End Split	B53001007
B66102	WIOA Rapid Response - Unemployment Insurance	Yes	WD-UI WIOA Rapid Response	UI1007	10	1	100.00	Front End Split	B57001007
B67110	AVTEC Facilities Maintenance	Yes	AVTEC Facilities Maintenance	AF1007	10	1	100.00	Front End Split	B82001007
B67110	AVTEC Facilities Maintenance	Yes	AVTEC Facilities Maintenance SLA	AF1007	10	1	100.00	Front End Split	B82001007
B74DDS	Disability Determination Services for Medicaid Recipients	Yes	Disability Determination Services for Medicaid Recipients	DD1007	09	1	100.00	Front End Split	B74001007
B75STP	WD DVR STEP MATCH	Yes	WD DVR STEP MATCH	SP1007	10	1	100.00	Front End Split	B75001007
B81AEG	DEED-AVTEC AEG/APS Post Secondary Grants	Yes	DEED-AVTEC AEG/APS Post Secondary Grants	AV1007	10	1	100.00	Front End Split	B81001007
B81MAU	UAA-AVTEC MA Upgrade Maint.	Yes	UAA-AVTEC MA Upgrade Maint.	AV1007	10	1	100.00	Front End Split	B81001007
B81PER	Direct Secondary Student Instruction ASTA	Yes	Direct Secondary Student Instruction ASTA	AV1007	10	1	100.00	Front End Split	B81001007
B81SAE	AWIB-AVTEC State Apprenticeship Expansion, Equity, & Innov	Yes	State Apprenticeship Expansion, Equity, and Innovation	AV1007	10	1	100.00	Front End Split	B81001007
B81WYT	WIOA Youth Program - AVTEC	Yes	WIOA Youth Program - AVTEC	AV1007	5	1	100.00	Front End Split	B81001007
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Yes	Pre Employment Transition Svcs-Student	CS1002	10	1	100.00	Front End Split	B72001002
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Yes	Basic Support (Client Services)	CS1002	10	1	100.00	Front End Split	B72001002
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Yes	Basic Support (Client Services) GFM	CS1003	10	1	100.00	Front End Split	B72001003
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Yes	MS Indirect Basic Support federal	ICRMDW	10	1	100.00	Front End Split	B14001002
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Yes	MS Indirect Basic Support match	ICRGFM	10	1	100.00	Front End Split	B72001003
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Yes	MS Indirect for BS PETS	ICRMDW	10	1	100.00	Front End Split	B14001002
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Yes	VR Indirect Basic Support federal	ICRVRA	10	1	100.00	Front End Split	B71001002
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Yes	VR Indirect Basic Support match	ICRGFM	10	1	100.00	Front End Split	B72001003
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Yes	VR Indirect for BS PETS	ICRVRA	10	1	100.00	Front End Split	B71001002
BEPCHA	State Chance Business Enterprise Program	Yes	State Chance Business Enterprise Program	CS1237	10	1	100.00	Front End Split	B72001237
BEPRAN	Federal Randolph Shepard Business Enterprise Program	Yes	Federal Randolph Shepard Business Enterprise Program	CS1117	10	1	100.00	Front End Split	B72001117
BLSOSH	Compensation and Working Conditions CFDA 17.005	Yes	Annual Survey	BLSFGM	10	1	50.00	Front End Split	B18001002
BLSOSH	Compensation and Working Conditions CFDA 17.005	Yes	Annual Survey	BLSFGM	10	2	50.00	Front End Split	B18001157
BLSOSH	Compensation and Working Conditions CFDA 17.005	Yes	Census of Fatal Occupational Injuries (CFOI)	BLSFGM	10	1	50.00	Front End Split	B18001002
BLSOSH	Compensation and Working Conditions CFDA 17.005	Yes	Census of Fatal Occupational Injuries (CFOI)	BLSFGM	10	2	50.00	Front End Split	B18001157

Appendix B1-3
IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
BLSOSH	Compensation and Working Conditions CFDA 17.005	Yes	MS Indirect for Annual Survey federal	ICRMDW	10	1	100.00	Front End Split	B14001002
BLSOSH	Compensation and Working Conditions CFDA 17.005	Yes	MS Indirect for Annual Survey WSCAA	ICRWSC	10	1	100.00	Front End Split	B18001157
BLSOSH	Compensation and Working Conditions CFDA 17.005	Yes	MS Indirect for CFOI federal	ICRMDW	10	1	100.00	Front End Split	B14001002
BLSOSH	Compensation and Working Conditions CFDA 17.005	Yes	MS Indirect for CFOI WSCAA	ICRWSC	10	1	100.00	Front End Split	B18001157
CDCCCH	Community Health Workers	Yes	Community Health Workers for Public Health Response and Resi	WI1002	10	1	100.00	Front End Split	B11001002
CDCCCH	Community Health Workers	Yes	MS Indirect for CDCCCH	ICRMDW	10	1	100.00	Front End Split	B14001002
D42CON	Construction Contractor and Electrical/Mechanical Admin	Yes	CED CON Electric/Mech WH	WH1007	10	1	100.00	Front End Split	B42001007
D42CON	Construction Contractor and Electrical/Mechanical Admin	Yes	CED CON Electric/Mech MI	MI1007	10	1	100.00	Front End Split	B43001007
D60223	Bulk Fuel & Power Plant Operator Training	Yes	Bulk Fuel & Power Plant Operator Training	AV1007	10	1	100.00	Front End Split	B81001007
DENALI	Denali Commission CFDA 90.100	Yes	Distressed Community	LM1002	10	1	100.00	Front End Split	B18001002
DENALI	Denali Commission CFDA 90.100	Yes	Distressed Community Indirect	ICRMDW	10	1	100.00	Front End Split	B14001002
DIRLON	Federal Direct Student Loans CFDA 84.268	Yes	Direct Student Loans-Parent Plus	AV1002	10	1	100.00	Front End Split	B81001002
DIRLON	Federal Direct Student Loans CFDA 84.268	Yes	Direct Student Loans-Subsidized	AV1002	10	1	100.00	Front End Split	B81001002
DIRLON	Federal Direct Student Loans CFDA 84.268	Yes	Direct Student Loans-Unsubsidized	AV1002	10	1	100.00	Front End Split	B81001002
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	Yes	Disabled Veterans' Outreach Program	WS1002	10	1	100.00	Front End Split	B53001002
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	Yes	DVOP Mgmt & Admin	WS1002	10	1	100.00	Front End Split	B53001002
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	Yes	ETS Indirect for DVOP WS	ICRETA	10	1	100.00	Front End Split	B51001002
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	Yes	DVOP Mgmt & Admin ETS Indirect	ICRETA	10	1	100.00	Front End Split	B51001002
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	Yes	DVOP MSINDIRECT	ICRMDW	10	1	100.00	Front End Split	B14001002
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	Yes	DVOP Mgmt & Admin MS Indirect	ICRMDW	10	1	100.00	Front End Split	B14001002
E60012	Braille Service Support to School Districts	Yes	Braille Services Support to School Districts	SP1007	10	1	100.00	Front End Split	B75001007
E60102	Perkins Accountability Data Reporting	Yes	Perkins Accountability Data Reporting	LM1007	10	1	100.00	Front End Split	B18001007
E60269	School Bus Driver Instructor Certification & Recertification	Yes	School Bus Driver Instructor Certification & Recertification	AV1007	10	1	100.00	Front End Split	B81001007
GED000	General Education Development (GED) Program	Yes	General Education Development (GED) Program	WS1003	10	1	100.00	Front End Split	B53001003
GFPR00	Unemployment Insurance STAT	Yes	UI STAT	UI1005	10	1	100.00	Front End Split	B57001005
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Yes	Independent Living Older Blind	SP1003	10	1	100.00	Front End Split	B75001003
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Yes	Independent Living Older Blind	SP1002	10	1	100.00	Front End Split	B75001002
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Yes	MS Indirect Special Projs Older Blind	ICRMDW	10	1	100.00	Front End Split	B14001002

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IRIS Department Major Program, Program Funding Profile
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Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Yes	VR Indirect Special Projs Older Blind	ICRVRA	10	1	100.00	Front End Split	B71001002
LABCER	Temporary Labor Certification for Foreign Workrs CFDA 17.273	Yes	ETS Indirect for Labor Certification WS	ICRETA	10	1	100.00	Front End Split	B51001002
LABCER	Temporary Labor Certification for Foreign Workrs CFDA 17.273	Yes	Temporary Labor Certification for Foreign Workers	WS1002	10	1	100.00	Front End Split	B53001002
LABCER	Temporary Labor Certification for Foreign Workrs CFDA 17.273	Yes	LABOR CERT MSINDIRECT	ICRMDW	10	1	100.00	Front End Split	B14001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	Current Employment Statistic (CES)	LM1002	10	1	100.00	Front End Split	B18001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	Employee & Wage Records (ES-202)	LM1002	10	1	100.00	Front End Split	B18001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	Local Area Unemployment Statistics (LAUS)	LM1002	10	1	100.00	Front End Split	B18001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	MS Indirect for Current Employment Statistic (CES)	ICRMDW	10	1	100.00	Front End Split	B14001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	MS Indirect for Employee & Wage Records (ES-202)	ICRMDW	10	1	100.00	Front End Split	B14001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	MS Indirect for Local Area Unemployment Statistics (LAUS)	ICRMDW	10	1	100.00	Front End Split	B14001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	MS Indirect for Occupational Employment Statistics (OES)	ICRMDW	10	1	100.00	Front End Split	B14001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	MS Indirect for OEWSAAMC00	ICRMDW	10	1	100.00	Front End Split	B14001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	Occupational Employment Statistics (OES)	LM1002	10	1	100.00	Front End Split	B18001002
LFSTAT	Labor Force Statistics CFDA 17.002	Yes	Occupational Employment and Wage Statistics (OEWS)	LM1002	10	1	100.00	Front End Split	B18001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	LVER Mgmt & Admin ETS Indirect WD	ICRETA	10	1	100.00	Front End Split	B51001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	ETS Indirect for LVER WD	ICRETA	10	1	100.00	Front End Split	B51001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	ETS Indirect for LVER WS	ICRETA	10	1	100.00	Front End Split	B51001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	LVER Mgmt & Admin ETS Indirect WS	ICRETA	10	1	100.00	Front End Split	B51001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	Local Veterans' Employment Representative Prgm Wrkfrv Srvcs	WS1002	10	1	100.00	Front End Split	B53001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	LVER Incentive Award	WS1002	10	1	100.00	Front End Split	B53001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	LVER Mgmt & Adm WS	WS1002	10	1	100.00	Front End Split	B53001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	LVER Mgmt & Admin MS Indirect WD	ICRMDW	10	1	100.00	Front End Split	B14001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	MS Indirect for LVER WD	ICRMDW	10	1	100.00	Front End Split	B14001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	LVER MSINDIRECT	ICRMDW	10	1	100.00	Front End Split	B14001002
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Yes	LVER Mgmt & Admin MS Indirect WS	ICRMDW	10	1	100.00	Front End Split	B14001002
N44JPO	Support to the SPCO/JPO [ADOLWD]	Yes	Support to the SPCO/JPO	OS1007	10	1	100.00	Front End Split	B44001007
ONESTP	One Stop CFDA 17.207	Yes	One Stop LMI Indirect Federal	ICRMDW	10	1	100.00	Front End Split	B14001002
ONESTP	One Stop CFDA 17.207	Yes	One Stop	LM1002	10	1	100.00	Front End Split	B18001002

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IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
PAN000	PAN Program Receipts	Yes	PAN Program Receipts	WS1108	10	1	100.00	Front End Split	B53001108
PELLGR	Federal Pell Grant Program CFDA 84.063	Yes	Pell Grants Administration	AV1002	10	1	100.00	Front End Split	B81001002
PELLGR	Federal Pell Grant Program CFDA 84.063	Yes	Pell Grants Program	AV1002	10	1	100.00	Front End Split	B81001002
R60003	Child Support Assistance - UI Interface	Yes	DOR/UI Child Support Assistance - UI Interface	UI1007	10	1	100.00	Front End Split	B57001007
R60007	Child Support Assistance - Occupational Licensing	Yes	Child Support Assistance - Occupational Licensing	MI1007	10	1	100.00	Front End Split	B43001007
R60076	Alaska Housing Market Indicators	Yes	Alaska Housing	LM1007	10	1	100.00	Front End Split	B18001007
REEMPL	Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	Yes	ETS Indirect RESEA	ICRETA	10	1	100.00	Front End Split	B51001002
REEMPL	Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	Yes	MS Indirect RESEA	ICRMDW	10	1	100.00	Front End Split	B14001002
REEMPL	Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	Yes	Remployment Services and Eligibility Assessment	UI1002	10	1	100.00	Front End Split	B57001002
SCSEP0	Senior Community Service Employment Program CFDA 17.235	Yes	SCSEP Federal Indirect	ICRMDW	10	1	100.00	Front End Split	B14001002
SCSEP0	Senior Community Service Employment Program CFDA 17.235	Yes	MS Federal Indirect for SCSEP	ICRMDW	10	1	100.00	Front End Split	B14001002
SCSEP0	Senior Community Service Employment Program CFDA 17.235	Yes	MS Indirect for SCSEP WS	ICRMDW	10	1	100.00	Front End Split	B14001002
SCSEP0	Senior Community Service Employment Program CFDA 17.235	Yes	SCSEP Addtl Training & Supportive Svcs SP	SP1002	10	1	100.00	Front End Split	B75001002
SCSEP0	Senior Community Service Employment Program CFDA 17.235	Yes	SCSEP Headquarters SP	SP1002	10	1	100.00	Front End Split	B75001002
SCSEP0	Senior Community Service Employment Program CFDA 17.235	Yes	SCSEP Other Enrollees Costs SP	SP1002	10	1	100.00	Front End Split	B75001002
SCSEP0	Senior Community Service Employment Program CFDA 17.235	Yes	Senior Community Service Employment Program (STEP Match)	VR1054	10	1	100.00	Front End Split	B75001054
SCSEP0	Senior Community Service Employment Program CFDA 17.235	Yes	SCSEP Earned Wages & Fringe Benefits SP	SP1002	10	1	100.00	Front End Split	B75001002
SCSEP0	Senior Community Service Employment Program CFDA 17.235	Yes	VR Federal Indirect for SCSEP	ICRVRA	10	1	100.00	Front End Split	B71001002
SCSPIT	PY2022 IT IMPLEMENTATION & SUPPORT FUNDING FOR SCSEP	Yes	SCSEP IT IMPLEMENTATION MS INDIRECT	ICRMDW	10	1	100.00	Front End Split	B14001002
SCSPIT	PY2022 IT IMPLEMENTATION & SUPPORT FUNDING FOR SCSEP	Yes	PY2022 IT IMPLEMENTATION & SUPPORT FUNDING FOR SCSEP	SP1002	10	1	100.00	Front End Split	B75001002
SCSPIT	PY2022 IT IMPLEMENTATION & SUPPORT FUNDING FOR SCSEP	Yes	SCSEP IT IMPLEMENTATION VR INDIRECT	ICRVRA	10	1	100.00	Front End Split	B71001002
SHRIFA	Alaska Job Network Shared Infrastructure WIOA	Yes	Alaska Job Network Shared Infrastructure WIOA	WS1002	10	1	100.00	Front End Split	B53001002
SSDINS	Social Security_Disability Insurance CFDA 96.001	Yes	MS Indirect Disability Determination System	ICRMDW	10	1	100.00	Front End Split	B14001002
SSDINS	Social Security_Disability Insurance CFDA 96.001	Yes	Social Security_Disability Insurance	DD1002	10	1	100.00	Front End Split	B74001002
SSDINS	Social Security_Disability Insurance CFDA 96.001	Yes	Statewide Indirect	ICRMSW	10	1	100.00	Front End Split	B14001003
SSDINS	Social Security_Disability Insurance CFDA 96.001	Yes	VR Indirect Disability Determination System	ICRVRA	10	1	100.00	Front End Split	B71001002
SSIREI	Supplemental Security Income CFDA 96.006	Yes	SSI INDIRECT	ICRMDW	10	1	100.00	Front End Split	B14001002
SSIREI	Supplemental Security Income CFDA 96.006	Yes	Supplemental Security Income (Reimbursements)	CS1002	10	1	100.00	Front End Split	B72001002

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IRIS Department Major Program, Program Funding Profile
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Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
SSIREI	Supplemental Security Income CFDA 96.006	Yes	SSI PROGRAM INCOME TRANSFERS TO OLDERBLIND	CS1002	10	1	100.00	Front End Split	B72001002
SSIREI	Supplemental Security Income CFDA 96.006	Yes	SSI INDIRECT	ICRVRA	10	1	100.00	Front End Split	B71001002
STEP00	State Training and Employment Program (STEP)	Yes	UI State Training & Employment Program	UI1054	10	1	100.00	Front End Split	B57001054
STEP00	State Training and Employment Program (STEP)	Yes	WS State Training & Employment Program	WS1054	10	1	100.00	Front End Split	B53001054
STEP00	State Training and Employment Program (STEP)	Yes	State Training & Employment Program WIB	WI1054	10	1	100.00	Front End Split	B11001054
STEPGF	STEP Funding through GF WIB	Yes	STEP Funding through GF WIB	WI1004	10	1	100.00	Front End Split	B11001004
T63018	AVTEC Training Courses	Yes	AVTEC Training Courses	AV1007	10	1	100.00	Front End Split	B81001007
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Yes	ET Indirect TAA	ICRETA	10	1	100.00	Front End Split	B51001002
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Yes	TAA MSINDIRECT	ICRMDW	10	1	100.00	Front End Split	B14001002
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Yes	Trade Adjustment Act Admin	WS1002	10	1	100.00	Front End Split	B53001002
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Yes	Trade Adjustment Act Case Management	WS1002	10	1	100.00	Front End Split	B53001002
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Yes	Trade Adjustment Act Program	WS1002	10	1	100.00	Front End Split	B53001002
TB0000	Training and Building - WS	Yes	Training and Building - WS	WS1049	10	1	100.00	Front End Split	B53001049
TVEP00	Technical Vocational Education Program (TVEP)	Yes	UI Technical Vocational Education Program	UI1151	10	1	100.00	Front End Split	B57001151
TVEP00	Technical Vocational Education Program (TVEP)	Yes	WS Technical Vocational Education Program	WS1151	10	1	100.00	Front End Split	B53001151
TVEP00	Technical Vocational Education Program (TVEP)	Yes	AWIB Technical Vocational Education Program	WI1151	10	1	100.00	Front End Split	B11001151
UGF000	Workforce Services GFM	Yes	Workforce Services GFM	WS1003	10	1	100.00	Front End Split	B53001003
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	ETS Ind E Admin Tax	ICRETA	10	1	100.00	Front End Split	B51001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	ETS Indirect for UI TRUST ADMIN	ICRETA	10	1	100.00	Front End Split	B51001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	ETS Indirect UI ETS Administration	ICRETA	10	1	100.00	Front End Split	B51001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	ETS Indirect for UI Admin	ICRETA	10	1	100.00	Front End Split	B51001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	ETS Indirect for UI Tax	ICRETA	10	1	100.00	Front End Split	B51001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	UI MSDPINDRCT	ICRMDW	10	1	100.00	Front End Split	B14001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	DP UI Tax Indirect Federal	ICRMDW	10	1	100.00	Front End Split	B14001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	MS Ind ETS Admin Tax	ICRMDW	10	1	100.00	Front End Split	B14001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	MS Indirect for UI TRUST ADMIN	ICRMDW	10	1	100.00	Front End Split	B14001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	MS Indirect UI ETS Administration	ICRMDW	10	1	100.00	Front End Split	B14001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	MS Indirect for UI Tax	ICRMDW	10	1	100.00	Front End Split	B14001002

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Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	UI MSINDIRECT	ICRMDW	10	1	100.00	Front End Split	B14001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	UI ETS Administration	EA1002	10	1	100.00	Front End Split	B51001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	UI Tax Split 81%/19%	UI8119	10	1	81.00	Front End Split	B57001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	UI Tax Split 81%/19%	UI8119	10	2	9.50	Front End Split	B57001054
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	UI Tax Split 81%/19%	UI8119	10	3	9.50	Front End Split	B57001151
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	Unemployment Insurance Administration	UI1002	10	1	100.00	Front End Split	B57001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	UI EA Tax 81%/19%	EA1002	10	1	100.00	Front End Split	B51001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	Yes	UI Trust Admin Unit	EA1002	10	1	100.00	Front End Split	B51001002
UIARPA	American Rescue Plan - Fraud Detection & Protection	Yes	ETS Indirect for American Rescue Plan F&D	ICRETA	10	1	100.00	Front End Split	B51001002
UIARPA	American Rescue Plan - Fraud Detection & Protection	Yes	MS Indirect for American Rescue Plan F&D	ICRMDW	10	1	100.00	Front End Split	B14001002
UIARPA	American Rescue Plan - Fraud Detection & Protection	Yes	UI American Rescue Plan F&D	UI1002	10	1	100.00	Front End Split	B57001002
UIARPA	American Rescue Plan - Fraud Detection & Protection	Yes	UI American Rescue Plan Integrity	UI1002	10	1	100.00	Front End Split	B57001002
UIDUAA	Disaster Unemployment Assistance (DUA) ADMIN	Yes	Disaster Unemployment Assistance (DUA)	UI1002	10	1	100.00	Front End Split	B57001002
UIDUAA	Disaster Unemployment Assistance (DUA) ADMIN	Yes	ETS Indirect Disaster Unemployment Assistance (DUA) ADMIN	ICRETA	10	1	100.00	Front End Split	B51001002
UIDUAA	Disaster Unemployment Assistance (DUA) ADMIN	Yes	MS Indirect Disaster Unemployment Assistance (DUA) ADMIN	ICRMDW	10	1	100.00	Front End Split	B14001002
UIDUAB	Disaster Unemployment Assistance (DUA) Benefits	Yes	Disaster Unemployment Assistance (DUA) BENEFITS	UI1002	10	1	100.00	Front End Split	B57001002
UIFPUC	Federal Pandemic Unemployment Compensation CFDA 17.225	Yes	ETS Ind Fed Pandemic Unemployment Compensation EA	ICRETA	10	1	100.00	Front End Split	B51001002
UIFPUC	Federal Pandemic Unemployment Compensation CFDA 17.225	Yes	ETS Ind for Federal Pandemic Unemployment Compensation	ICRETA	10	1	100.00	Front End Split	B51001002
UIFPUC	Federal Pandemic Unemployment Compensation CFDA 17.225	Yes	Federal Pandemic Unemployment Compensation DP	ICRMDW	10	1	100.00	Front End Split	B14001002
UIFPUC	Federal Pandemic Unemployment Compensation CFDA 17.225	Yes	MS Ind Fed Pandemic Unemployment Compensation EA	ICRMDW	10	1	100.00	Front End Split	B14001002
UIFPUC	Federal Pandemic Unemployment Compensation CFDA 17.225	Yes	MS Indirect for Federal Pandemic Unemployment Compensation	ICRMDW	10	1	100.00	Front End Split	B14001002
UIFPUC	Federal Pandemic Unemployment Compensation CFDA 17.225	Yes	Federal Pandemic Unemployment Compensation	UI1002	10	1	100.00	Front End Split	B57001002
UIFPUC	Federal Pandemic Unemployment Compensation CFDA 17.225	Yes	Federal Pandemic Unemployment Compensation EA	EA1002	10	1	100.00	Front End Split	B51001002
UIFRWK	First Week UI With No Week CFDA 17.225	Yes	ETS Indirect First Week EA	ICRETA	10	1	100.00	Front End Split	B51001002
UIFRWK	First Week UI With No Week CFDA 17.225	Yes	ETS Indirect for UI First Week	ICRETA	10	1	100.00	Front End Split	B51001002
UIFRWK	First Week UI With No Week CFDA 17.225	Yes	MS Indirect for UI First Week DP	ICRMDW	10	1	100.00	Front End Split	B14001002
UIFRWK	First Week UI With No Week CFDA 17.225	Yes	MS Indirect First Week EA	ICRMDW	10	1	100.00	Front End Split	B14001002
UIFRWK	First Week UI With No Week CFDA 17.225	Yes	MS Indirect for UI First Week	ICRMDW	10	1	100.00	Front End Split	B14001002

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Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
UIFRWK	First Week UI With No Week CFDA 17.225	Yes	Unemployment Insurance First Week	UI1002	10	1	100.00	Front End Split (	B57001002
UIFRWK	First Week UI With No Week CFDA 17.225	Yes	Unemployment Insurance First Week EA	EA1002	10	1	100.00	Front End Split (	B51001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	ETS Indirect Mixed Earners Unemployment Compensation Start-U	ICRETA	10	1	100.00	Front End Split (	B51001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	ETS Indirect Mixed Earners Unemployment Compensation Process	ICRETA	10	1	100.00	Front End Split (	B51001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	ETS Indirect Mixed Earners Unemployment Compensation EA	ICRETA	10	1	100.00	Front End Split (	B51001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	MS Indirect Mixed Earners Unemployment Compensation Start-Up	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	MS Indirect Mixed Earners Unemployment Compensation Process	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	MS Indirect Mixed Earners Unemployment Compensation DP	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	MS Indirect Mixed Earners Unemployment Compensation EA	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	Mixed Earners Unemployment Compensation Start-Up	UI1002	10	1	100.00	Front End Split (	B57001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	Mixed Earners Unemployment Compensation EA	EA1002	10	1	100.00	Front End Split (	B51001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA 17.225	Yes	Mixed Earners Unemployment Compensation Process	UI1002	10	1	100.00	Front End Split (	B57001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	ETS Pandemic Emergency UI Compensation Integrity	ICRETA	10	1	100.00	Front End Split (	B51001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	ET Indirect for Pandemic Emergency Unemployment Compensation	ICRETA	10	1	100.00	Front End Split (	B51001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	ETS Indirect for Pandemic Emergency Unemployment Compensation	ICRETA	10	1	100.00	Front End Split (	B51001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	MS Pandemic Emergency UI Compensation Integrity	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	MS Indirect for Pandemic Emergency Unemployment Compensation	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	MS Indirect for Pandemic Emergency Unemployment Compensation	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	MS Indirect for Pandemic Emergency Unemployment Compensation	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	Pandemic Emergency Unemployment Compensation	UI1002	10	1	100.00	Front End Split (	B57001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	Pandemic Emergency Unemployment Compensation EA	EA1002	10	1	100.00	Front End Split (	B51001002
UIPEUC	Pandemic Emergency Unemployment Compensation CFDA 17.225	Yes	Pandemic Emergency UI Compensation Integrity	UI1002	10	1	100.00	Front End Split (	B57001002
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	ETS Indirect PEUP Integrity	ICRETA	10	1	100.00	Front End Split (	B51001002
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	ETS Indirect PEUP Start-Up	ICRETA	10	1	100.00	Front End Split (	B51001002
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	ETS Indirect PEUP Processing	ICRETA	10	1	100.00	Front End Split (	B51001002
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	MS Indirect PEUP DP Start-Up	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	MS Indirect for PEUP Integrity	ICRMDW	10	1	100.00	Front End Split (	B14001002
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	MS Indirect PEUP Start-Up	ICRMDW	10	1	100.00	Front End Split (	B14001002

Appendix B1-3
IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	MS Indirect PEUP Processing	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	Pandemic Emergency Unemployment Compensation Processing	UI1002	10	1	100.00	Front End Split	B57001002
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	UI PEUP Processing Integrity	UI1002	10	1	100.00	Front End Split	B57001002
UIPEUP	Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Yes	UI PEUP Start-Up	UI1002	10	1	100.00	Front End Split	B57001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	ETS Indirect for Pandemic Unemployment Assistance EA	ICRETA	10	1	100.00	Front End Split	B51001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	ETS Indirect Pandemic Unemployment Assistance Integrity	ICRETA	10	1	100.00	Front End Split	B51001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	ETS Indirect Pandemic Unemployment Assistance Integrity EA	ICRETA	10	1	100.00	Front End Split	B51001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	ETS Indirect for Pandemic Unemployment Assistance	ICRETA	10	1	100.00	Front End Split	B51001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	MS Indirect for Pandemic Unemployment Assistance DP	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	MS Indirect for Pandemic Unemployment Assistance EA	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	MS Indirect Pandemic Unemployment Assistance Integrity	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	MS Indirect Pandemic Unemployment Assistance Integrity DP	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	MS Indirect Pandemic Unemployment Assistance Integrity EA	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	MS Indirect for Pandemic Unemployment Assistance	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	Pandemic Unemployment Assistance	UI1002	10	1	100.00	Front End Split	B57001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	Pandemic Unemployment Assistance EA	EA1002	10	1	100.00	Front End Split	B51001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	Pandemic Unemployment Assistance Integrity EA	EA1002	10	1	100.00	Front End Split	B51001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	Yes	Pandemic Unemployment Assistance Integrity	UI1002	10	1	100.00	Front End Split	B57001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	ETS Indirect PUAP Integrity	ICRETA	10	1	100.00	Front End Split	B51001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	ETS Indirect PUAP Start-Up	ICRETA	10	1	100.00	Front End Split	B51001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	ETS Indirect PUAP Processing	ICRETA	10	1	100.00	Front End Split	B51001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	MS Indirect PUAP Integrity DP	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	MS Indirect PUAP Integrity	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	MS Indirect PUAP Start-Up	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	MS Indirect PUAP Processing	ICRMDW	10	1	100.00	Front End Split	B14001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	Pandemic Unemployment Assistance Processing	UI1002	10	1	100.00	Front End Split	B57001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	UI PUAP Integrity	UI1002	10	1	100.00	Front End Split	B57001002
UIPUAP	Pandemic Unemployment Assistance Processing CFDA 17.225	Yes	UI PUAP Start-Up	UI1002	10	1	100.00	Front End Split	B57001002

Appendix B1-3
IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
UISAM0	Secure Access Management(SAM)	Yes	Secure Access Management(SAM) Holding Program	UI1002	10	1	100.00	Front End Split	B57001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	ETS Indirect for Wagner Peyser WD	ICRETA	10	1	100.00	Front End Split	B51001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	ETS Indirect for Wagner Peyser WS	ICRETA	10	1	100.00	Front End Split	B51001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	ETS Indirect for Wagner Peyser UI	ICRETA	10	1	100.00	Front End Split	B51001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	ETS Ind Wag Pey ETS Administration	ICRETA	10	1	100.00	Front End Split	B51001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	ETS Indirect for WAGPEY 10% WD	ICRETA	10	1	100.00	Front End Split	B51001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	ETS Indirect for Wagner Peyser 10% WS	ICRETA	10	1	100.00	Front End Split	B51001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	ETS Indirect for WOTC recoded to Wag Pey	ICRETA	10	1	100.00	Front End Split	B51001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	MS Indirect for Wagner Peyser WD	ICRMDW	10	1	100.00	Front End Split	B14001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	MS Indirect for Wagner Peyser WS	ICRMDW	10	1	100.00	Front End Split	B14001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	MS Indirect for Wagner Peyser UI	ICRMDW	10	1	100.00	Front End Split	B14001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	MS Ind Wag Pey ETS Administration	ICRMDW	10	1	100.00	Front End Split	B14001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	MS Indirect for WAGPEY 10% WD	ICRMDW	10	1	100.00	Front End Split	B14001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	MS Indirect for Wagner Peyser 10% WS	ICRMDW	10	1	100.00	Front End Split	B14001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	MS Indirect for WOTC recoded to Wag Pey	ICRMDW	10	1	100.00	Front End Split	B14001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	Wagner Peyser-ETS Administration	EA1002	10	1	100.00	Front End Split	B51001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	Wagner Peyser Workforce Services	WS1002	10	1	100.00	Front End Split	B53001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	Wagner Peyser Unemployment Insurance	UI1002	10	1	100.00	Front End Split	B57001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	Wagner Peyser 10%	WS1002	10	1	100.00	Front End Split	B53001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	Yes	DP Wagner Peyser Federal Indirect	ICRMDW	10	1	100.00	Front End Split	B14001002
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	1	16.04	Front End Split	B11001007
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	10	2.26	Front End Split	B11001007
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	2	11.06	Front End Split	B11001007
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	3	15.85	Front End Split	B11001007
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	4	11.06	Front End Split	B11001007
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	5	12.78	Front End Split	B11001007
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	6	0.67	Front End Split	B11001007
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	7	4.98	Front End Split	B11001007

Appendix B1-3
IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	8	18.45	Front End Split	B11001007
WIBOVS	WIB Oversight	Yes	WIB Oversight	WIOVRS	10	9	6.85	Front End Split	B11001007
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	WIOA Adult Loc DETS Admn Recapture	EA1002	10	1	100.00	Front End Split	B51001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	WIOA Adult Loc WS Recapture	WS1002	10	1	100.00	Front End Split	B53001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	Adult Local Workforce Services	WS1002	10	1	100.00	Front End Split	B53001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	Adult Statewide ETS Admin DP	EA1002	10	1	100.00	Front End Split	B51001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	Adult Statewide WIB	WI1002	10	1	100.00	Front End Split	B11001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	Adult Statewide Workforce Services	WS1002	10	1	100.00	Front End Split	B53001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	ETS Indirect for Adult Local WD	ICRETA	10	1	100.00	Front End Split	B51001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	ETS Indirect for Adult Local WS	ICRETA	10	1	100.00	Front End Split	B51001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	ETS Indirect for Adult Statewide WD	ICRETA	10	1	100.00	Front End Split	B51001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	ETS Indirect for Adult Statewide ETS Admin DP	ICRETA	10	1	100.00	Front End Split	B51001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	ETS Indirect for Adult Statewide Workforce Services	ICRETA	10	1	100.00	Front End Split	B51001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	MS Indirect for Adult Local WD	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	MS Indirect for Adult Local WS	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	MS Indirect for Adult Statewide WD	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	MS Indirect for Adult Statewide ETS Admin DP	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	MS Indirect Adult Statewide Workforce Services	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAAD	WIOA Adult Program CFDA 17.258	Yes	MS Indirect for Adult Statewide WIB	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	Dislocated Worker Local Workforce Services	WS1002	10	1	100.00	Front End Split	B53001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	Dislocated Worker Rapid Response Workforce Services	WS1002	10	1	100.00	Front End Split	B53001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	Dislocated Worker Statewide Workforce Services	WS1002	10	1	100.00	Front End Split	B53001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	WIOA DW Loc WS Recapture	WS1002	10	1	100.00	Front End Split	B53001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	Dislocated Worker Statewide WIB	WI1002	10	1	100.00	Front End Split	B11001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	ETS Indirect for Dislocated Worker Local WD	ICRETA	10	1	100.00	Front End Split	B51001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	ETS Indirect for Dislocated Worker Local WS	ICRETA	10	1	100.00	Front End Split	B51001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	ETS Indirect for DW Rapid Response WD	ICRETA	10	1	100.00	Front End Split	B51001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	ETS Indirect for DW Rapid Response WS	ICRETA	10	1	100.00	Front End Split	B51001002

Appendix B1-3
IRIS Department Major Program, Program Funding Profile
Cost Accounting Structure

Major Program	Major Program Name	Active Flag	Program Name	Funding Profile	Funding Priority	Funding Line	Reim Percent	Split Indicator	Exp AR Unit
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	ETS Indirect for Dislocated Worker Statewide WD	ICRETA	10	1	100.00	Front End Split	B51001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	ETS Indirect for Dislocated Worker Statewide WS	ICRETA	10	1	100.00	Front End Split	B51001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	MS Indirect for Dislocated Worker Statewide WIB	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	MS Indirect for Dislocated Worker Local WD	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	MS Indirect for Dislocated Worker Local WS	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	MS Indirect for Dislocated Worker Rapid Response WD	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	MS Indirect for Dislocated Worker Rapid Response WS	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	MS Indirect for Dislocated Worker Statewide WD	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Yes	MS Indirect for Dislocated Worker Statewide WS	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	ETS Indirect for Youth Local WD	ICRETA	10	1	100.00	Front End Split	B51001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	ETS Indirect for Youth Statewide WD	ICRETA	10	1	100.00	Front End Split	B51001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	MS Indirect for Youth Local WIB	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	MS Indirect for Youth Statewide WIB	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	MS Indirect for Youth Local WD	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	MS Indirect for Youth Statewide WD	ICRMDW	10	1	100.00	Front End Split	B14001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	Youth Activities Local WIB	W11002	10	1	100.00	Front End Split	B11001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	Youth Activities Statewide WIB	W11002	10	1	100.00	Front End Split	B11001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	WIOA Youth Activities WS	WS1002	10	1	100.00	Front End Split	B53001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	WIOA Youth Loc DETS Admn Recapture	EA1002	10	1	100.00	Front End Split	B51001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	WIOA Youth Loc WS Recapture	WS1002	10	1	100.00	Front End Split	B53001002
WIOAYO	WIOA Youth Activities CFDA 17.259	Yes	Youth 3rd Year Recapture AWIB	W11002	10	1	100.00	Front End Split	B11001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	Yes	ETS Indirect for WOTC WS	ICRETA	10	1	100.00	Front End Split	B51001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	Yes	WOTC MSINDIRECT	ICRMDW	10	1	100.00	Front End Split	B14001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	Yes	Work Opportunity Tax Credit Program	WS1002	10	1	100.00	Front End Split	B53001002
Y60813	Student Graduate Followup	Yes	Student Graduate Followup	LM1007	10	1	100.00	Front End Split	B18001007

Appendix B1-4
IRIS Statewide Object of
Expenditures Accounts Structure

Report Name	ST0017 - Object Structure
Report User	216490
Selected Report Date	9/9/2023
Selected Fiscal Years	2024
Selected Object Codes	All
Selected Object Category Codes	All
Selected Object Class Codes	All
Selected Object Group Codes	All
Selected Object Type Codes	All

Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	0000	Master Closing Object	Yes	0013	0013	0013	0013
2024	0010	General Government	Yes	0010	0010	0010	0010
2024	0011	Education	Yes	0010	0010	0010	0010
2024	0012	University	Yes	0010	0010	0010	0010
2024	0013	Health and Human Services	Yes	0010	0010	0010	0010
2024	0014	Law and Justice	Yes	0010	0010	0010	0010
2024	0015	Public Protection	Yes	0010	0010	0010	0010
2024	0016	Natural Resources	Yes	0010	0010	0010	0010
2024	0017	Development	Yes	0010	0010	0010	0010
2024	0018	Transportation	Yes	0010	0010	0010	0010
2024	0019	Intergovernmental Revenue Sharing	Yes	0010	0010	0010	0010
2024	0020	Debt Service	Yes	0010	0010	0010	0010
2024	0022	Prior Period Adjustment - Division of Finance Use Only	Yes	0010	0010	0010	0010
2024	0024	Capital Outlay Division of Finance Use Only	Yes	0010	0010	0010	0010
2024	0025	Transfers Out	Yes	0012	0012	0012	0012
2024	0026	Transfers Out Other Funds	Yes	0012	0012	0012	0012
2024	0027	Transfers Out Contributed Capital	Yes	0012	0012	0012	0012
2024	0028	UI Fund Tsfrs Out	Yes	0012	0012	0012	0012
2024	0029	Transfers Out Personal Services	Yes	0012	0012	1000	1000
2024	0030	Transfers Out Travel	Yes	0012	0012	2000	2000
2024	0031	Transfers Out Services	Yes	0012	0012	3000	2000
2024	0032	Transfers Out Commodities	Yes	0012	0012	4000	2000
2024	0033	Transfers Out Capital Outlay	Yes	0012	0012	5000	2000
2024	0034	Transfers Out Grants & Benefits	Yes	0012	0012	7000	7000
2024	1000	Distributed Regular	Yes	1000	1000	1000	1000
2024	1001	Overtime Time and 1/2	Yes	1001	1000	1000	1000
2024	1002	Double Time	Yes	1001	1000	1000	1000
2024	1003	Straight Time Overtime	Yes	1001	1000	1000	1000
2024	1004	Not Paid Overtime	Yes	1001	1000	1000	1000
2024	1005	Leave Taken	Yes	1002	1000	1000	1000
2024	1006	Expenditure Reduction Wages and Benefits Offset	Yes	1002	1000	1000	1000
2024	1007	Benefits	Yes	1003	1000	1000	1000
2024	1008	Leave	Yes	1003	1000	1000	1000
2024	1009	Insurance	Yes	1003	1000	1000	1000
2024	1010	Variance	Yes	1003	1000	1000	1000
2024	1011	Regular Compensation	Yes	1004	1001	1000	1000
2024	1012	Additional Regular	Yes	1004	1001	1000	1000

Appendix B1-4
IRIS Statewide Object of
Expenditures Accounts Structure

Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	1013	Area Differential	Yes	1004	1001	1000	1000
2024	1014	Overtime	Yes	1005	1001	1000	1000
2024	1015	Shift Differential	Yes	1005	1001	1000	1000
2024	1016	Other Premium Pay	Yes	1005	1001	1000	1000
2024	1017	One Time Payment	Yes	1006	1001	1000	1000
2024	1018	Incentive Award Program	Yes	1006	1001	1000	1000
2024	1019	Rural Relocation Expense Offset	Yes	1006	1001	1000	1000
2024	1020	Retroactive Pay	Yes	1006	1001	1000	1000
2024	1021	Allowances to Employees	Yes	1006	1001	1000	1000
2024	1022	Sea Duty Pay	Yes	1006	1001	1000	1000
2024	1023	Leave Taken	Yes	1007	1001	1000	1000
2024	1024	Liquidated Leave	Yes	1007	1001	1000	1000
2024	1027	Annual Physical Reimbursement	Yes	1008	1002	1000	1000
2024	1028	Alaska Supplemental Benefit	Yes	1008	1002	1000	1000
2024	1029	Public Employee's Retirement System Defined Benefits	Yes	1008	1002	1000	1000
2024	1030	Public Employee's Retirement System Defined Contribution	Yes	1008	1002	1000	1000
2024	1031	Public Employee's Retirement System Defined Cont Emplr Match	Yes	1008	1002	1000	1000
2024	1032	Teacher's Retirement System Defined Benefits	Yes	1008	1002	1000	1000
2024	1033	Teacher's Retirement System Defined Contribution	Yes	1008	1002	1000	1000
2024	1034	Public Employee's Retirement System Defined Cont Health Reim	Yes	1008	1002	1000	1000
2024	1035	Public Employee's Retirement Sys Defined Cont Retiree Medical	Yes	1008	1002	1000	1000
2024	1036	Judicial Retirement System Defined Benefit	Yes	1008	1002	1000	1000
2024	1037	Public Employee's Retirement Sys Defined Benefit Unfnd Liab	Yes	1008	1002	1000	1000
2024	1038	Teacher's Retirement System Defined Benefit Unfunded Liab	Yes	1008	1002	1000	1000
2024	1039	Unemployment Insurance	Yes	1008	1002	1000	1000
2024	1040	Group Health Insurance	Yes	1008	1002	1000	1000
2024	1041	Basic Life and Travel	Yes	1008	1002	1000	1000
2024	1042	Worker's Compensation Insurance	Yes	1008	1002	1000	1000
2024	1043	Northwest Marine Welfare Trust	Yes	1008	1002	1000	1000
2024	1044	Marine Engineer Boatman's Association Pension	Yes	1008	1002	1000	1000
2024	1045	Other Alaska Marine Highway System Benefits	Yes	1008	1002	1000	1000
2024	1046	Labor, Trades and Crafts Health Trust	Yes	1008	1002	1000	1000
2024	1047	Leave Cash In Employer Charge	Yes	1008	1002	1000	1000
2024	1048	Terminal Leave Employer Charge	Yes	1008	1002	1000	1000
2024	1049	Alaska Correctional Officer's Association Injury Leave Cont	Yes	1008	1002	1000	1000
2024	1050	Cobra Subsidy - ARRA	Yes	1008	1002	1000	1000
2024	1051	Leave/Holiday Pool	Yes	1008	1002	1000	1000
2024	1052	Compensation Leave Pool	Yes	1008	1002	1000	1000
2024	1053	Medicare Tax	Yes	1009	1002	1000	1000
2024	1054	Payroll Liability Wash	Yes	1010	1002	1000	1000
2024	1055	Benefcry/Estate_Pay	Yes	1011	1003	1000	1000
2024	1056	Retirement Benefits	Yes	1012	1004	1000	1000
2024	1057	LTC Business Leave Bank Contributions	Yes	1013	1004	1000	1000

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Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	1058	LTC Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1059	PSEA Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1060	CEA Business Leave Bank Contributions	Yes	1013	1004	1000	1000
2024	1061	CEA Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1062	GGU Business Leave Bank Contributions	Yes	1013	1004	1000	1000
2024	1063	GGU Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1064	CCSEA Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1065	MMP Business Leave Bank Contributions	Yes	1013	1004	1000	1000
2024	1066	MEBA Business Leave Bank Contributions	Yes	1013	1004	1000	1000
2024	1067	IBU Business Leave Bank Contributions	Yes	1013	1004	1000	1000
2024	1068	AVTECTA Business Leave Usage	Yes	1013	1004	1000	1000
2024	1069	SU Business Leave Bank Contributions	Yes	1013	1004	1000	1000
2024	1070	SU Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1071	MMP Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1072	MEBA Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1073	IBU Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1074	CO Business Leave Bank Contributions	Yes	1013	1004	1000	1000
2024	1075	CO Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1076	TEAME Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1077	ASEA Legal Trust	Yes	1014	1004	1000	1000
2024	1078	CEA Legal Trust	Yes	1015	1004	1000	1000
2024	1079	ASEA Injury Leave Usage	Yes	1016	1004	1000	1000
2024	1080	SU Legal Trst	Yes	1017	1004	1000	1000
2024	1081	Payroll Exceptions	Yes	1018	1004	1000	1000
2024	1082	Personal Services Leave/Holiday Allocations	Yes	1019	1004	1000	1000
2024	1083	Pension Expense	Yes	1008	1002	1000	1000
2024	1084	OPEB Expense	Yes	1008	1002	1000	1000
2024	1085	PSEA-APF Business Leave Bank Usage	Yes	1013	1004	1000	1000
2024	1970	Personal Services Transfer	Yes	1021	1004	1000	1000
2024	1979	Personal Services Management Allocations	Yes	1020	1004	1000	1000
2024	2000	In-State Employee Airfare	Yes	2000	2000	2000	2000
2024	2001	In-State Employee Surface Transportation	Yes	2000	2000	2000	2000
2024	2002	In-State Employee Lodging	Yes	2000	2000	2000	2000
2024	2003	In-State Employee Meals and Incidentals	Yes	2000	2000	2000	2000
2024	2004	In-State Empl Non-Reportable Reimburse / Mileage Pymt	Yes	2000	2000	2000	2000
2024	2005	In-State Non-Employee Airfare	Yes	2001	2000	2000	2000
2024	2006	In-State Non-Employee Surface Transportation	Yes	2001	2000	2000	2000
2024	2007	In-State Non-Employee Lodging	Yes	2001	2000	2000	2000
2024	2008	In-State Non-Employee Meals and Incidentals	Yes	2001	2000	2000	2000
2024	2009	In-State Non-Employee Taxable Per Diem	Yes	2001	2000	2000	2000
2024	2010	In-State Non-Employee Non-Taxable Reimbursement	Yes	2001	2000	2000	2000
2024	2011	In-State Non-Employee Juror Surface Transportation	Yes	2001	2000	2000	2000
2024	2012	Out-State Employee Airfare	Yes	2002	2001	2000	2000

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2024	2013	Out-State Employee Surface Transportation	Yes	2002	2001	2000	2000
2024	2014	Out-State Employee Lodging	Yes	2002	2001	2000	2000
2024	2015	Out-State Employee Meals and Incidentals	Yes	2002	2001	2000	2000
2024	2016	Out-State Employee Reimbursable Travel Costs	Yes	2002	2001	2000	2000
2024	2017	Out-State Non-Employee Airfare	Yes	2003	2001	2000	2000
2024	2018	Out-State Non-Employee Surface Transportation	Yes	2003	2001	2000	2000
2024	2019	Out-State Non-Employee Lodging	Yes	2003	2001	2000	2000
2024	2020	Out-State Non-Employee Meals and Incidentals	Yes	2003	2001	2000	2000
2024	2021	Out-State Non-Employee Taxable Per Diem	Yes	2003	2001	2000	2000
2024	2022	Out-State Non-Employee Non-Taxable Reimbursement	Yes	2003	2001	2000	2000
2024	2023	Legislator Transportation	Yes	2004	2002	2000	2000
2024	2024	Legislator Session Per Diem	Yes	2004	2002	2000	2000
2024	2025	Legislator Relocation	Yes	2004	2002	2000	2000
2024	2026	Legislator Long Term Interim Per Diem	Yes	2004	2002	2000	2000
2024	2027	Legislator Travel Per Diem	Yes	2004	2002	2000	2000
2024	2028	Move Household Goods	Yes	2005	2003	2000	2000
2024	2029	Move Travel/Lodging	Yes	2005	2003	2000	2000
2024	2030	Move Meals	Yes	2005	2003	2000	2000
2024	2031	Premove Travel	Yes	2005	2003	2000	2000
2024	2032	Premove Meals	Yes	2005	2003	2000	2000
2024	2033	Moving - Temporary Quarters Lodging	Yes	2005	2003	2000	2000
2024	2034	Moving - Temporary Quarters Meals	Yes	2005	2003	2000	2000
2024	2035	Moving - Other Moving Exps	Yes	2005	2003	2000	2000
2024	2036	Cash Advance Fee	Yes	2006	2004	2000	2000
2024	2037	AKPAY Travel Expense	Yes	2006	2004	2000	2000
2024	2970	Travel Cost Transfer	Yes	2006	2004	2000	2000
2024	2979	Travel Management Allocation	Yes	2006	2004	2000	2000
2024	3000	Training/Conferences	Yes	3000	3000	3000	2000
2024	3001	Test Monitor/Proctor	Yes	3000	3000	3000	2000
2024	3002	Memberships	Yes	3000	3000	3000	2000
2024	3003	Employee Tuition	Yes	3000	3000	3000	2000
2024	3004	Accounting/Auditing	Yes	3001	3000	3000	2000
2024	3005	Management/Consulting	Yes	3001	3000	3000	2000
2024	3006	Grantee Monitoring	Yes	3001	3000	3000	2000
2024	3007	Loan Service Fees	Yes	3001	3000	3000	2000
2024	3008	Loan Forgiveness Exp	Yes	3001	3000	3000	2000
2024	3009	Bad Debt Expense	Yes	3001	3000	3000	2000
2024	3010	Insurance/Bonds	Yes	3001	3000	3000	2000
2024	3011	Insurance Claims	Yes	3001	3000	3000	2000
2024	3012	Securities Lending Expense	Yes	3001	3000	3000	2000
2024	3013	Penalties And Fines	Yes	3001	3000	3000	2000
2024	3014	Interest Expense	Yes	3001	3000	3000	2000
2024	3015	Redeemed Field Warrants Without Financial Coding	Yes	3001	3000	3000	2000

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Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	3016	Claim/Judgement Non-Taxable	Yes	3001	3000	3000	2000
2024	3017	Claim/Judgement-Taxable	Yes	3001	3000	3000	2000
2024	3018	Judgement/Settlement Interest	Yes	3001	3000	3000	2000
2024	3019	Uncleared 1Card Transactions	Yes	3001	3000	3000	2000
2024	3020	Custody Care	Yes	3002	3000	3000	2000
2024	3021	Jury	Yes	3002	3000	3000	2000
2024	3022	Attorney	Yes	3002	3000	3000	2000
2024	3023	Expert Witness	Yes	3002	3000	3000	2000
2024	3024	Non-Expert Witness	Yes	3002	3000	3000	2000
2024	3025	Hearing/Mediation	Yes	3002	3000	3000	2000
2024	3026	Transcription/Record	Yes	3002	3000	3000	2000
2024	3027	Case Costs	Yes	3002	3000	3000	2000
2024	3028	Settlement Legal Fees	Yes	3002	3000	3000	2000
2024	3029	Information Technology Training	Yes	3003	3000	3000	2000
2024	3030	Information Technology Consulting	Yes	3003	3000	3000	2000
2024	3031	Information Technology Equipment Leases	Yes	3003	3000	3000	2000
2024	3032	Software Licensing	Yes	3003	3000	3000	2000
2024	3033	Software Maintenance	Yes	3003	3000	3000	2000
2024	3034	Television	Yes	3004	3000	3000	2000
2024	3035	Long Distance	Yes	3004	3000	3000	2000
2024	3036	Local/Equipment Charges	Yes	3004	3000	3000	2000
2024	3037	Data/Network	Yes	3004	3000	3000	2000
2024	3038	Cellular Phones	Yes	3004	3000	3000	2000
2024	3039	Other Wireless Charges	Yes	3004	3000	3000	2000
2024	3040	Psychiatric	Yes	3005	3000	3000	2000
2024	3041	Medical	Yes	3005	3000	3000	2000
2024	3042	Dental	Yes	3005	3000	3000	2000
2024	3043	Freight	Yes	3006	3000	3000	2000
2024	3044	Courier	Yes	3006	3000	3000	2000
2024	3045	Postage	Yes	3006	3000	3000	2000
2024	3046	Advertising	Yes	3007	3000	3000	2000
2024	3047	Promotions	Yes	3007	3000	3000	2000
2024	3048	Electricity	Yes	3008	3000	3000	2000
2024	3049	Water and Sewage	Yes	3008	3000	3000	2000
2024	3050	Disposal	Yes	3008	3000	3000	2000
2024	3051	Natural Gas/Propane	Yes	3008	3000	3000	2000
2024	3052	Heating Oil	Yes	3008	3000	3000	2000
2024	3053	Architect/Engineer	Yes	3009	3000	3000	2000
2024	3054	Surveys/Appraisals	Yes	3009	3000	3000	2000
2024	3055	Inspections/Testing	Yes	3009	3000	3000	2000
2024	3056	Structure, Infrastructure and Land - Repairs/Maintenance	Yes	3009	3000	3000	2000
2024	3057	Structure, Infrastructure and Land - Rentals/Leases	Yes	3009	3000	3000	2000
2024	3058	Equipment and Machinery - Repairs/Maintenance	Yes	3010	3000	3000	2000

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Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	3059	Equipment and Machinery - Rentals/Leases	Yes	3010	3000	3000	2000
2024	3060	Equipment Operator Charges	Yes	3010	3000	3000	2000
2024	3061	Conservation/Environmental	Yes	3011	3000	3000	2000
2024	3062	Economic/Development	Yes	3011	3000	3000	2000
2024	3063	Program Management/Consulting	Yes	3011	3000	3000	2000
2024	3064	Interpreter	Yes	3011	3000	3000	2000
2024	3065	Safety Services	Yes	3011	3000	3000	2000
2024	3066	Print/Copy/Graphics	Yes	3011	3000	3000	2000
2024	3067	Honorariums/Stipend	Yes	3011	3000	3000	2000
2024	3068	Laundry	Yes	3011	3000	3000	2000
2024	3069	Commission Sales	Yes	3011	3000	3000	2000
2024	3070	Commission Retainage	Yes	3011	3000	3000	2000
2024	3071	Elections	Yes	3011	3000	3000	2000
2024	3072	Longshoring/Stevedor	Yes	3011	3000	3000	2000
2024	3073	Transport Services	Yes	3011	3000	3000	2000
2024	3074	K-9 Unit	Yes	3011	3000	3000	2000
2024	3075	Legislative Allowances	Yes	3011	3000	3000	2000
2024	3076	Inter-Agency Federal Indirect Rate Allocation	Yes	3012	3001	3000	2000
2024	3077	Inter-Agency Data Processing Operations Allocation	Yes	3013	3001	3000	2000
2024	3078	Inter-Agency Disaster Relief	Yes	3014	3001	3000	2000
2024	3079	Inter-Agency Conservation/Environmental	Yes	3015	3001	3000	2000
2024	3080	Inter-Agency Economic Development	Yes	3016	3001	3000	2000
2024	3081	Inter-Agency OIT Core Services	Yes	3017	3001	3000	2000
2024	3082	Inter-Agency OIT Telephone	Yes	3018	3001	3000	2000
2024	3083	Inter-Agency Storage	Yes	3019	3001	3000	2000
2024	3084	Inter-Agency Building Maintenance	Yes	3020	3001	3000	2000
2024	3085	Inter-Agency Mail	Yes	3021	3001	3000	2000
2024	3086	Inter-Agency Human Resources	Yes	3022	3001	3000	2000
2024	3087	Inter-Agency Building Leases	Yes	3023	3001	3000	2000
2024	3088	Inter-Agency Legal	Yes	3024	3001	3000	2000
2024	3089	Inter-Agency Auditing	Yes	3025	3001	3000	2000
2024	3090	Inter-Agency Insurance	Yes	3026	3001	3000	2000
2024	3091	Inter-Agency Financial	Yes	3027	3001	3000	2000
2024	3092	Inter-Agency Americans with Disabilities Act Compliance	Yes	3028	3001	3000	2000
2024	3093	Inter-Agency Education/Training	Yes	3029	3001	3000	2000
2024	3094	Inter-Agency Hearing/Mediation	Yes	3030	3001	3000	2000
2024	3095	Inter-Agency Construction	Yes	3031	3001	3000	2000
2024	3096	Inter-Agency Health	Yes	3032	3001	3000	2000
2024	3097	Inter-Agency Aircraft	Yes	3033	3001	3000	2000
2024	3098	Inter-Agency Marine	Yes	3034	3001	3000	2000
2024	3099	Inter-Agency Other Equipment/Machinery	Yes	3035	3001	3000	2000
2024	3100	Inter-Agency Safety	Yes	3036	3001	3000	2000
2024	3101	State Equipment Fleet Fixed Costs A87 Unallowed	Yes	3037	3001	3000	2000

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Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	3102	State Equipment Fleet Accident/Damage	Yes	3037	3001	3000	2000
2024	3103	State Equipment Fleet Summary A87 Allowed	Yes	3037	3001	3000	2000
2024	3104	Information Technology Equip Repair/Maint	Yes	3003	3000	3000	2000
2024	3105	Inter-Agency SSoA Accts Pay/Travel	Yes	3027	3001	3000	2000
2024	3106	Inter-Agency OIT Server Hosting & Storage	Yes	3017	3001	3000	2000
2024	3107	Inter-Agency OIT MICS	Yes	3017	3001	3000	2000
2024	3108	Inter-Agency OIT Licenses	Yes	3017	3001	3000	2000
2024	3109	Inter-Agency OIT Line of Business	Yes	3017	3001	3000	2000
2024	3110	Trust Disbursements	Yes	3011	3000	3000	2000
2024	3111	Outgoing Grants (Taxable)	Yes	7001	3000	3000	2000
2024	3112	Sub-Recipient Pass-Through Grants (Non-Taxable)	Yes	7003	3000	3000	2000
2024	3113	Inter-Agency Sub-Recipient Pass-Through Grants	Yes	7003	3001	3000	2000
2024	3114	DOT/PF Time & Equipment System	Yes	3039	3002	3000	2000
2024	3115	Equipment and Machinery - Repairs/Maintenance Overhead	Yes	3010	3000	3000	2000
2024	3116	Outgoing Grants (Taxable)	Yes	7001	3000	3000	2000
2024	3120	Federal Fees for Program Participation	Yes	3011	3000	3000	2000
2024	3970	Contractual Transfer	Yes	3011	3000	3000	2000
2024	3979	Inter-Agency Management/Consulting	Yes	3038	3001	3000	2000
2024	3999	OTPAY Non-Travel Reimbursement	Yes	3038	3001	3000	2000
2024	4000	Books and Educational Supplies	Yes	4000	4000	4000	2000
2024	4001	Equipment/Furniture/Tools/Vehicles	Yes	4000	4000	4000	2000
2024	4002	Business Supplies	Yes	4000	4000	4000	2000
2024	4003	Information Technology Equipment	Yes	4000	4000	4000	2000
2024	4004	Items For Resale	Yes	4000	4000	4000	2000
2024	4005	Subscriptions	Yes	4000	4000	4000	2000
2024	4006	I/A Commodity Purchases	Yes	4000	4000	4000	2000
2024	4007	Growth Control	Yes	4001	4001	4000	2000
2024	4008	Growth Promotion	Yes	4001	4001	4000	2000
2024	4009	Food Supplies	Yes	4002	4002	4000	2000
2024	4010	Clothing & Uniforms	Yes	4002	4002	4000	2000
2024	4011	Cleaning	Yes	4002	4002	4000	2000
2024	4012	Non-Food Supplies	Yes	4002	4002	4000	2000
2024	4013	Liquor	Yes	4002	4002	4000	2000
2024	4014	Drugs	Yes	4003	4003	4000	2000
2024	4015	Instruments and Applications	Yes	4003	4003	4000	2000
2024	4016	Laboratory Supplies	Yes	4003	4003	4000	2000
2024	4017	Non-Laboratory Supplies	Yes	4003	4003	4000	2000
2024	4018	Animal Food	Yes	4003	4003	4000	2000
2024	4019	K-9 Unit	Yes	4003	4003	4000	2000
2024	4020	Firearms & Ammunition	Yes	4004	4004	4000	2000
2024	4021	Fire Suppression	Yes	4004	4004	4000	2000
2024	4022	Other Safety	Yes	4004	4004	4000	2000
2024	4023	Law Enforcement	Yes	4004	4004	4000	2000

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Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	4024	Building Materials	Yes	4005	4005	4000	2000
2024	4025	Signs and Markers	Yes	4006	4005	4000	2000
2024	4026	Asphalt	Yes	4007	4005	4000	2000
2024	4027	Aggregate	Yes	4008	4005	4000	2000
2024	4028	Guardrails	Yes	4009	4005	4000	2000
2024	4029	Culverts	Yes	4010	4005	4000	2000
2024	4030	Electrical	Yes	4011	4005	4000	2000
2024	4031	Plumbing	Yes	4012	4005	4000	2000
2024	4032	Lube Oils/Grease/Solvents	Yes	4013	4005	4000	2000
2024	4033	Bottled Gas	Yes	4014	4005	4000	2000
2024	4034	Parts and Supplies	Yes	4015	4005	4000	2000
2024	4035	Paint and Preservative	Yes	4016	4005	4000	2000
2024	4036	Sand	Yes	4017	4005	4000	2000
2024	4037	Surface Chemicals	Yes	4018	4005	4000	2000
2024	4038	Small Tools/Minor Equipment	Yes	4019	4005	4000	2000
2024	4039	Aviation Fuel	Yes	4020	4005	4000	2000
2024	4040	Marine Fuel	Yes	4020	4005	4000	2000
2024	4041	Vehicle Fuel	Yes	4020	4005	4000	2000
2024	4042	Other Equipment Fuel	Yes	4020	4005	4000	2000
2024	4045	Inventory Adjustment	Yes	4000	4000	4000	2000
2024	4046	Damaged Inventory Adjustment	Yes	4000	4000	4000	2000
2024	4047	Stale Inventory Adjustment	Yes	4000	4000	4000	2000
2024	4049	Cost of Goods Sold	Yes	4000	4000	4000	2000
2024	4970	Commodity Transfer	Yes	4022	4007	4000	2000
2024	4979	Commodity Management Allocation	Yes	4021	4006	4000	2000
2024	5000	University of Alaska CIP Exp Reported	Yes	5000	5000	5000	2000
2024	5001	Land Purchases	Yes	5001	5001	5000	2000
2024	5002	Easements	Yes	5001	5001	5000	2000
2024	5003	Land Acquisition Costs	Yes	5001	5001	5000	2000
2024	5004	Royalty Payments	Yes	5002	5002	5000	2000
2024	5005	Structure Purchases	Yes	5002	5002	5000	2000
2024	5006	Materials and Supplies	Yes	5002	5002	5000	2000
2024	5007	Architect/Engineer	Yes	5002	5002	5000	2000
2024	5008	Structures and Infrastructure Acquisition Costs	Yes	5002	5002	5000	2000
2024	5009	Works of Art	Yes	5002	5002	5000	2000
2024	5010	Inspection Testing	Yes	5002	5002	5000	2000
2024	5011	Utility Relocation	Yes	5002	5002	5000	2000
2024	5012	Construction	Yes	5002	5002	5000	2000
2024	5013	Right of Way Condemnation Relocation Costs	Yes	5002	5002	5000	2000
2024	5014	Capital Lease Princ	Yes	5003	5003	5000	2000
2024	5015	Capital Lease Intrst	Yes	5003	5003	5000	2000
2024	5016	Capital Lease Fees	Yes	5003	5003	5000	2000
2024	5017	Aircraft	Yes	5004	5004	5000	2000

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Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	5018	Ambulance/Fire/Buses	Yes	5004	5004	5000	2000
2024	5019	Automobiles/Trucks	Yes	5004	5004	5000	2000
2024	5020	Boats And Marine	Yes	5004	5004	5000	2000
2024	5021	Off Highway Vehicles	Yes	5004	5004	5000	2000
2024	5022	I/A Capital Outlay Purchases	Yes	5004	5004	5000	2000
2024	5023	Communications	Yes	5004	5004	5000	2000
2024	5024	Electronic	Yes	5004	5004	5000	2000
2024	5025	Information Technology	Yes	5004	5004	5000	2000
2024	5026	Medical and Scientific	Yes	5004	5004	5000	2000
2024	5027	Shop/Plant/Industrial	Yes	5004	5004	5000	2000
2024	5028	Safety	Yes	5004	5004	5000	2000
2024	5029	Household and Institutional	Yes	5004	5004	5000	2000
2024	5030	Other Equipment	Yes	5004	5004	5000	2000
2024	5032	Oil/Gas Production Tax Credit Certificates	Yes	5006	5006	5000	2000
2024	5033	Depreciation Expense	Yes	5007	5007	5000	2000
2024	5034	Loss/Sale Fixed Assets	Yes	5008	5008	5000	2000
2024	5970	Capital Outlay Transfer	Yes	5009	5009	5000	2000
2024	5979	Equipment Management Allocation	Yes	5005	5005	5000	2000
2024	5999	DOT/PF Personal Services	Yes	5999	5999	5000	2000
2024	7000	GF-University of Alaska Advance Clearing	Yes	7000	7000	7000	7000
2024	7001	State and Federal Sub-Recipient Pass-Thru Grants	Yes	7003	7001	7000	7000
2024	7002	Non-Employee Compensation Grants (Taxable)	Yes	7001	7001	7000	7000
2024	7003	Non-Employee Compensation Grants (Non-Taxable)	Yes	7001	7001	7000	7000
2024	7004	Rent Grants (Taxable)	Yes	7001	7001	7000	7000
2024	7005	Rent Grants (Non-Taxable)	Yes	7001	7001	7000	7000
2024	7006	Other Income Grants (Taxable)	Yes	7001	7001	7000	7000
2024	7007	Other Income Grants (Non-Taxable)	Yes	7001	7001	7000	7000
2024	7008	Medical and Health Care Payment Grants (Taxable)	Yes	7001	7001	7000	7000
2024	7009	Medical and Health Care Payment Grants (Non-Taxable)	Yes	7001	7001	7000	7000
2024	7010	Miscellaneous Grants (Non-Taxable)	Yes	7001	7001	7000	7000
2024	7011	Shared Taxes (Taxable)	Yes	7001	7001	7000	7000
2024	7012	Shared Taxes (Non-Taxable)	Yes	7001	7001	7000	7000
2024	7013	Local Government Share of Electrical/Telephone Cooprtv Tax	Yes	7001	7001	7000	7000
2024	7014	Local Government Share of Fisheries Landing Tax	Yes	7001	7001	7000	7000
2024	7015	Promotion/Outreach/Intervention Infrastructure Grants	Yes	7001	7001	7000	7000
2024	7016	Hospitals/Clinics and Medical Services Infrastructure Grants	Yes	7001	7001	7000	7000
2024	7017	Social Assistance Grants	Yes	7001	7001	7000	7000
2024	7018	Residential Care Grants	Yes	7001	7001	7000	7000
2024	7019	Non-Residential Treatment Grants	Yes	7001	7001	7000	7000
2024	7020	Client Services Grants	Yes	7001	7001	7000	7000
2024	7021	Materials and Supplies Grants	Yes	7001	7001	7000	7000
2024	7022	Miscellaneous Contracts and Sub-Contracts Grants	Yes	7001	7001	7000	7000
2024	7023	Core Construction Crew Services Grants	Yes	7001	7001	7000	7000

Appendix B1-4
IRIS Statewide Object of
Expenditures Accounts Structure

Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	7024	Cost Recovery Fisheries Tax AS 16.10.455 (e)	Yes	7001	7001	7000	7000
2024	7025	EHR Incentive Program Payments	Yes	7001	7001	7000	7000
2024	7200	Miscellaneous Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7201	State and Federal Sub-Recipient Pass-Thru Benefits	Yes	7003	7002	7000	7000
2024	7202	Non-Employee Compensation Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7203	Rent Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7204	Rent Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7205	Other Income Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7206	Other Income Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7207	Medical and Health Care Payment Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7208	Medical and Health Care Payment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7209	Social Assistance Benefits	Yes	7002	7002	7000	7000
2024	7210	Client Travel Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7211	Client Travel Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7212	Non-Residential Treatment Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7213	Non-Residential Treatment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7214	Day Care Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7215	Day Care Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7216	Miscellaneous Client Services Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7217	Miscellaneous Client Services Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7218	Client Services Diagnostic/Treatment Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7219	Client Services Diagnostic/Treatment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7220	Client Services Assessment Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7221	Client Services Assessment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7222	Lodging/Meals Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7223	Lodging/Meals Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7224	Relocation Assistance Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7225	Relocation Assistance Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7226	Tools/Supplies/Equipment Benefits	Yes	7002	7002	7000	7000
2024	7227	College Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7228	College Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7229	Technical Training Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7230	Technical Training Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7231	Miscellaneous Training Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7232	Miscellaneous Training Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7233	Personal Adjustments Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7234	Personal Adjustments Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7235	Transportation Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7236	Transportation Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7237	Work Incentive Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7238	Work Incentive Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7239	Other Services Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7240	Other Services Benefits (Non-Taxable)	Yes	7002	7002	7000	7000

Appendix B1-4
IRIS Statewide Object of
Expenditures Accounts Structure

Object Fiscal Year	Object Code	Object Name	Active Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2024	7241	Personal Assistance Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7242	Personal Assistance Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7243	Individual Living Skills Benefits	Yes	7002	7002	7000	7000
2024	7244	Educational Benefits	Yes	7002	7002	7000	7000
2024	7245	Individual Assistance Benefits	Yes	7002	7002	7000	7000
2024	7246	Applicant Payment Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7247	Applicant Payment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7248	Administrative Allowance Benefits	Yes	7002	7002	7000	7000
2024	7249	Maintenance Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7250	Maintenance Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7251	Retirement Benefits	Yes	7002	7002	7000	7000
2024	7252	Small Business Enterprise Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7253	Small Business Enterprise Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
2024	7254	Disability Determination Medical/Healthcare Bnfts (Taxable)	Yes	7002	7002	7000	7000
2024	7255	Disability Determination Rent Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7256	Unemployment Benefits	Yes	7002	7002	7000	7000
2024	7257	Non-Employee Compensation Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7258	Job Placement Benefits (Taxable)	Yes	7002	7002	7000	7000
2024	7970	Grants/Benefits Transfer (Non-Taxable)	Yes	7001	7001	7000	7000
2024	7979	Grants Management Allocation	Yes	7001	7001	7000	7000
2024	8000	Debt Service Suspense	Yes	8000	8000	8000	8000
2024	8001	Bond Principal	Yes	8000	8000	8000	8000
2024	8002	Interest-Bonds	Yes	8000	8000	8000	8000
2024	8003	Amortization Bond Issuance Cost	Yes	8000	8000	8000	8000
2024	8004	Amortization Bond Discount	Yes	8000	8000	8000	8000
2024	8005	Trustee and Agent Fees	Yes	8000	8000	8000	8000
2024	8006	Arbitrage Rebate	Yes	8000	8000	8000	8000
2024	8007	Unamortized Bonds Discount/(Premium)	Yes	8000	8000	8000	8000
2024	8008	Cost of Issuance (COI)	Yes	8000	8000	8000	8000
2024	8009	Underwriter's Discount	Yes	8000	8000	8000	8000
2024	9000	In-Kind Match	Yes	0013	0013	0013	0013
2024	9001	Budgeted Statistics	Yes	0013	0013	0013	0013
2024	9002	Actual Statistics	Yes	0013	0013	0013	0013
2024	9003	Indirect Rate Overhead	Yes	0013	0013	0013	0013
2024	EQU	75000 - Capital Outlay Converted Capital Expenditures	Yes	CCEX	CCEX	5000	2000
2024	TRVL	72000 - Travel Converted Capital Expenditures	Yes	CCEX	CCEX	2000	2000

APPENDIX B2
FINANCIAL REPORTS

APPENDIX B2 - INDEX

FINANCIAL REPORTING

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FY2022 State of Alaska Single Audit Report Website: https://legaudit.akleg.gov/audits/single-audits/ Division of Legislative Audit Letter of Transmittal Schedule of Expenditures of Federal Awards Department of Labor & Workforce Development	- Appendix B2 - 5
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Appendix B2-1
FY2022 Operating Capital Appropriation
Expenditure Financial Report

Report Name	Indirect Cost Rate ICP Report
Report User	216490
Report Date	1/29/2023
Selected Appropriation Group Codes	All
Selected Appropriation Type Codes	All
Selected Appropriation Codes	All

	Total Operating Appropriations	138,618,511.69
	Total Multi-Year Operating Appropriations	34,056.00
	Total Capital Appropriations	377,263.24
	Total Capital RSA Appropriations	690,399.92
	Total FY2022 Actual Expenditures	139,720,230.85

B7CA - CO&ASD

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total
B7CO - CO	1,273,656.64	132,677.06	491,864.33	27,021.32			1,925,219.35
B7W2 - WIB2	1,317,384.29	46,133.67	322,556.87	8,476.00		14,540,076.24	16,234,627.07
B7AL - ALRA	336,441.04	4,572.90	41,026.81	30,060.55			412,101.30
B7MS - MS	2,841,741.26	4,602.35	670,629.15	41,511.22			3,558,483.98
B7LE - LEASING			2,318,493.71	195.60			2,318,689.31
B7DP - DP	0.00		213,455.26				213,455.26
B7LM - LMI	3,133,742.79	6,865.57	420,002.94	21,116.30			3,581,727.60
Sum:	8,902,966.02	194,851.55	4,478,029.07	128,380.99	0.00	14,540,076.24	28,244,303.87

B7WC - WCD

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total
B7WC - WC	4,462,758.64	21,180.23	850,694.26	150,337.63		11,635.73	5,496,606.49
B7WA - WC Appeals	309,443.43		31,936.74	7,960.59			349,340.76
B7WB - WC BGF	34,333.36		102,165.72	2,740.16		62,641.65	201,880.89
B7SF - SIF	212,930.44		29,157.01	4,443.06		1,845,460.50	2,091,991.01
B7FF - FF	248,030.01	13,470.81	54,268.29	7,700.74		347,286.78	670,756.63
Sum:	5,267,495.88	34,651.04	1,068,222.02	173,182.18		2,267,024.66	8,810,575.78

B7LS - LS&S

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total
B7WH - W&H	1,590,439.93	2,275.52	343,103.27	6,260.95		0.00	1,942,079.67
B7MI - MI	1,930,421.85	82,793.29	342,694.64	10,530.00		0.00	2,366,439.78
B7OS - OSH	3,169,737.33	80,453.44	868,325.97	107,571.88		0.00	4,226,088.62
B7AS - ASAC	1,278.81		89,654.50	1,725.41		0.00	92,658.72
Sum:	6,691,877.92	165,522.25	1,643,778.38	126,088.24	0.00	0.00	8,627,266.79

B7ET - DETS

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total
B7EA - ETS Admin	3,590,447.97	17,967.14	2,986,221.48	26,187.55			6,620,824.14
B7WS - Wrkfr Svcs	8,443,367.78	44,693.48	2,237,875.51	177,072.87		4,308,006.90	15,211,016.54
B7WD - Wrkfr Dev	2,428,994.33	18,740.17	2,313,136.42	29,144.61		5,043,201.42	9,833,216.95
B7U2 - UI2	19,378,379.63	62,701.70	6,354,091.51	288,260.72		250,000.00	26,333,433.56
Sum:	33,841,189.71	144,102.49	13,891,324.92	520,665.75	0.00	9,601,208.32	57,998,491.19

Appendix B2-1
FY2022 Operating Capital Appropriation
Expenditure Financial Report

Report Name	Indirect Cost Rate ICP Report
Report User	216490
Report Date	1/29/2023
Selected Appropriation Group Codes	All
Selected Appropriation Type Codes	All
Selected Appropriation Codes	All

Total Operating Appropriations	138,618,511.69
Total Multi-Year Operating Appropriations	34,056.00
Total Capital Appropriations	377,263.24
Total Capital RSA Appropriations	690,399.92
Total FY2022 Actual Expenditures	139,720,230.85

B7VR - DVR

	1000 - Personal	2000 - Travel	3000 - Services	4000 - Commoc	5000 - Capital C	7000 - Grants and Benefits	
B7VR - VRA	1,071,574.01	15,587.52	176,232.07	6,654.02			1,270,047.62
B7CS - CS	8,444,669.33	24,973.17	2,151,645.19	173,793.68	0.00	3,646,828.74	14,441,910.11
B7DD - DD	2,727,951.54	3,054.12	604,258.68	11,701.63		1,131,927.77	4,478,893.74
B7SP - SP	10,458.68		43.18			928,873.85	939,375.71
Sum:	12,254,653.56	43,614.81	2,932,179.12	192,149.33	0.00	5,707,630.36	21,130,227.18

B7AV - AVTEC

	1000 - Personal	2000 - Travel	3000 - Services	4000 - Commoc	5000 - Capital C	7000 - Grants and	Total
B7AV - AVTEC	7,044,215.31	15,132.13	2,864,464.14	815,170.10	19,738.43	870,228.77	11,628,948.88
B7AF - AVTEC FM	426,407.02		1,678,324.69	73,966.29			2,178,698.00
Sum:	7,470,622.33	15,132.13	4,542,788.83	889,136.39	19,738.43	870,228.77	13,807,646.88

Total Operating Appropriations \$ 138,618,511.69

B22A - AVT COVID CHEER

ARU 078122251	1000 - Personal	2000 - Travel	3000 - Services	4000 - Commoc	5000 - Capital C	7000 - Grants and	Total
B22A - AVT COVID CHEER	34,056.00						34,056.00
Sum:	34,056.00	0.00	0.00	0.00	0.00	0.00	34,056.00

Total Multi-Year Appropriations \$ 34,056.00

B17F - AVT SUP17 Sec17

ARU 070170230	1000 - Personal	2000 - Travel	3000 - Services	4000 - Commoc	5000 - Capital C	7000 - Grants and	Total
B17F - AVT SUP17 Sec17			321,987.83				321,987.83
Sum:	0.00	0.00	321,987.83	0.00	0.00	0.00	321,987.83

B21A - VR BEP FAC DEV

ARU 077221130	1000 - Personal	2000 - Travel	3000 - Services	4000 - Commoc	5000 - Capital C	7000 - Grants and	Total
B21A - VR BEP FAC DEV			32,994.41		22,281.00		55,275.41
Sum:	0.00	0.00	32,994.41	0.00	22,281.00	0.00	55,275.41

Total Capital Appropriations \$ 377,263.24

**Appendix B2-1
FY2022 Operating Capital Appropriation
Expenditure Financial Report**

Report Name	Indirect Cost Rate ICP Report
Report User	216490
Report Date	1/29/2023
Selected Appropriation Group Codes	All
Selected Appropriation Type Codes	All
Selected Appropriation Codes	All

	Total Operating Appropriations	138,618,511.69
	Total Multi-Year Operating Appropriations	34,056.00
	Total Capital Appropriations	377,263.24
	Total Capital RSA Appropriations	690,399.92
	Total FY2022 Actual Expenditures	139,720,230.85

BUBC - DOLWD Unbud RSA

	1000 - Personal	2000 - Travel	3000 - Services	4000 - Commoc	5000 - Capital C	7000 - Grants and	Total
B18A - 07RS01821 AVT STW DM CIP			99,360.22			0.00	99,360.22
B19A - 07RS01822 AVT STW DM CIP			428,833.14	1,508.03	3,600.00	0.00	433,941.17
B20A - 07RS01823 AVT STW DM CIP			4,169.39				4,169.39
B22B - 07RS01824 AVT STW DM CIP			131,234.06	21,695.08		0.00	152,929.14
Sum:	0.00	0.00	663,596.81	23,203.11	3,600.00	0.00	690,399.92

Total Capital RSA Appropriations \$ 690,399.92

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT FY2024 INDIRECT COST RATE PROPOSAL				
APPENDIX B2-2 FY2022 UNRECOVERED INDIRECT COST				
DESCRIPTION	DEPARTMENT	STATEWIDE	VR Division	ETS Division
Unrecovered indirect costs				
FY2022				
FY2022 Direct Personal Services	70,622,891 a			32,719,264 b
Indirect Cost Rate - Approved Rate	7.84% a			3.98% b
Projected Recoveries	(5,536,835)			(1,302,227)
FY2022 Direct Personal Services	70,622,891 a			32,719,264 b
Billed Indirect Cost Rate at a Lower Rate	6.30% a			3.30% b
Actual Recoveries	(4,449,242)			(1,079,736)
Under Recoveries for FY2022	1,087,593	no adjustment	no adjustment	222,491
Paid by CORO Unbilled			-	
Unbilled Indirect Cost from Leasing paid by the General Fund	-		36,961	80,065
Total Carryforward Adjustment from Prior Years Under Recoveries due to Lower Billed Indirect Cost Rate	\$ 1,087,593	no adjustment	\$ 36,961	\$ 302,556
a - Data from Schedule VII B of FY2024 Indirect Cost Rate Plan b - Data from Schedule IX B of FY2024 Indirect Cost Rate Plan				

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT FY2024 INDIRECT COST RATE PROPOSAL			
APPENDIX B2-3 Prior Years Central Services Reconciliation			
DESCRIPTION		FYE 6/30/2020	FYE 06/30/2021
			Total
Statewide Cost reported on FY2020 ICRP as per FY2017 SWCAP	FY2017	139,409.00	
Amount should be reported as per FY2018 SWCAP	FY2018	<u>156,556.00</u>	
Total of Unbilled SWCAP cost for Statewide Indirect Rate calculation		<u>17,147.00</u>	
Statewide Cost reported on FY2021 ICRP as per FY2017 SWCAP	FY2017		139,409.00
Amount should be reported as per FY2019 SWCAP	FY2019		<u>294,095.00</u>
Total of Unbilled SWCAP cost for Statewide Indirect Rate calculation			<u>154,686.00</u>
Total Carryforward Adjustment for Statewide from Prior Year Central Services Reconciliation			<u>\$ 171,833</u>

State of Alaska

Annual Comprehensive Financial Report

For the Fiscal Year
July 1, 2021 - June 30, 2022



Prepared by:
Department of Administration
Division of Finance

The FY 2022 ACFR is expected to be available on or after March 17, 2023 on our
Internet web site at <http://doa.alaska.gov/dof/reports/annualreport.html>.

This publication was released by the Department of Administration, Division of Finance to report on the
State's financial status. This publication is required by AS 37.05.210



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of
Administration**

PAULA VRANA, COMMISSIONER

10th Floor State Office Building
P.O. Box 110200
Juneau, Alaska 99811-0200
Main: 907.465.2200
Fax: 907.465.2135
www.doa.alaska.gov/dof

March 17, 2023

The Honorable Michael J. Dunleavy, Governor
Members of the Legislature
Citizens of the State of Alaska

In accordance with Alaska Statute (AS) 37.05.210, it is our pleasure to present the Annual Comprehensive Financial Report (ACFR) of the State of Alaska for the fiscal year ending June 30, 2022. This report has been prepared by the Department of Administration, Division of Finance. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the State. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the State. Statistical and demographic information are included to enable the reader to gain an understanding of the State's financial activities.

INTRODUCTION

Internal Controls

The Department of Administration, Division of Finance, is primarily responsible for the overall operation of the State's central accounting system. The State's system of internal controls over the accounting system has been designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

Some component units operate outside the State's central accounting system. Those component units are responsible for establishing and maintaining their own separate internal control structures.

Audits

The Division of Legislative Audit is the principal auditor of the State's reporting entity. The audit of the ACFR was conducted in accordance with generally accepted auditing standards (GAAS). The independent auditor's report is the first item in the financial section of the ACFR and precedes the Management Discussion and Analysis (MD&A) and basic financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the State for the fiscal year ended June 30, 2022, are free of material misstatement. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the ACFR, assessing the accounting principles used, and evaluating the overall financial statement presentation.

In addition to the annual audit of the State's ACFR, the State is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget's Uniform Grant Guidance 2 CFR Part 200. Information related to this single audit, including a schedule of expenditures of federal awards, the auditor's reports on internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs will be published at a later date under separate cover by the Division of Legislative Audit.

A balanced budget prioritizing Alaskans, their families, and our natural resources are essential to building a stronger, more prosperous Alaska. We are realizing these successes through statewide economic development, educational support and outcomes, and increased prioritization of our public safety assets and resources.

We wish to express our sincere appreciation to the many individuals whose dedicated efforts have made this report possible. The preparation of this report could not have been accomplished without the professionalism and dedication demonstrated by the financial and management personnel of each State agency, each component unit, and the dedicated staff within the Division of Finance.

Sincerely,

//SIGNATURE ON FILE//

Paula Vrana
Commissioner
Department of Administration

//SIGNATURE ON FILE//

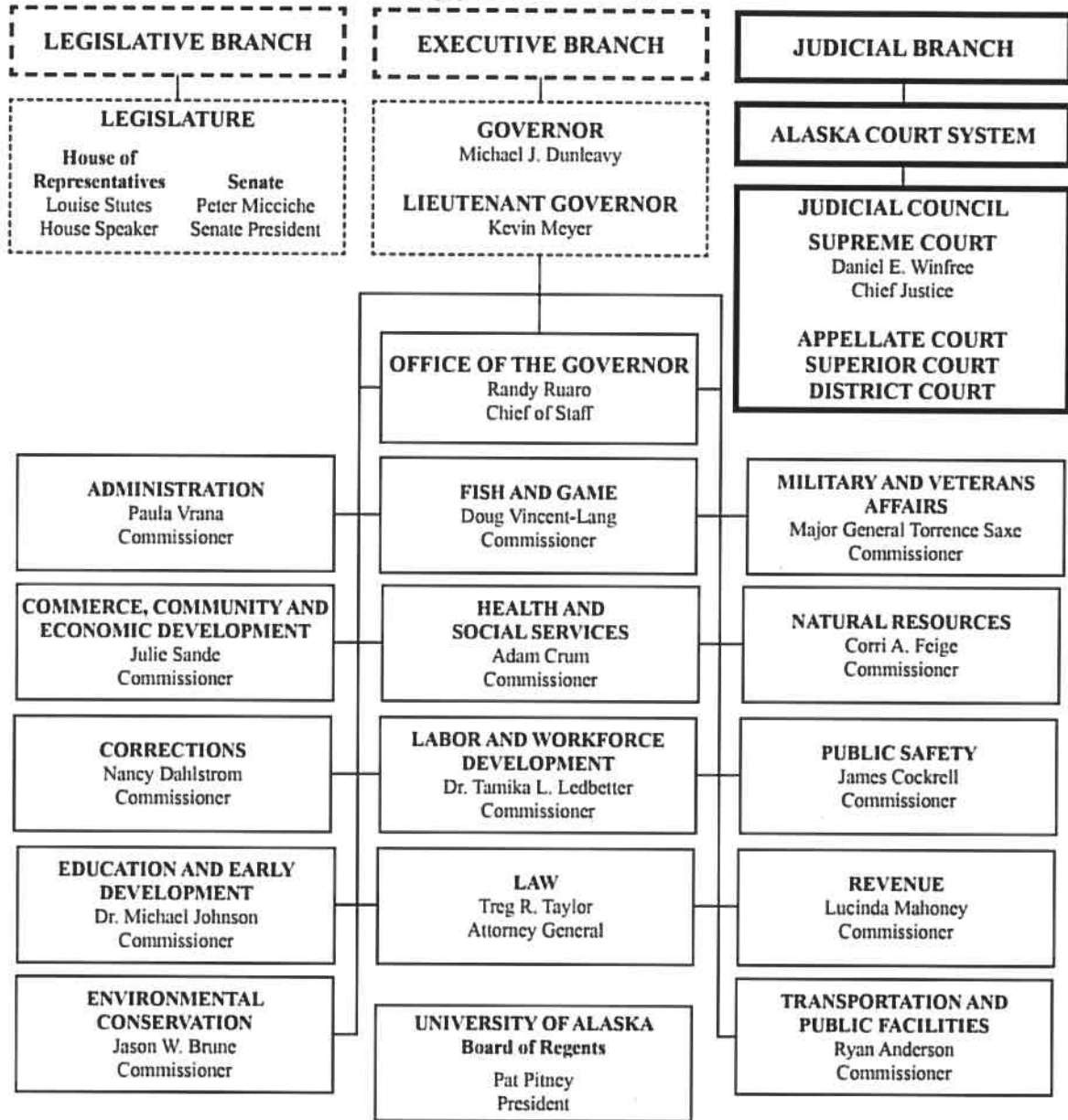
Hans Zigmund
Director
Division of Finance

//SIGNATURE ON FILE//

Mallorie Fagerstrom, CPA
State Accountant
Division of Finance

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2022



- - - Elected by popular vote (includes Lieutenant Governor, elected on same ticket as Governor).
- Justices and Judges of the Courts nominated by Judicial Council, selected by Governor and thereafter subject to voter approval.
- Department heads appointed by Governor and confirmed by the Legislature.

ALASKA DIVISION OF LEGISLATIVE AUDIT

Audit Report

State of Alaska Single Audit for the Fiscal Year Ended June 30, 2022

Audit Control Number: 02-40023-23



Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

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www.legaudit.akleg.gov

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



P.O. Box 113300
Juneau, AK 99811-3300
(907) 465-3830
FAX (907) 465-2347
legaudit@akleg.gov

May 18, 2023

Honorable Members of the
Alaska State Legislature

The Honorable Michael J. Dunleavy
Governor
State of Alaska

The Honorable Christi Grimm
Inspector General
Office of the Inspector General
U.S. Department of Health and Human Services

We are pleased to transmit the Single Audit of the State of Alaska for the Fiscal Year Ended June 30, 2022. The audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and complies with the United States Office of Management and Budget's Uniform Guidance.

The report includes opinions on the basic financial statements of the State of Alaska for FY 22, findings and recommendations on financial and compliance matters, required auditor's reports on internal controls and compliance, and the Schedule of Expenditures of Federal Awards.

The findings and recommendations included in this report are organized by department and include prior financial and compliance findings not fully corrected by the departments. Our FY 21 single audit contained 75 findings; this report presents a total of 84 findings, 39 of which were presented, at least in part, last year. With your active support and encouragement, we hope to see improvement in the implementation of corrective action for these findings by the State agencies.

The findings and recommendations beginning on Section II page 53 of this report are addressed to the Department of Health and Social Services (DHSS). However, in accordance with Executive Order 121, effective July 1, 2022, DHSS was reorganized into two departments –

Members of the Legislature
Governor Dunleavy
Inspector General Grimm

- 2 -

May 18, 2023

the Department of Health, and the Department of Family and Community Services. The views of responsible officials and corrective action plans for findings and recommendations addressed to DHSS are obtained from the newly created Department of Health, and the Department Family and Community Services management, as applicable.

The dedicated staff of the Division of Legislative Audit remains committed to enhancing State of Alaska operations and accountability. Your active involvement is critical to implementing corrective actions. We are available to assist you in that effort.



Kris Curtis, CPA, CISA
Legislative Audit

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2022

By State Agency

Federal Program Title	Federal Agency	Assistance Listing Number	Grant or Other Identifying Number	Cluster	Federal Expenditures	Passed through to Subrecipients
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	USDHHS	93.665			2,318,563	2,220,751
Social Services Block Grant	USDHHS	93.667			6,742,253	833,986
Child Abuse and Neglect State Grants	USDHHS	93.669			368,021	19,659
John H. Chafee Foster Care Program for Successful Transition to Adulthood	USDHHS	93.674			849,206	162,813
PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	USDHHS	93.745			499,846	
COVID-19 Elder Abuse Prevention Interventions Program	USDHHS	93.747			34,320	
Elder Abuse Prevention Interventions Program	USDHHS	93.747			52,254	
Children's Health Insurance Program	USDHHS	93.767			18,967,298	
COVID-19 Medicare Hospital Insurance	USDHHS	93.773			8,818	
Medicare Hospital Insurance	USDHHS	93.773			1,254,003	
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	USDHHS	93.777		MC	908,555	
Medical Assistance Program	USDHHS	93.778		MC	1,966,525,699	
Opioid STR	USDHHS	93.788			3,646,405	1,452,552
Maternal, Infant and Early Childhood Home Visiting Grant	USDHHS	93.870			1,670,698	
COVID-19 National Bioterrorism Hospital Preparedness Program	USDHHS	93.889			413,946	
National Bioterrorism Hospital Preparedness Program	USDHHS	93.889			272,435	17,613
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	USDHHS	93.898			3,029,483	
Grants to States for Operation of State Offices of Rural Health	USDHHS	93.913			188,082	
COVID-19 HIV Care Formula Grants	USDHHS	93.917			17,049	15,969
HIV Care Formula Grants	USDHHS	93.917			1,190,582	382,449
HIV Prevention Activities Health Department Based	USDHHS	93.940			972,637	328,115
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	USDHHS	93.946			183,454	
COVID-19 Block Grants for Community Mental Health Services	USDHHS	93.958			75,444	
Block Grants for Community Mental Health Services	USDHHS	93.958			1,939,296	1,501,120
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	USDHHS	93.959			140,039	
Block Grants for Prevention and Treatment of Substance Abuse	USDHHS	93.959			7,059,982	6,296,768
Sexually Transmitted Diseases (STD) Prevention and Control Grants	USDHHS	93.977			465,928	
Preventive Health and Health Services Block Grant	USDHHS	93.991			502,683	
Maternal and Child Health Services Block Grant to the States	USDHHS	93.994			1,276,198	21,000
Total for Department of Health and Social Services					2,810,796,572	71,005,737

Department of Labor and Workforce Development						
Labor Force Statistics	USDOL	17.002			621,307	
Compensation and Working Conditions	USDOL	17.005			79,288	
Employment Service/Wagner-Peyser Funded Activities	USDOL	17.207		ESC	8,322,444	
Unemployment Insurance	USDOL	17.225			29,012,745	
Unemployment Insurance	USDOL	17.225			107,753,522	
Senior Community Service Employment Program	USDOL	17.235			1,290,580	114,082
Trade Adjustment Assistance	USDOL	17.245			79,444	
WIOA Adult Program	USDOL	17.258		WIAC	4,491,907	
WIOA Youth Activities	USDOL	17.259		WIAC	4,822,393	3,223,320
H-1B Job Training Grants	USDOL	17.268			99,379	77,288
Reentry Employment Opportunities	USDOL	17.270			38,205	
Work Opportunity Tax Credit Program (WOTC)	USDOL	17.271			64,312	
Temporary Labor Certification for Foreign Workers	USDOL	17.273			94,708	
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	USDOL	17.277			354,285	
WIOA Dislocated Worker Formula Grants	USDOL	17.278		WIAC	4,959,712	346,295
Apprenticeship USA Grants	USDOL	17.285			407,157	161,342
Occupational Safety and Health State Program	USDOL	17.503			1,420,641	
Consultation Agreements	USDOL	17.504			707,374	
Jobs for Veterans State Grants	USDOL	17.801		ESC	683,932	
Adult Education - Basic Grants to States	USDOE	84.002			746,859	603,485
Federal Pell Grant Program	USDOE	84.063		SFAC	211,846	
Rehabilitation Services Vocational Rehabilitation Grants to States	USDOE	84.126			10,628,734	
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	USDOE	84.177			211,489	202,680
Federal Direct Student Loans	USDOE	84.268		SFAC	48,603	
Education Stabilization Fund	USDOE	84.425			225,391	
Denali Commission Program	DC	90.100			24,336	
ACL Assistive Technology	USDHHS	93.464			483,180	443,918
Community Health Workers for Public Health Response and Resilient	USDHHS	93.495			205,984	175,895
Social Security Disability Insurance	SSA	96.001		DISSIC	4,871,537	
Supplemental Security Income	SSA	96.006		DISSIC	507,611	6,532
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	USDHS	97.050			101,500	
Total for Department of Labor and Workforce Development					183,570,405	5,354,837

Department of Military and Veteran's Affairs

Meteorologic and Hydrologic Modernization Development	USDOC	11.467	20NOAA		725,041	422,766
National Guard Military Operations and Maintenance (O&M) Projects	USDOD	12.401	SRM		18,059,392	
National Guard ChalleNGe Program	USDOD	12.404	50AMYA		4,636,608	
Veterans Transportation Project	USDVA	64.035	6TRANS		211,451	178,829
Contract	USDVA	64.001	V101 (223C) P-5801		110,117	
Non-Profit Security Program	USDHS	97.008	19NSGP		173,097	173,097
COVID-19 - Disaster Grants-Public Assistance (Presidentially Declared Disasters)	USDHS	97.036	DRF - PA (Prog 4533 COVID)		35,138,241	33,129,448
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	USDHS	97.036	DRF - PA		36,742,832	26,211,714
Hazard Mitigation Grant	USDHS	97.039	DRF - HM		1,786,006	1,029,219
Emergency Management Performance Grants	USDHS	97.042	20EMPG		3,650,987	1,072,799
Pre-Disaster Mitigation	USDHS	97.047	200PDM		360,596	
Homeland Security Grant Program	USDHS	97.067	20SHSP		3,851,614	2,609,215
Earthquake Consortium	USDHS	97.082	19EHRP		14,739	

APPENDIX C
FY2022 AND FY2024 LEASES

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

STATE PAID LEASES FOR INDIRECT SERVICES
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DESCRIPTION	STATE TOTAL COSTS	PAID BY CHARGING COMPONENT	PAID WITH OTHER STATE FUNDS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Anchorage Leased Space					
Commissioner's Office	\$ 31,943	\$ -	\$ 31,943	\$ 16,979	\$ 14,964
Management Services	115,401	-	115,401		115,401
Vocational Rehab Admin	-	-	-		-
Employment Training Services Admin	-	-	-		-
Total Juneau Space	<u>147,344</u>	<u>-</u>	<u>147,344</u>	<u>16,979</u>	<u>130,365</u>
Juneau Leased Space					
Commissioner's Office	58,937	-	58,937	31,328	27,609
Management Services	197,774	-	197,774		197,774
Vocational Rehab Admin			-		
Employment Training Services Admin			-		
Total Juneau Space	<u>256,711</u>	<u>-</u>	<u>256,711</u>	<u>31,328</u>	<u>225,383</u>
Total Costs	<u>\$ 404,055</u>	<u>\$ -</u>	<u>\$ 404,055</u>	<u>\$ 48,307</u>	<u>\$ 355,748</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

STATE PAID LEASES FOR INDIRECT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

DESCRIPTION	DOA TOTAL COSTS	PAID BY CHARGING COMPONENT	PAID WITH OTHER STATE FUNDS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Anchorage Leased Space					
Commissioner's Office	\$ 34,054		\$ 34,054	12,721	\$ 21,333
Management Services	103,760		103,760		103,760
Vocational Rehab Admin	-		-		-
Employment Training Services Admin	-		-		-
Total Juneau Space	137,814	-	137,814	12,721	125,093
Juneau Leased Space					
Commissioner's Office	\$ 63,052		63,052	23,553	39,499
Management Services	211,110		211,110		211,110
Vocational Rehab Admin	-		-		-
Employment Training Services Admin	-		-		-
Total Juneau Space	274,162	-	274,162	23,553	250,609
Total Costs	\$ 411,976	\$ -	\$ 411,976	\$ 36,274	\$ 375,702

APPENDIX D
FY2022 LEGISLATIVE AUDIT UNBILLED

MEMORANDUM

State of Alaska
Division of Legislative Audit
Phone (907) 465-3830; Fax (907) 465-2347

To: Rachel Paguio, Accountant V
Division of Administrative Services
Department of Labor and Workforce
Development

Date: September 19, 2022
Telephone: 465-3830

From: Kris Curtis *KC*
Legislative Auditor

Subject: Memorandum Billing for
FY 22 Single Audit
Services

The purpose of this memorandum is to provide each department a breakdown of the costs of Single Audit services provided by the Division of Legislative Audit. This breakdown will allow each agency to maximize federal participation for these costs. Audit costs are not included in the statewide cost allocation plan; therefore, it is up to each agency to direct bill these costs to their programs or elect to incorporate them into the department's indirect cost plan. No payments to the Division of Legislative Audit are required.

Department of Labor and Workforce Development's Single Audit costs are as follows:

Audit Project	Informational Billing (Memo)
Statewide Single Audit – FY 21	\$ 380,577.00
Statewide Single Audit – FY 22	19,901.00
Total Single Audit Costs	\$ 400,478.00

Title 2 CFR 200.425 states that a reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) are allowable. The amounts identified as memo billings are audit costs that the departments may seek reimbursement as discussed above. A direct billing approach will require additional information to ensure a proper allocation of costs to all programs that benefit from these services.

Please contact Mark Lundahl (mark.lundahl@akleg.gov or 465-3830) for the additional information.

APPENDIX E

FY2021 ADMINISTRATIVE SYSTEMS (IRIS/ALDER) UNBILLED

(FY2022 REPORT IS UNAVAILABLE FOR FY2024 INDIRECT COST RATE PROPOSAL)



Memorandum

To: Administrative Services Directors

From: Hans Zigmund
Division of Finance Director

Date: December 27, 2021

Subject: **Fiscal Year 2021 Memo Billing for Statewide Administrative Systems**

This memo informs you of the amount of IRIS FIN/PROC (financial and procurement), IRIS HRM (payroll), ALDER (data warehouse), and Division of Finance (DOF) Payroll Services chargeback not billed, but allowable and allocable to your department under the fiscal year 2021 Statewide Cost Allocation Plan (SWCAP). This memo billing methodology has been approved by our federal cost negotiators at the U.S. Department of Health and Human Services. ***You do not have to pay this unbilled amount.***

The amount is being provided to you in “memo billing” form for your department to maximize federal or other funding participation in these allowable costs. Depending on your departmental cost allocation plan, these memo billing expenditures may be used as either direct or indirect costs. The memo billing methodology in Section II of the fiscal year 2021 SWCAP for these costs was transaction line count for IRIS FIN/PROC, position counts for IRIS HRM and DOF Payroll Services, and active users for ALDER.

For federal or other funding participation, these memo billing expenditures are essentially the same as the IRIS, ALDER, and DOF Payroll Services chargeback you actually paid. They are allowable costs that can be allocated across your funding sources. They may be billed, or used as match, or used to replace expenditures that are disallowed by the federal government as a result of the audit process. One caveat of the OMB Uniform Guidance is that like costs receive like treatment, so the memo billing expenditures must be charged in the same method as the IRIS FIN/PROC, IRIS HRM, ALDER, and DOF Payroll Services chargeback you paid in fiscal year 2021.

The following table shows the amount of IRIS FIN/PROC, IRIS HRM, ALDER, and DOF Payroll Services chargeback allocable, previously billed, and the memo billing amount for each agency in fiscal year 2021.

Memo Billing for FY21 - IRIS FIN/ PROC

Dept	IRIS	Transaction Count	Total Allocable	Previously Billed for FY21	Memo Billing
01 -	Office of the Governor	75,146	10,084	15,778	(5,694)
02 -	Administration	1,015,937	193,505	213,318	(19,813)
03 -	Law	107,410	21,996	22,553	(557)
04 -	Revenue	478,808	112,859	100,536	12,323
05 -	Education & Early Development	296,015	64,932	62,155	2,777
06 -	Health & Social Services	2,701,304	559,436	567,197	(7,761)
07 -	Labor & Workforce Development	362,832	82,104	76,185	5,919
08 -	Commerce & Econ Development	234,910	62,605	49,324	13,281
09 -	Military & Veterans Affairs	382,454	79,834	80,304	(470)
10 -	Natural Resources	610,566	123,718	128,201	(4,483)
11 -	Fish and Game	902,038	186,148	189,402	(3,254)
12 -	Public Safety	238,521	52,499	50,082	2,417
18 -	Environmental Conservation	659,481	117,021	138,472	(21,451)
20 -	Corrections	298,517	68,122	62,680	5,442
25 -	Transportation & Public Facilities	4,891,116	1,031,665	1,026,996	4,669
31/33 -	Legislature	103,984	22,891	21,834	1,057
41 -	Alaska Court System	304,007	60,107	61,024	(917)
Totals		13,663,046	2,849,526	2,866,041	(16,515)

Memo Billing for FY21 - IRIS HRM

Dept	IRIS HRM	Position Count	Total Allocable	Previously Billed for FY21	Memo Billing
01 -	Office of the Governor	137	2,112	2,112	-
02 -	Administration	1,194	16,533	16,533	-
03 -	Law	501	6,740	6,740	-
04 -	Revenue	833	7,130	7,130	-
05 -	Education & Early Development	270	3,861	3,861	-
06 -	Health & Social Services	3,436	47,880	47,880	-
07 -	Labor & Workforce Development	691	10,144	10,144	-
08 -	Commerce & Econ Development	504	6,848	6,848	-
09 -	Military & Veterans Affairs	276	3,740	3,740	-
10 -	Natural Resources	625	12,135	12,135	-
11 -	Fish and Game	827	19,601	19,601	-
12 -	Public Safety	803	11,193	11,193	-
18 -	Environmental Conservation	485	6,538	6,538	-
20 -	Corrections	1,893	25,467	25,467	-
25 -	Transportation & Public Facilities	2,912	45,458	45,458	-
31/33 -	Legislature	234	7,399	7,399	-
41 -	Alaska Court System	724	10,305	10,305	-
Totals		16,345	243,084	243,084	-

Memo Billing for FY21 - ALDER

Dept	ALDER	ALDER User Count	Total Allocable	Previously Billed for FY21	Memo Billing
01 -	Office of the Governor	12	6,921	6,921	-
02 -	Administration	70	92,285	92,285	-
03 -	Law	11	6,345	6,345	-
04 -	Revenue	40	23,071	23,071	-
05 -	Education & Early Development	39	22,494	22,494	-
06 -	Health & Social Services	144	83,056	83,056	-
07 -	Labor & Workforce Development	41	23,648	23,648	-
08 -	Commerce & Econ Development	33	19,034	19,034	-
09 -	Military & Veterans Affairs	38	21,918	21,918	-
10 -	Natural Resources	83	47,873	47,873	-
11 -	Fish and Game	105	60,562	60,562	-
12 -	Public Safety	58	33,453	33,453	-
18 -	Environmental Conservation	46	26,532	26,532	-
20 -	Corrections	29	16,727	16,727	-
25 -	Transportation & Public Facilities	298	171,881	171,881	-
31/33 -	Legislature	41	23,648	23,648	-
41 -	Alaska Court System	15	8,652	8,652	-
Totals		1,103	688,100	688,100	-

Memo Billing for FY21 - DOF Payroll Services

Dept #	Dept.	Position Count	Total Allocable	Previously Billed for FY21	Memo Billing
01 -	Office of the Governor	157	8,044	-	8,044
02 -	Administration	1,229	62,968	-	62,968
03 -	Law	501	25,670	-	25,670
04 -	Revenue	530	27,155	-	27,155
05 -	Education & Early Development	287	14,705	-	14,705
06 -	Health & Social Services	3,559	182,352	-	182,352
07 -	Labor & Workforce Development	754	38,633	-	38,633
08 -	Commerce & Econ Development	509	26,080	-	26,080
09 -	Military & Veterans Affairs	278	14,244	-	14,244
10 -	Natural Resources	902	46,216	-	46,216
11 -	Fish and Game	1,457	74,652	-	74,652
12 -	Public Safety	832	42,629	-	42,629
18 -	Environmental Conservation	486	24,901	-	24,901
20 -	Corrections	1,893	96,991	-	96,991
25 -	Transportation & Public Facilities	3,379	173,129	-	173,129
31/33 -	Legislature	550	28,180	-	28,180
41 -	Alaska Court System	766	39,247	-	39,247
Totals		18,069	925,796	-	925,796

Total Memo Billing for FY 2021 IRIS FIN/PROC, IRIS HRM, ALDER, & DOF Payroll

Dept	Agency	Total Allocable	Previously Billed for FY21	Memo Billing
01 -	Office of the Governor	27,161	24,811	2,350
02 -	Administration	365,291	322,136	43,155
03 -	Law	60,751	35,638	25,113
04 -	Revenue	170,215	130,737	39,478
05 -	Education & Early Development	105,992	88,510	17,482
06 -	Health & Social Services	872,724	698,133	174,591
07 -	Labor & Workforce Development	154,529	109,977	44,552
08 -	Commerce & Econ Development	114,567	75,206	39,361
09 -	Military & Veterans Affairs	119,736	105,962	13,774
10 -	Natural Resources	229,942	188,209	41,733
11 -	Fish and Game	340,963	269,565	71,398
12 -	Public Safety	139,774	94,728	45,046
18 -	Environmental Conservation	174,992	171,542	3,450
20 -	Corrections	207,307	104,874	102,433
25 -	Transportation & Public Facilities	1,422,133	1,244,335	177,798
31/33 -	Legislature	82,118	52,881	29,237
41 -	Alaska Court System	118,311	79,981	38,330
Totals		4,706,506	3,797,225	909,281

cc: Finance Officers

APPENDIX F

***FY2019 STATEWIDE COST ALLOCATION PLAN AGREEMENT
(SWCAP) - SECTION I UNBILLED***

(FY2022 SWCAP IS UNAVAILABLE FOR FY2024 INDIRECT COST RATE PROPOSAL)

STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
FY 2019 Statewide Cost Plan
Fiscal Year Ended June 30, 2019



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Mike Dunleavy
Governor



A Central Services Cost Allocation Plan

Prepared for:

State of Alaska Statewide Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2017

Preparing Fixed Costs for Use in SFY 2019

TABLE OF CONTENTS

Section

- I. Introduction
- II. Certification by an Agency Official
- III. Organization Chart
- IV. Cost Allocation Agreement
- V. FISCAL YEAR 2019 Fixed Costs

The enclosed report is a Summary of the Statewide Cost Allocation Plan for the Fiscal Year 2019. Detailed Plans are on file in the Division of Finance and the Alaska State Library.

SECTION I
INTRODUCTION

INTRODUCTION

The State-wide Cost Allocation Plan (SWCAP) for indirect services provided by central services agencies of the State of Alaska for fiscal year 2019 is based on actual data incurred during the fiscal year ended June 30, 2017 (FY 2017). The Plan was prepared by MAXIMUS, Inc. at the request of the Department of Administration, State of Alaska.

The U.S. Office of Management and Budget issued OMB Circular A-87 (2 CFR Part 225), which defines allowable expenditures for Federal grants. The Circular establishes procedures for recovering both direct and indirect costs of programs. The Circular requires that a state wishing to claim indirect costs as charges against Federal grants, prepare an annual SWCAP and submit the Plan for approval to a designated Federal department for review and approval.

This SWCAP, based on actual data incurred during the fiscal year ended June 30, 2017, should be fixed and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2019 (FY 2019).

The SWCAP is formatted as follows:

- Certificate of Cost Allocation Plan** - a certification by an authorized official that the SWCAP has been prepared in accordance with applicable policies and procedures of OMB Circular A-87 (2 CFR Part 225).
- Organization Chart** - a current State of Alaska organization chart.
- Cost Allocation Agreement** - agreement signed by federal cognizant agency (DHHS) and the State of Alaska.
- FY 2019 Fixed Costs** - schedule which summarizes fixed costs for each State agency.

SECTION II

CERTIFICATE OF COST ALLOCATION PLAN

**STATE OF ALASKA
STATEWIDE COST ALLOCATION PLAN
CERTIFICATE OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in the FY 2019 Statewide Cost Allocation Plan proposal dated June 29, 2018 to establish cost allocations or billings for the fiscal year beginning July 1, 2018 and ending June 30, 2019 are allowable in accordance with the requirements of 2 CFR 200, "*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: State of Alaska

Signature: _____

Katina Holmberg

Name of Official: _____

Katina Holmberg

Title: _____

State Accountant

Date of Execution: _____

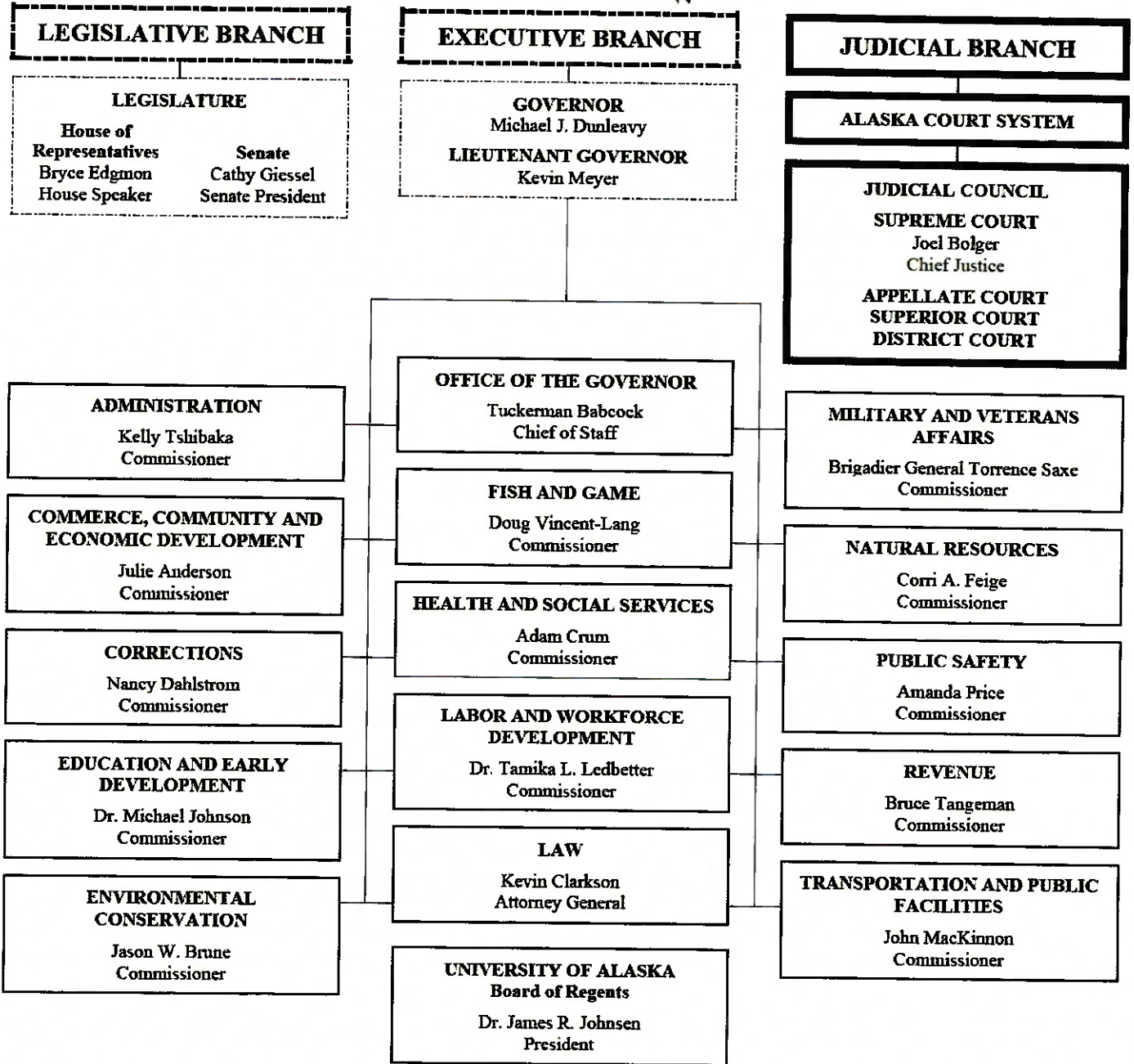
February 13, 2019

STATE-WIDE COST ALLOCATION PLAN

SECTION III
ORGANIZATION CHART

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2019



- Elected by popular vote (includes Lieutenant Governor, elected on same ticket as Governor).
- ===== Justices and Judges of the Courts nominated by Judicial Council, selected by Governor and thereafter subject to voter approval.
- ===== Department heads appointed by Governor and confirmed by the Legislature.

FUNCTIONS OF STATE DEPARTMENTS

OFFICE OF THE GOVERNOR

The Governor is the Chief Executive of the State. The Office of the Governor has the overall responsibility for coordinating the activities of state agencies to ensure that all programs are consistent with the Governor's policy and objectives.

ADMINISTRATION

The Department of Administration centralizes services to provide more efficient, cost-effective support to state agencies and Alaskans. Services to state agencies include: Labor Relations and Personnel, Finance (payroll, accounting, and disbursements), Risk Management, Office of Information Technology (telecommunications and computer services), Retirement and Benefits (public employers, public employees, and retirees), and Shared Services (purchasing, surplus property, mail, managing public buildings, managing leases, accounts payable, debt collections, travel reimbursements, and credit card reconciliations).

The department also provides services to the public through the: Division of Motor Vehicles, Division of Retirement and Benefits, Office of Public Advocacy, Public Defender Agency, Alaska Public Offices Commission, Alaska Oil and Gas Conservation Commission, Alaska Public Broadcasting Commission, Office of Administrative Hearings, and Violent Crimes Compensation Board.

COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

The Department of Commerce, Community, and Economic Development promotes a healthy economy, strong communities, and protects consumers in Alaska.

The department consists of core agencies including: Division of Administrative Services, Division of Banking and Securities, Division of Corporations, Business, and Professional Licensing, Division of Community and Regional Affairs, Division of Insurance, and the Division of Economic Development. Various corporate agencies are also part of the department, including: Alaska Industrial Development and Export Authority, Alaska Energy Authority, Alaska Railroad Corporation, Alaska Gasline Development Corporation, Alaska Seafood Marketing Institute, Regulatory Commission of Alaska, and the Alcohol and Marijuana Control Office.

The department accomplishes its mission through programs that support business and industry growth, enforcing consumer protection, regulation and licensing laws, and by providing technical and financial assistance to Alaskans and Alaskan communities.

CORRECTIONS

The Department of Corrections is responsible for public safety through the incarceration and supervision of offenders. The department operates 12 correctional facilities that provide secure confinement and appropriate rehabilitation programs for felons and misdemeanants; community residential centers; assessment and supervision of pretrial offenders in the community; supervision and case management of probationers and parolees in the community; and oversight of 15 small community jails. Also included in the department is the Alaska Board of Parole, a quasi-judicial board that makes all parole related decisions.

EDUCATION AND EARLY DEVELOPMENT

The Department of Education and Early Development is responsible for Alaska's system of public education. The State Board of Education and Early Development is the executive board of the department. The board develops educational policy, promulgates regulations governing education, appoints the commissioner of Education and Early Development with the Governor's approval, and is the channel of communication between state government and the public for educational matters. Education policies are determined by the board and administered by the commissioner through department divisions. Programs administered include: public school funding, teacher certification, and student assessment. The department also operates Mt. Edgecumbe High School, the state's secondary boarding school program. The department administers the state libraries, archives, museum services, and provides grants to the arts community. Other state entities associated with the department for administrative purposes are the Alaska Commission on Postsecondary Education and the Alaska Student Loan Corporation.

ENVIRONMENTAL CONSERVATION

The Department of Environmental Conservation is the state's regulatory agency responsible for protection of the environment and protection of citizens from unsafe sanitary practices.

To accomplish these results, the department develops and enforces standards for protection of the environment and the abatement of pollution to air, land, and water; and controls sanitary practices related to food, drinking water, and solid waste. Services to communities include financial and technical assistance for upgrading water, sewage, and solid waste; assistance meeting health-based standards for air quality; and positioning oil spill response equipment for preparedness and cleanup of oil and hazardous substance releases.

Through partnerships with Alaska citizens, businesses, and communities, the department works to safely manage and reduce pollution and hazards to the environment and human health.

FISH AND GAME

The Department of Fish and Game's mission is to protect, maintain, and improve the fish, game, and aquatic plant resources of the state, and manage their use and development in the best interest of the economy and well-being of the people of the state, consistent with the sustained yield principle in the Alaska Constitution. The commissioner and the department conduct management and research functions necessary to support this mission.

The Boards of Fisheries and Game are responsible for adopting regulations to conserve and develop the state's fish and wildlife resources. The Commercial Fisheries Entry Commission is a quasi-judicial agency that promotes resource conservation and sustained yield management by regulating entry into Alaska's commercial fisheries. The department also includes the Exxon Valdez Oil Spill Trustee Council, which oversees restoration of the injured ecosystem through the use of the \$900 million civil settlement.

HEALTH AND SOCIAL SERVICES

The Department of Health and Social Services' mission is to promote and protect the health and well-being of Alaskans. The department and its eight divisions focus on three priority areas: health and wellness across the lifespan; health care access, delivery, and value; and safe and responsible individuals, families, and communities. Within these three priority areas, the department's seven core services are to: protect and promote the health of Alaskans; provide quality of life in a safe living environment for Alaskans; manage health care coverage for Alaskans in need; facilitate access to affordable health care for Alaskans; strengthen Alaska families; protect vulnerable Alaskans; and promote personal responsibility and accountable decisions by Alaskans.

The department's primary functions include: administering Medicaid services for low-income and disabled Alaskans through the Division of Health Care Services; operation of the Alaska Veterans and Pioneers Homes; support services for seniors, providing support to disabled Alaskans and vulnerable adults through the Division of Senior and Disabilities Services; providing child protection and family preservation programs through the Office of Children's Services; operating youth detention facilities, including helping offenders transition back into their communities, through the Division of Juvenile Justice; and offering basic financial assistance, with an emphasis on self-sufficiency, to Alaskans in need through the Division of Public Assistance.

The department is committed to prevention of illness, health promotion and protection, and emergency preparedness through the Division of Public Health; and the Division of Behavioral Health oversees community-based mental health and substance abuse services across the continuum of care (prevention, early intervention, treatment, and recovery programs), including operation of the Alaska Psychiatric Institute.

LABOR AND WORKFORCE DEVELOPMENT

The Department of Labor and Workforce Development is responsible for advancing opportunities for employment and ensuring that employers provide safe and legal working conditions. The department offers employment services, unemployment insurance, adult basic education, job training, workers' compensation adjudication and rehabilitation services, the Fishermen's and Second Injury Funds, and vocational rehabilitation for people with disabilities. In addition, the department enforces laws and regulations assuring occupational safety and health, performs mechanical inspections, and administers state wage and hour laws; serves as the labor relations agency for public employment in the state; and collects, analyzes, and releases labor market and population statistics. Also, included in the department are the Alaska Workforce Investment Board, the Workers' Compensation Appeals Commission, and the Alaska Vocational Technical Center.

LAW

The Department of Law is responsible for ensuring safe communities in part through the prosecution and conviction of criminal offenders. The department files both misdemeanor and felony charges; serves as legal advisor to grand juries; and represents the state in all phases of criminal trial and appellate proceedings. It provides legal assistance to state and local law enforcement, the Department of Corrections, and the Division of Juvenile Justice. It also works in partnership with executive, legislative, and judicial agencies by providing legal advice and representing the state in all

actions in which it is a party. Such actions include protecting Alaska's children and youth by handling child abuse, neglect, and delinquency cases expeditiously; resolving questions of state versus federal control of natural resources; ensuring that the state receives its correct share of oil and gas taxes and royalties, and defending the state against claims for personal injury and other damages.

MILITARY AND VETERANS AFFAIRS

The Department of Military and Veterans' Affairs provides forces to accomplish military missions in the state and around the world; provides homeland security and defense; emergency response; veterans' services; and youth military-style training and education. The commissioner serves as the Adjutant General of the State of Alaska with command authority of approximately 4,000 Army and Air guardsmen of the Alaska National Guard, and oversees or supports additional entities to or aligned with the Department:

Alaska Air Guard – Provides mission-ready forces to protect the public safety of the citizens of Alaska by supporting civil authorities and local communities in which we work and live. Additionally, provides combat capability in support of federal missions.

Alaska Army Guard – Maintains ready units and soldiers that are available to support the Governor and fellow Alaskans for domestic operations while also ready to deploy worldwide in support of the National Military Strategy.

Joint Force Headquarters – Coordinates domestic operations and provides specific capabilities to local, tribal, state and federal government agencies in response to incidents that exceed their capacity.

Alaska State Defense Force – A volunteer organization who augments and supports the Alaska National Guard in various missions including communications, emergency management, medical, logistical support, chaplaincy, and shelter management.

Alaska Naval Militia – Maintains relationships with the United States Navy Reserve to secure Naval Militia response capability in Alaska.

Division of Homeland Security & Emergency Management – Leads the way in emergency management to foster a prepared, resilient Alaska capable of meeting the needs of its communities and citizens in response to all-hazards events.

Office of Veterans' Affairs – Serves as the primary advocate for Alaska's veterans and strives to help veterans and their families improve their lives.

Alaska Military Youth Academy – Helps intervene in and reclaim the lives of Alaska's at-risk youth and produce graduates with the values, skills, education, and self-discipline to succeed as adults.

Administrative Services – Provides effective and efficient administrative, budget, financial management, human resources, information technology, and procurement products and services.

Alaska Aerospace Corporation – Administratively aligned within department with separate and independent legal existence; provides integration, checkout, and launch facilities to Government and commercial customers from the Nation's only high latitude, full service spaceport. Other key services include Mobile Range Instrumentation and Meteorological Forecasting.

NATURAL RESOURCES

The Department of Natural Resources manages the majority of state-owned land, water and natural resources, except fish and game. These resources include approximately 100 million acres of uplands; 60 million acres of tidelands, shore lands, and submerged lands; and 40,000 miles of coastline. Strategic missions

include: Responsibly develop Alaska's resources by making them available for maximum use and benefit consistent with the public interest; foster responsible commercial development and use of state land and natural resources consistent with the public interest, for long-term wealth and employment; mitigate threat to the public from natural hazards by providing comprehensive fire protection services on state, private, and municipal lands, and through identifying significant geological hazards; provide access to state lands for public and private use, settlement, agricultural development, and recreation; ensure sufficient data acquisition and assessment of land and resources to foster responsible resource development; and promoting and developing an agriculture industry.

The department serves the state from offices located in 28 Alaskan communities, and encompasses the divisions of Agriculture; Forestry; Geological and Geophysical Surveys; Mining, Land and Water; Oil & Gas; Parks and Outdoor Recreation, and Support Services; the Office of Project Management and Permitting; the Mental Health Trust Land Office; the Seismic Hazards Safety Commission, and the Board of Agriculture & Conservation.

The department is responsible for managing the resources and revenues associated with the two largest oil and gas fields in North America and over 4.5 million acres of oil and gas leases; a park system that contains one-third of the nation's state park lands; 40% of the nation's fresh water; fire suppression management for over 134 million acres; forest resource management in three state forests totaling over 2 million acres; mineral management involving over 34,000 mining claims and leases encompassing approximately 3 million acres; agricultural programs that promote, develop, inspect, and provide technical assistance and lending services to over 750 farms; a comprehensive archive of indigenous plant materials; and a geologic sample archive representing more than 48 million feet of oil and gas exploration and production drilling, and 300,000 feet of mineral exploration core drilling throughout the state. The department also serves as the USDA representative for phytosanitary inspection, food safety education and retail surveillance.

PUBLIC SAFETY

The Department of Public Safety is responsible for the enforcement of state laws including criminal and fish and wildlife protection laws, fire and life safety, search and rescue, and highway safety laws; maintaining Alaska's central repository of criminal history record information and automated fingerprint identification system; providing forensic crime laboratory services to law enforcement statewide; certifying police proficiency; providing basic police academy and specialized training to municipal and state law enforcement agencies; certifying fire service personnel; oversight of the Village Public Safety Officer program; and assisting victims of domestic violence and sexual assault.

REVENUE

The Department of Revenue's responsibilities include: administration and enforcement of Alaska's tax laws; management of the treasure; administration of the Permanent Fund Dividend Program; collection and distribution of child support; and administrative support to the following independent boards and corporations: Alaska Permanent Fund Corporation; Alaska Housing Finance Corporation; Alaska Municipal Bond Bank Authority; Alaska Retirement Management Board; and the Alaska Mental Health Trust Authority.

TRANSPORTATION AND PUBLIC FACILITIES

The Department of Transportation and Public Facilities is responsible for the planning, research, design, construction, maintenance, operation, and protection of all state transportation systems and many public facilities. This includes state-owned airports and sea-plane bases, center line miles of state roads, buildings ranging from maintenance shops to state office complexes, and harbor facilities. In addition, the department owns and operates the Alaska Marine Highway System, serving 33 Alaskan communities, Bellingham, WA, and Prince Rupert, BC with a fleet of ships. The department also owns and operates the State Equipment Fleet, which provides full maintenance support and replacement activities of light- and heavy-duty vehicles, and attachments for state departments, agencies, and offices.

SECTION IV
COST ALLOCATION AGREEMENT



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

90 7th Street, Suite 4-600
San Francisco, CA 94103-6705
PHONE: (415) 437-7820
EMAIL: CAS-SF@psc.hhs.gov

August 30, 2021

Hans Zigmund, Director
Division of Finance
State of Alaska
Department of Administration
P.O. Box 110204
Juneau, Alaska 99811-0204

Dear Mr. Zigmund:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending 06/30/19 is enclosed. This agreement reflects an understanding reached between your organization and a member of my staff concerning the central service costs that may be included as indirect costs in your departments and agencies that have Federal grants and/or contracts.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement can be sent to me by email or fax, while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

Our review included the University of Alaska (UA) share of the interest costs incurred by the State to service the Higher Education Facility General Obligation Bonds. Based on the review, it was determined the UA share of the interest costs was \$7,207,646 for the fiscal year ending June 30, 2017. However, during a prior year proposal review, the UA representatives informed us that an adjustment is made to the approved interest amount in order to identify the actual interest cost for a given fiscal year. Since UA includes the interest cost in the facilities and administrative rate proposal, we recommend the Office of Naval Research (cognizant Federal agency) review the adjustment for allowability.

Hans Zigmund, Director
Division of Finance
Page 2 of 2

A cost allocation plan proposal together with supporting information are required to substantiate your claim for central service costs under grants and contracts awarded by the Federal government. We have received the proposal based on actual costs for the fiscal year ending 06/30/18.

Sincerely,

Arif Karim, Director
Cost Allocation Services

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

State of Alaska
P.O. Box 11024
Juneau, AK 99811

DATE: August 30, 2021
FILING REF.: The preceding agreement was dated:
05/08/2020 G16357

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 2019 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

A. Dept. of Administration

- | | |
|---|---|
| 1. Leasing Services Center | 10. Office of Administrative Hearings |
| 2. Public Building Fund | 11. Division of Retirement and Benefits |
| 3. Risk Management | 12. Group Health and Life Benefits Fund |
| 4. Information Services | 13. ALDER Data Warehouse |
| 5. Central Mail Services | 14. ADA Coordination |
| 6. Finance - IRIS/HRM and Payroll | 15. Shared Services (effective 7/1/2017) |
| 7. Integrated Resource Information System | 16. Payroll Services (Effective 7/1/2017) |
| 8. E-Travel | |
| 9. Division of Personnel | |

B. Dept. of Education - Archives and Record Management Services

C. Dept. of Law - Legal Services

D. Dept. of Labor and Workforce Development

1. Unemployment Compensation Trust Fund

E. Dept. of Revenue - Treasury Division

F. Dept. of Transportation and Public Facilities

1. Building Maintenance Operations
2. Highway Equipment Working Capital Fund

G. Alaska State Legislature - Legislative Audit Division

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: August 30, 2021

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

STATE OF ALASKA

(STATE/LOCALITY)

Hans Zigmund

(SIGNATURE)

Hans Zigmund

(NAME)

Finance Director

(TITLE)

9/1/2021

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2021.08.30 13:27:06 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

August 30, 2021

(DATE)

HHS Representative Cora D. Coleman

Telephone (415) 437-7820

(2)

SECTION V

FY 2019 FIXED COSTS

STATE OF ALASKA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FOR FISCAL YEAR 2019

Description	DOA-Labor Relations	DOA-Finance	DOA-Accounting	DOA-Credit Card Rebate	DOA-Property Mgmt	DOA-Property Mgmt (cr)	Mgmt and Budget	DOE-State Library	Total Fixed
Governor (1)	\$10,441	\$3,366	\$4,015	(\$21,828)	\$2,331	(\$3,390)	\$37,543	(\$1,887)	\$30,591
DOA-Commissioner	674	133	536	(350)	10,256	(5,181)	1,509	184	7,761
DOA-Admin Services	1,277	269	2,525	(617)	(204)		3,050	267	6,567
DOA-Personnel	9,874	2,165	(7,673)	(4,552)	(102)		24,515	1,844	26,071
DOA-Central Mail	596	125	(24)	(287)	(153)		1,427	118	1,802
DOA-Leasing	935	199	3,721	(452)	(204)		2,241	226	6,666
DOA-Telecommunication	4,598	972	3,605	(2,221)	(511)		10,997	1,036	18,987
DOA-Computer Svcs	5,301	1,147	1,543	(2,485)			12,991	1,098	19,084
DOA-Risk Mgmt	424	88	5,089	(206)			1,019	113	6,527
DOA-Pub Office Comm	639	162	(498)	(233)	(51)		1,833	25	1,877
DOA-Retirement	9,895	2,084	138,715	(4,794)	1,358	(1,829)	23,613	2,258	171,300
DOA-Admin Hearings	1,441	295	(513)	(721)			3,334	335	4,171
DOA-Public Defender	14,481	3,094	(2,488)	(6,901)	(1,074)		35,026	3,106	45,244
DOA-Public Advocacy	11,483	2,388	44,834	(5,660)	(868)		27,005	2,793	81,975
DOA-Oil/Gas Cons	2,744	579	535	(1,327)	(307)		6,563	614	9,401
DOA-Motor Vehicle	12,737	2,701	7,946	(6,128)	1,602	(2,590)	30,566	2,848	49,682
DOA-PBF	2,608	541	10,168	(1,287)	(613)		6,141	642	18,200
DOA-Info Tech Support	585	134	(434)	(250)			1,524	56	1,615
DOA-Violent Crime	255	53	3,083	(124)			614	108	3,989
DOA-Federal Surplus			680		99				779
DOA-E-Travel	170	43,385	(162)	(83)			406	36	43,752
DOA-ALDER		51,397							51,397
DOA-TAS-ASSET									
DOA-IRIS		758,575							758,575
DOA-Payroll		660,736	3,140						663,876
DOA-Purchasing			796				3,742	1,030	6,670
Law (3)	2,120	332	(1,474)	(1,350)	4,109	(6,476)	10,410	(5,059)	41,801
Revenue (4)	40,455	8,857	(46,808)	(9,021)	2,191	(4,495)	66,849	10,046	56,521
Education (5)	41,380	9,657	82,162	(22,299)	3,152	(3,086)	200,587	(76,065)	203,710
Health (DHSS) (6)	13,712	5,183	378,757	(201,533)	13,209	(28,075)	201,431	77,723	793,405
Labor (7)	287,441	64,452	76,444	(32,038)	8,641	(11,733)	119,938	61,595	294,095
Commerce (8)	57,609	13,639	30,873	(38,164)	4,347	(7,695)	146,083	4,854	182,353
Military (9)	33,402	8,653	111,697	(24,058)	4,310	(6,781)	115,929	11,339	236,416
Natural Resources (10)	19,283	4,697	86,624	(98,533)	13,104	(20,304)	56,419	106,486	221,182
Fish & Game (11)	58,750	18,636	129,873	(150,802)	43,485	(68,112)	56,837	32,919	147,429
Public Safety (12)	81,604	21,625	18,179	(131,914)	31,873	(47,503)	29,394	131	(19,280)
HECWF (16)	64,369	16,191							
Environmental (18)	39,238	9,461	126,883	(41,217)	6,924	(12,076)	37,671	32,410	199,294
Corrections (20)	164,874	37,786	(6,995)	(84,789)	18,831	(28,151)	58,347	6,024	165,927
DOT Central Facilities	2,079	501	(3,473)	(1,964)	(766)		996	567	(2,060)

STATE OF ALASKA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FOR FISCAL YEAR 2019

Description	DOA-Labor Relations	DOA-Finance	DOA-Accounting	DOA-Credit Card Rebate	DOA-Property Mgmt	DOA-Property Mgmt (cr)	Mgmt and Budget	DOE-State Library	Total Fixed
DOT North Facilities	3,761	899	18,654	(3,537)	(1,891)		1,845	1,028	20,759
DOT SC Facilities	909	168	(368)	(774)			609	208	752
Transportation (25)	259,039	61,198	1,717,747	(242,313)	101,844	(82,359)	129,461	69,227	2,013,844
Ombudsman (30)									
Legislature (31)		8,433	9,052	(8,626)	4,780	(5,866)	1,307	15,237	24,317
Leg Audit (33)		924	(2,675)	(2,183)	(664)	(3,826)			(8,424)
Court System (41)		14,704	25,310	(16,022)			1,381	9,660	35,033
Univ of Alaska (45)			(58)				(17,876)		(17,934)
Other			336	(1,713)			(3,369)	890	(3,856)
Total	\$1,261,183	\$1,840,584	\$2,969,879	(\$1,195,291)	\$269,038	(\$345,702)	\$1,446,082	\$376,070	\$6,621,843

APPENDIX G

FY2022 TAX COLLECTION ACTIVITY & CERTIFICATION

(AS PER ETA TEGL NO. 06-05)

STATE UNEMPLOYMENT INSURANCE AGENCY TAX COLLECTION ACTIVITY

DESCRIPTION OF UNIT OPERATION

The Unemployment Insurance Tax Unit is responsible for the collection of taxes from Alaska employers for Unemployment Insurance (UI) Tax and two state programs: the State Employment and Training Program (STEP) and the Alaska Technical and Vocational Education Program (TVEP). The Tax Unit incurs costs directly related to UI and costs that benefit both UI and state programs. Costs directly related to UI are recorded directly into a cost center established for UI on the state accounting system (IRIS). Costs benefiting both UI and state programs are allocated or split between UI and state programs on the ratio established by U.S. Department of Labor, currently 81% to UI and 19% to state programs.

Collection activities and processes of the Tax Unit were reviewed by the U.S. Department of Labor, Division of Cost Determination, soon after STEP began. After the review, a shared cost agreement was reached between the state and federal partners that the state portion of shared costs would be 19%. This agreement has been in place since 1994. On January 25, 2002, the Alaska Department of Labor and Workforce Development requested that the agreement to split common tax collection costs 81% UI and 19% state be reconfirmed. The U.S. Department of Labor, Employment and Training Administration, confirmed that the agreement is still valid and in effect.

The total Tax Unit cost benefitting both UI and state programs for FY2022 was \$3,661,400. Of that amount, \$2,965,734 or 81% was paid with UI Administrative funds, \$347,833 or 9.5% was paid with STEP funds and \$347,833 or 9.5% was paid with TVEP funds.

**STATE UNEMPLOYMENT INSURANCE AGENCY
TAX COLLECTION ACTIVITY
CERTIFICATION**

This is to certify that we collect other taxes that were used to fund non-UI programs. As a result of the execution of our approved shared tax cost agreement, \$695,666 was paid from non-federal sources for fiscal year ending June 30, 2022.

Governmental Unit: State of Alaska, Department of Labor and Workforce Development

DocuSigned by:
Signature: 
343355284B4141C...

Name of Official: Dan DeBartolo

Title: Administrative Services Division Director

Date of Execution: 1/3/2024

APPENDIX H
***FY2022 UNEMPLOYMENT INSURANCE PENALTIES AND INTEREST
ACTIVITY & CERTIFICATION***

(AS PER ETA TEGL 15-09)

STATE UNEMPLOYMENT INSURANCE AGENCY PENALTIES AND INTEREST ACTIVITY

DESCRIPTION OF UNIT OPERATION

The Unemployment Insurance Benefit Payment Control Unit (BPC) is responsible for auditing Unemployment Insurance (UI) claims, detecting fraud, declaring benefit overpayments, collecting overpayments and assessing penalties on fraudulent UI claims. The State of Alaska assesses administrative penalties, but not interest, when benefit overpayments from fraud occurs (AS 23.20.390).

In order to isolate the costs of assessing and collecting penalties, the department first had to identify the costs associated with fraud. The department looked at the last two state fiscal years of cases (FY2021 and FY2022). The total cases for FY2021 and FY2022 was 20,236 with 2,636 (13.03%) attributable to fraud cases.

To isolate further the costs of assessing and collecting penalties, the department analyzed the way investigators manage their cases to determine the methodology used in allocating these costs. Penalties are assessed when specific data elements are entered in the Benefit Audit, Reporting and Tracking System (BARTS). The process of penalty assessment and generating collection letters is automated with the interface between the BARTS and UI database. A daily batch run identifies and calculates the penalties for each individual claim and rolls the data in the UI database. Investigators use 31 screens when they manage fraud cases and 6 of those screens (19.35%) have data elements that must be entered in order for penalties to be assessed.

The total cost incurred by the Benefit Payment Control (BPC) Unit in FY2022 was \$2,169,485 with \$282,603 attributable to fraud. Out of the \$282,603 attributable to fraud, 19.35% or \$54,697 were the costs associated with penalties.

In accordance with state and federal law, 30% of the fraud penalties collected are deposited into the UI Trust Fund and the remaining 70% collected are transferred to the state general fund. Therefore, from \$54,657 costs associated with penalties in FY2022, \$38,288 or 70% was attributable to the state general fund.

From the state general fund to the Department, the UI appropriation contribution from non-federal sources in the form of the UI lease costs paid for with state general funds is \$80,094 for FY2022.

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2024 INDIRECT COST RATE PROPOSAL

STATE UNEMPLOYMENT INSURANCE AGENCY PENALTIES AND INTEREST ALLOCATION
 BASED ON PRIOR YEAR EXPENDITURES

DESCRIPTIONS	FRAUD	NON-FRAUD	TOTAL
UI Overpayment Cases			
FY2021 Cases	1,125	5,315	6,440
FY2022 Cases	1,511	12,285	13,796
Total UI Overpayment Cases	<u>2,636</u>	<u>17,600</u>	<u>20,236</u>
2 Year Average Percentages	13.03%	86.97%	100.00%
Benefit Payment Control Expenditures			
FY2022 Expenditures	\$ 282,603	\$ 1,886,882	\$ 2,169,485
BARTS Screens			
Screens used to manage cases	6	25	31
Percentage	19.35%	80.65%	100.00%
Total Costs associated with assessing penalties	<u>\$ 54,697</u>	<u>\$ 1,521,679</u>	<u>\$ 1,576,376</u>
Breakdown of costs for assessing penalties	STATE	UCF	TOTAL
Penalties Collected			
FY2022 Penalty Revenue Collected	\$ 465,359	\$ 199,439	\$ 664,798.00
Statutorily Percentages on Penalties Collected	<u>70.00%</u>	<u>30.00%</u>	100.00%
Penalty Costs Attributable to Non-UCF	<u>\$ 38,288</u>		
Contribution to UI appropriation from non-UCF source (ETA TEGL 15-09)	\$ 80,094		

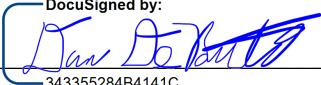
**STATE UNEMPLOYMENT INSURANCE AGENCY
PENALTIES AND INTEREST ACTIVITY
CERTIFICATION**

This is to certify that I have reviewed the penalties and interest activities submitted herewith and to the best of my knowledge and belief:

1. All costs of the penalties and interest collected were used only for the benefit of the Unemployment Insurance program.
2. As a result of the execution of the cost allocation plan for fiscal year ending June 30, 2022, \$80,094 was contributed to the UI appropriation from non-federal sources in the form of UI lease costs paid for with state general funds.

I declare that the foregoing is true and correct.

Governmental Unit: State of Alaska, Department of Labor and Workforce Development

Signature: 
343355284B4141C...

Name of Official: Dan DeBartolo

Title: Administrative Services Division Director

Date of Execution: 1/3/2024

APPENDIX I
INCOME ELIGIBILITY VERIFICATION SYSTEM

INCOME ELIGIBILITY VERIFICATION SYSTEM

As the State Unemployment Insurance (UI) Agency for the State of Alaska, the Alaska Department of Labor and Workforce Development operates the State's Income Eligibility Verification System (IEVS). The department's UI program operates the system in accordance with applicable sections of the Social Security Act (SSA). UI operates the system and allows authorized agencies access to wage and unemployment compensation data maintained on the system. UI is also authorized to acquire and maintain any information from state agencies identified in Section 1113 of the SSA.

- ❑ The following agencies are utilizing Alaska's Income and Eligibility Verification System pursuant to Sec. 1137 (42.U.S.C. 1320b-7):
 - Alaska Department of Health and Social Services (DHSS) - Electronic data access is provided "online" to DHSS. Benefiting DHSS administered programs include the Alaska Temporary Assistance Program, Medicaid, Adult Public Assistance, Chronic and Acute Medical Assistance, General Relief Assistance, Supplemental Nutrition Assistance Program (a.k.a. Food Stamp Program), and Energy Assistance Program.
 - Alaska Department of Revenue (DOR) - Electronic data access is provided "online" to DOR. The Child Support Enforcement Division of DOR utilizes the system.
 - Central Council of Tlingit and Haida Indian Tribes of Alaska (CCTHITA) - Electronic data access is provided via the provision of data sets automatically extracted and available to CCTHITA through connections with the Alaska Department of Administration's mainframe. CCTHITA administers Temporary Assistance to Needy Families (TANF) programs in southeast Alaska native communities in cooperation with U.S. Department of Health and Human Services (U.S. DHHS).
 - Association of Village Council Presidents (AVCP) - Electronic data access is provided via the provision of data sets automatically extracted and available to AVCP through connections with the Alaska Department of Administration's mainframe. AVCP administers TANF programs in Bethel region native communities in cooperation with U.S. DHHS.
 - Other State Agencies - Any other state agencies authorized in SSA to receive data maintained on IEVS.
 - Social Security Administration (SSA) - Electronic data access is provided "online" to a limited number of SSA employees located within Alaska's borders.
- ❑ Copies of written agreements with requesting departments and agencies utilizing the system are available upon request.

- ❑ The department does not recover any costs from requesting agencies for costs associated with the data acquisition, data entry, or maintenance and operation of IEVS. IEVS is maintained on the Department of Administration's (DOA) mainframe computer system. Data processing costs associated with online access and mainframe acquisition of data sets is billed directly to agencies by DOA.

The department has virtually eliminated costs for provision of IEVS data to authorized agencies by allowing agencies either online access through DOA or by the provision of data sets available on the DOA mainframe computer system. Agencies with online access are linked to IEVS through authorized workstations. Agencies without online access may acquire data through connection with DOA's mainframe. A mainframe computer program automatically extracts data records from the department's database and places data sets in an accessible file automatically and on a scheduled routine. In this manner, agencies utilizing IEVS recover the data and incur all costs associated with acquisition of the data from IEVS.

- ❑ The only agency that the department has a separate agreement with for tape matching services is the Alaska Department of Revenue (DOR), Tax Division. States are required to share wage and unemployment compensation records with the U.S. Internal Revenue Service (IRS) for the purposes of the Federal Unemployment Tax Act. An agreement is not required. IRS issues a summons for records.

The department's agreement with DOR is to supply wage data for the purpose of verifying the Alaska payroll reported on the apportionment schedule of the Alaska Corporation Net Income Tax Returns required by Alaska Statute 43.20. Data sharing is authorized by AS 23.20.110(a).

- ❑ As previously stated, the department has recovered no funds from other agencies related to IEVS.

APPENDIX J
TREND ANALYSIS, FY2023 AND FY2024

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2024 INDIRECT COST RATE PROPOSAL**

DEPARTMENT-WIDE

FISCAL YEARS 2023 and 2024

<u>DEPARTMENTAL OVERHEAD</u>	<u>PROJECTED 2023</u>	<u>PROJECTED 2024</u>	<u>VARIANCE for 2023 and 2024</u>	
			<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 2,595,803	\$ 3,389,314	\$ 793,512	23.41%
Benefits	1,954,955	1,388,857	(566,098)	-40.76%
Travel	116,148	97,389	(18,759)	-19.26%
Contract Services	1,053,633	988,870	(64,763)	-6.55%
Communications	65,975	23,360	(42,615)	-182.42%
Printing	4,513	4,200	(313)	-7.46%
Repairs & Maintenance	2,285	3,475	1,190	34.25%
Equipment Rental	-	-	-	
Transportation	10,735	10,707	(28)	-0.26%
Premises Rent	607,147	299,037	(308,110)	-103.03%
Other	249,501	34,323	(215,178)	-626.92%
Supplies	53,194	83,714	30,520	36.46%
Equipment	-	-	-	
Sub-Total Indirect Costs	<u>6,713,889</u>	<u>6,323,246</u>	<u>(390,643)</u>	<u>-6.18%</u>
SWCAP	\$ 294,095	\$ 294,095	-	0.00%
Leases paid from State funds	550,469	375,702	(174,767)	-46.52%
Administrative Systems (IRIS/ALDER) Unbilled	44,552	44,552	-	0.00%
Audit Costs	642,855	400,478	(242,377)	-60.52%
Carryforward	(180,387)	360,482	540,868	150.04%
Total Indirect	<u>\$ 8,065,473</u>	<u>\$ 7,798,554</u>	<u>\$ (266,919)</u>	<u>-3.42%</u>
Base	<u>\$ 73,476,056</u>	<u>\$ 76,594,906</u>	<u>\$ 3,118,850</u>	<u>4.07%</u>
Department-Wide Rate	8.18%	8.11%	-0.07%	-0.86%
Statewide Rate	2.80%	2.08%	-0.72%	-34.62%
Combined Dept-Wide and Statewide Rate	10.98%	10.19%	-0.79%	-7.75%

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2024 INDIRECT COST RATE PROPOSAL**

DEPARTMENT-WIDE

FISCAL YEARS 2023 and 2024

<u>DVR</u>	PROJECTED	PROJECTED	VARIANCE	
	<u>2023</u>	<u>2024</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 593,059	\$ 487,860	\$ (105,200)	-21.56%
Benefits	400,633	373,163	(27,470)	-7.36%
Travel	20,500	26,000	5,500	21.15%
Contract Services	204,400	183,700	(20,700)	-11.27%
Communications	8,200	8,200	-	0.00%
Printing	-	-	-	
Repairs & Maintenance	3,000	3,000	-	0.00%
Equipment Rental	-	-	-	
Transportation	-	-	-	
Premises Rent	26,500	26,500	-	0.00%
Other	9,200	8,800	(400)	-4.55%
Supplies	43,700	41,200	(2,500)	-6.07%
Equipment	-	-	-	
Sub-Total Indirect Costs	<u>1,309,193</u>	<u>1,158,423</u>	<u>(150,770)</u>	<u>-13.02%</u>
Carryforward	\$ (173,133)	\$ 56,579	229,712	406.00%
Total Indirect	<u>\$ 1,136,060</u>	<u>\$ 1,215,002</u>	<u>\$ 78,942</u>	<u>6.50%</u>
Base	<u>\$ 12,917,207</u>	<u>\$ 13,493,277</u>	<u>\$ 576,070</u>	<u>4.27%</u>
DVR Division Rate	8.79%	9.00%	0.21%	2.33%
Department-Wide Rate	8.18%	8.11%	-0.07%	-0.86%
Statewide Rate	2.80%	2.08%	-0.72%	-34.62%
Total Rate	19.77%	19.19%	-0.58%	-3.02%

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2024 INDIRECT COST RATE PROPOSAL**

DEPARTMENT-WIDE

FISCAL YEARS 2023 and 2024

<u>DETS</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>VARIANCE</u>	
	<u>2023</u>	<u>2024</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 755,996	\$ 800,566	\$ 44,570	5.57%
Benefits	442,402	441,145	(1,256)	-0.28%
Travel	53,498	14,933	(38,565)	-258.25%
Contract Services	127,552	105,552	(22,000)	-20.84%
Communications	7,408	7,408	-	0.00%
Printing	-	-	-	
Repairs & Maintenance	3,938	3,938	-	0.00%
Equipment Rental	-	-	-	
Transportation	-	-	-	
Premises Rent	59,693	59,693	-	
Other	7,411	14,333	6,922	48.29%
Supplies	78,095	37,530	37,530	100.00%
Equipment	-	-	-	
Sub-Total Indirect Costs	<u>1,535,993</u>	<u>1,485,098</u>	<u>27,201</u>	<u>1.83%</u>
Carryforward	\$ (374,301)	\$ 323,887	698,188	0.00%
Total Indirect	<u>\$ 1,161,692</u>	<u>\$ 1,808,985</u>	<u>\$ 725,388</u>	<u>40.10%</u>
Base	<u>\$ 31,405,202</u>	<u>\$ 32,428,689</u>	<u>\$ 1,023,487</u>	<u>3.16%</u>
DETS Division Rate	3.70%	5.58%	1.88%	33.69%
Department-Wide Rate	8.18%	8.11%	-0.07%	-0.86%
Statewide Rate	2.80%	2.08%	-0.72%	-34.62%
Total Rate	14.68%	15.77%	1.09%	6.91%

THE END
