



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Labor and
Workforce Development

ADMINISTRATIVE SERVICES
Management Services

PO Box 111149
Juneau, Alaska 99811
Main: 907.465.5980
Fax: 907-465-2107

February 20, 2026

Phát Châu, Cost Accountant/Negotiator
OSPE/OASAM/Division of Cost & Price Determination
Strategy & Administration Office
U.S. Department of Labor
200 Constitution Avenue, N.W., Room S-1510
Washington, DC 20210

Dear Mr. Chau,

For your approval, enclosed is the FY2027 Indirect Cost Proposal for the Alaska Department of Labor and Workforce Development.

The plan provides the department's budgeted expenditures and funding for FY2027 and unaudited actual expenditures for FY2025. To date, the final financial and single audit reports for the FY2025 data is a work in progress.

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

Sincerely,

Signed 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**

FY2027 Indirect Cost Proposal

For Fiscal Year Ending June 30, 2027

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

TABLE OF CONTENTS

Section I.	Introduction	4
Section II.	Certificate of Indirect Costs	7
Section III.	Organization Overview	9
Section IV.	Cost Policy	26
Section V.	Financial Information	31
Section VI.	Classification of Costs.....	41
Section VII.	FY2027 Department-Wide Fixed Indirect Cost Rate	83
Section VIII.	FY2027 Vocational Rehabilitation Division Fixed Indirect Cost Rate	88
Section IX.	FY2027 Employment and Training Services Division Fixed Indirect Cost Rate	93
Section X.	Allocated Costs.....	98
Appendix A: FY2027 Organizational Charts		
Appendix B1: Chart of Accounts		
Appendix B2: Financial Reports		
Appendix C: FY2025 and FY2027 Leases		
Appendix D: FY2025 Legislative Audit Unbilled		
Appendix E: FY2025 Administrative Systems (IRIS/ALDER) Unbilled		
Appendix F: FY2025 Statewide Cost Allocation Plan Agreement		
Appendix G: FY2025 Tax Collection Activity and Certification		
Appendix H: FY2025 Unemployment Insurance Penalties and Interest Activity and Certification		
Appendix I: Income Eligibility Verification System		
Appendix J: Trend Analysis, FY2026 and FY2027		

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, 2026, and ending June 30, 2027 (FY2027). The proposal has been developed to support the approval of a FY2027 department-wide fixed indirect cost rate, FY2027 Vocational Rehabilitation division fixed indirect cost rate, and FY2027 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 unaudited actual expenditures for the fiscal year ended June 30, 2025 (FY2025) and budgeted expenditures and funding for FY2027.
- 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: FY2027 Department-Wide Fixed Indirect Cost Rate - Schedules providing the calculation of the FY2027 department-wide fixed indirect cost rate.
- Section VIII: FY2027 Vocational Rehabilitation Division Fixed Indirect Cost Rate - Schedules providing the calculation of the FY2027 Vocational Rehabilitation Division fixed indirect cost rate.
- Section IX: FY2027 Employment and Training Services Division Fixed Indirect Cost Rate - Schedules providing the calculation of the FY2027 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: FY2027 Organizational Charts - Department organization charts.
- Appendix B1: Chart of Accounts Financial Structures.
- Appendix B2: 2025 Financial Reports – Appendix B2-1 Unaudited Department Operating and Capital Appropriation Expenditure Report; Appendix B2-2 Prior year Unbilled Indirect Costs; Appendix B2-3 Prior Years Central Services Costs Reconciliation; Appendix B2-4 Employee Timesheet for Indirect and Direct Charges.
- Appendix C: FY2025 Actual and FY2027 Budgeted Leases - Lease costs that show state paid versus component costs by lease that have been claimed as indirect costs.
- Appendix D: FY2025 Legislative Audit Memorandum billing or Unbilled Costs for State of Alaska Single Audit Services that have been claimed as indirect costs.
- Appendix E: FY2025 Administrative Systems and Payroll Systems Unbilled Costs - IRIS procurement, financial system and payroll system and ALDER (data warehouse) - for usage by the Department of Administration, Division of Finance that has been claimed as indirect costs.
- Appendix F: FY2025 Statewide Cost Allocation Plan (SWCAP) Agreement, Section 1, Exhibit A – identifying the State of Alaska’s FY2025 fixed indirect costs and central services unbilled costs. Also included is FY2018 through FY2024 SWCAP to support Appendix B2-3 Prior Years Central Services Costs Reconciliation.
- Appendix G: FY2025 Tax Collection Activity and Certification - Description of the department’s tax collection activity, and certification of compliance with ETA TEGL No. 06-05.
- Appendix H: FY2025 Unemployment Insurance Penalties and Interest Activity and Certification - 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, FY2026 and FY2027 - 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 FY2027 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

Signed by: 
Signature: _____
343355284B4141C...

Name of Official: Dan DeBartolo

Title: Administrative Services Division Director

Date of Execution: 2/20/2026

SECTION III
ORGANIZATION OVERVIEW

ORGANIZATION OVERVIEW

In FY2027, the department consists of the Office of the Commissioner, the Alaska Workforce Investment Board, the Alaska Labor Relations Agency, Office of Citizenship Assistance 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.

FY2025 unaudited actual expenditures and FY2027 budgeted expenditures and funding information for each component is provided in Section V of the proposal, and FY2027 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

- ALN/CFDA - 17.258 - WIOA Adult Program
- ALN/CFDA - 17.259 - WIOA Youth Activities
- ALD/CFDA – 17.277 – Alaska Flooding Dislocated Worker Grant
- ALN/CFDA - 17.285 – Apprenticeship USA Grants

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

Office of Citizenship Assistance

The mission of the Office of Citizenship Assistance is to assist legal immigrants in Alaska with employment referrals and information about workers' rights. Agency services include connecting legal immigrants with information about employment and training opportunities in Alaska, provide legal immigrants with referral to services, and elevate workforce barriers faced by legal immigrants.

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 four components: Management Services, Leasing, Technology Services, and Labor Market Information.

The Data Processing Unit was transferred back from the Division of Employment and Training Services Administration to Administrative Services Division in FY2025. It is renamed Technology Services and placed into its own component under ASD.

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; and procurement, mail and facilities management for department programs.

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. Several deconsolidation has occurred since then for Information Technology, Human Resources and Procurement during FY2023 thru FY2025. The latest deconsolidation is expected to occur in FY2027 for Travel and Payables with the return of five Payables and Travel positions from DOA back to the department under ASD Management Services.

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 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

Technology Services Component

The Technology Services component 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

- ALN/CFDA - 17.207 - Employment Service/Wagner-Peyser Funded Activities
- ALN/CFDA - 17.225 - Unemployment Insurance – Administration
- ALN/CFDA - 17.258 - WIOA Adult Program

1004: General Fund Receipts

1007: Inter-Agency Receipts

1054: State Training and Employment Program Account

1061: Capital Improvement Project Receipts

1151: Technical and Vocational Education Program Account

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

- ALN/CFDA - 17.002 - Labor Force Statistics - Current Employment Statistics; Local Area Unemployment Statistics; Quarterly Census of Employment and Wages; and Occupational Employment Statistics
- ALN/CFDA - 17.005 - Compensation and Working Conditions - Annual Survey; Census of Fatal Occupational Injuries

- ALN/CFDA - 17.207 - Employment Service/Wagner-Peyser Funded Activities - Labor Market/Workforce Information Grants to States
- ALN/CFDA - 90.100 - Denali Commission Program - Distressed Community

1004: General Fund Receipts

1007: Inter-Agency Receipts

1054: State Training and Employment Program Account

1092: Mental Health Trust Authority Authorized Receipts

1108: Statutory Designated Program Receipts

1151: Technical and Vocational Education Program Account

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:

1004: General Fund Receipts

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:

1004: General Fund Receipts

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:

1004: General Fund Receipts

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

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

1003: General Fund Match

1007: Inter-Agency Receipts

1157: Workers Safety and Compensation Administration Account

Alaska Safety Advisory Program 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:

1004: General Fund Receipts

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 Workforce Services and Workforce Development components merged into Workforce Services component in FY2024. The Data Processing component, now called Technology Services, was transferred back to the Administrative Services Division from the DETS Administration component in FY2025.

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 component now called Technology Services was transferred back to the Administrative Services Division from the DETS Administration component in FY2025.

Funding Sources:

1002: Federal Receipts

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

1003: General Fund Match

1007: Inter-Agency Receipts

Workforce Services Component

The Workforce Services 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

- ALN/CFDA - 17.207 - Employment Service/Wagner-Peyser Funded Activities
- ALN/CFDA - 17.245 - Trade Adjustment Assistance
- ALN/CFDA - 17.258 - WIOA Adult Program
- ALN/CFDA - 17.259 - WIOA Youth Activities
- ALN/CFDA - 17.271 - Work Opportunity Tax Credit Program
- ALN/CFDA - 17.273 - Temporary Labor Certification for Foreign Workers
- ALN/CFDA – 17.277 - Alaska Flooding Dislocated Worker Grant
- ALN/CFDA - 17.278 - WIOA Dislocated Worker Formula Grants
- ALN/CFDA - 17.285 – Apprenticeship USA Grants
- ALN/CFDA - 17.801 - Disabled Veterans' Outreach Program – Disable Veterans Outreach and Local Veterans' Employment Representative Programs
- ALN/CFDA - 84.002 - Adult Education - Basic Grants to States

1003: General Fund Match

1004: General Fund Receipts

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

- ALN/CFDA - 17.207 - Employment Service/Wagner-Peyser Funded Activities
- ALN/CFDA - 17.225 - Unemployment Insurance State Administration (Base Award), Reemployment & Eligibility Assessment (RESEA), Unemployment Insurance Disaster Unemployment Assistance (DUA), Pandemic Unemployment Assistance (PUA).

1005: General Fund Program Receipts

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

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.

1004: General Fund Receipts

1007: Inter-Agency Receipts

1092: Mental Health Trust Authority Authorized 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

- ALN/CFDA - 84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States

- ALN/CFDA - 84.187 - Supported Employment Services for Individuals (Youth) with the Most Significant Disabilities
- ALN/CFDA - 84.426 - Randolph-Sheppard – Financial Relief and Restoration Payments
- ALN/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

- ALN/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

- ALN/CFDA - 17.235 - Senior Community Service Employment Program
- ALN/CFDA - 84.177 - Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind
- ALN/CFDA - 84.187 - Supported Employment Services for Individuals (Adults) with the Most Significant Disabilities
- ALN/CFDA - 93.464 - Administration for Community Living (ACL) Assistive Technology

1003: General Fund Match

1004: General Fund Receipts

1007: Inter-Agency Receipts

1054: State Training and Employment Program Account

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

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

1004: General Fund Receipts

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

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 were transferred back to the Department in FY2024.

Funding Sources:

1007: Inter-Agency Receipts

1151: Technical and Vocational Education Program Account

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 (ACFR) 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, FY2027 Department-Wide Fixed Indirect Cost Rate, provides the rate proposed for FY2027.

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, FY2027 Vocational Rehabilitation Division Fixed Indirect Cost Rate, provides the rate proposed for FY2027.

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, FY2027 Employment and Training Services Division Fixed Indirect Cost Rate, provides the rate proposed for FY2027.

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 FY2025 and budgeted expenditures and funding for FY2027. All subsequent schedules in the proposal reconcile to the schedules presented in this section. The schedules are provided following a brief description.

FY2025 Actual Department Expenditures

Schedule V-A, Actual Department Expenditures (Unaudited) for the Fiscal Year Ended June 30, 2025, provides the department's total unaudited operating expenditures for FY2025 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.

FY2027 Budgeted Department Expenditures

Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2027, provides the department's total budgeted expenditures for FY2027 as presented in the FY2027 Governor's Budget Plan Scenario (23629). 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.

FY2027 Budgeted Department Funding

Schedule V-C, Budgeted Department Funding for the Fiscal Year Ending June 30, 2027, provides the department's total budgeted funding for FY2027 as presented in the FY2027 Governor's Budget Plan Scenario (23629). 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.
- ❑ 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 (0.25 percent of covered wages), AS 23.15.835.
- ❑ Other - includes the following funding sources:
 - General Fund Program Receipts (1005) - receipts for services provided by programs funded by general fund appropriations.
 - 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
 FY2027 INDIRECT COST RATE PROPOSAL

ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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	\$ 1,171,738	\$ 97,831	\$ 927,283	\$ 22,777		\$ -	\$ 2,219,629
Workforce Investment Board	1,446,627	69,453	911,967	56,618		22,596,810	25,081,475
AK Labor Relations Agency	386,818	6,984	60,462	5,561			459,825
Office of Citizenship Assistance	148,946	4,273	48,125	6,347			207,691
Total	3,154,129	178,541	1,947,837	91,303	-	22,596,810	27,968,620
Administrative Services							
Management Services	3,898,042	17,940	258,626	50,652			4,225,260
Leasing			1,621,920	129,428			1,751,348
Technology Services	3,486,119	7,136	417,657	17,981			3,928,893
Labor Market Information	3,410,741	33,795	560,850	27,733			4,033,119
Total	10,794,902	58,871	2,859,053	225,794	-	-	13,938,620
Workers' Compensation							
Workers' Compensation	5,015,677	35,262	468,386	61,624		11,545	5,592,494
WC Appeals Commission	333,181	624	53,797	12,635			400,237
WC Benefits Guaranty Fund	128,577		73,504	146		372,457	574,684
Second Injury Fund	252,030		35,494	204		2,117,749	2,405,477
Fishermen's Fund	287,733	13,216	236,192	7,748		371,092	915,981
Total	6,017,198	49,102	867,373	82,357	-	2,872,843	9,888,873
Labor Standards and Safety							
Wage and Hour Admin.	1,622,283	9,602	607,109	20,253			2,259,247
Mechanical Inspection	2,289,972	68,845	542,451	10,604			2,911,872
Occupational Safety and Health	4,130,798	120,551	987,578	72,946			5,311,873
Alaska Safety Advisory Council	29,231	2,553	68,991	45,354			146,129
Total	8,072,284	201,551	2,206,129	149,157	-	-	10,629,121
Employment and Training Services							
Employment & Training Svcs Admin	1,735,184	31,060	184,896	2,014			1,953,154
Workforce Services	11,397,306	145,359	4,879,575	835,344		8,538,936	25,796,520
Unemployment Insurance	12,929,394	59,187	7,598,335	202,933		2,069	20,791,918
Total	26,061,884	235,606	12,662,806	1,040,291	-	8,541,005	48,541,592

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
Vocational Rehabilitation							
Vocational Rehabilitation Admin	862,368	11,238	112,236	2,200	-		988,042
Client Services	8,855,550	59,729	2,447,760	128,641		4,754,945	16,246,625
Disability Determination	3,289,123	4,000	817,457	20,565		1,200,110	5,331,255
Special Projects	281,727	11,999	34,070	31,936		2,734,550	3,094,282
Total	13,288,768	86,966	3,411,523	183,342	-	8,689,605	25,660,204
AK Vocational Technical Center							
AK Vocational Technical Center	7,816,611	39,757	1,228,244	1,120,707	444,578	800,527	11,450,424
AVTEC Facilities Maintenance	1,143,748		1,317,260	160,427	-		2,621,435
Total	8,960,359	39,757	2,545,504	1,281,134	444,578	800,527	14,071,859
Total Operating Appropriations	76,349,524	850,394	26,500,225	3,053,378	444,578	43,500,790	150,698,889
Multi-Year Operating Appropriations							
B23B 075323230 Workforce Trng & Emplmnt Prg						53,132	53,132
B531 B53161054 Training & Employment Grants						1,388,700	1,388,700
Total	-	-	-	-	-	1,441,832	1,441,832
Capital Appropriations							
B21A 077221130 VR BEP Equip Replacement			109,488		24,147		133,635
Total	-	-	109,488	-	24,147	-	133,635
Capital Unbudgeted RSAs							
B19A - 07RS01821 AVT STW Deferred Maint CIP			391				391
B20A - 07RS01822 AVT STW Deferred Maint CIP			163,082				163,082
B22B - 07RS01823 AVT STW Deferred Maint CIP			916,413				916,413
B23F - 07RS08125 AVT STW Deferred Maint CIP			124,882				124,882
BR85 - BR8521007 AVT STW Deferred Maint CIP					99,853		99,853
Total	-	-	1,204,768	-	99,853	-	1,304,621
Grand Total	\$ 76,349,524	\$ 850,394	\$ 27,814,481	\$ 3,053,378	\$ 568,578	\$ 44,942,622	\$ 153,578,977

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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	\$ 1,270,200	\$ 61,900	\$ 148,000	\$ 37,700	\$ -	\$ -	\$ 1,517,800
Workforce Investment Board	1,771,300	76,100	1,157,300	153,500	-	31,088,900	34,247,100
AK Labor Relations Agency	599,800	3,200	59,400	2,200	-	-	664,600
Office of Citizenship Assistance	388,000	2,900	65,100	22,900	-	-	478,900
Total	4,029,300	144,100	1,429,800	216,300	-	31,088,900	36,908,400
Administrative Services							
Management Services	4,375,400	13,000	1,008,100	61,600	-	-	5,458,100
Leasing	-	-	1,987,500	-	-	-	1,987,500
Technology Services	4,646,500	11,500	1,670,200	121,300	-	-	6,449,500
Labor Market Information	3,994,100	40,100	983,700	26,000	-	-	5,043,900
Total	13,016,000	64,600	5,649,500	208,900	-	-	18,939,000
Workers' Compensation							
Workers' Compensation	6,236,600	33,800	1,063,200	74,800	-	1,323,100	8,731,500
WC Appeals Commission	402,200	5,400	97,700	13,000	-	-	518,300
WC Benefits Guaranty Fund	144,900	-	231,600	2,000	-	432,700	811,200
Second Injury Fund	310,000	-	65,700	4,300	-	2,535,900	2,915,900
Fishermen's Fund	352,700	21,100	328,900	41,400	-	744,700	1,488,800
Total	7,446,400	60,300	1,787,100	135,500	-	5,036,400	14,465,700
Labor Standards and Safety							
Wage and Hour Admin.	2,450,100	12,700	674,500	12,000	-	-	3,149,300
Mechanical Inspection	3,205,300	105,000	727,900	20,000	-	-	4,058,200
Occupational Safety and Health	4,910,800	110,100	1,092,500	27,000	-	-	6,140,400
Alaska Safety Advisory Program	31,600	-	166,800	93,200	-	-	291,600
Total	10,597,800	227,800	2,661,700	152,200	-	-	13,639,500

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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	1,982,400	20,300	267,800	29,800	-	-	2,300,300
Workforce Services	14,409,100	164,800	5,137,200	196,800	-	8,774,100	28,682,000
Unemployment Insurance	17,978,700	60,500	8,569,300	292,400	-	-	26,900,900
Total	<u>34,370,200</u>	<u>245,600</u>	<u>13,974,300</u>	<u>519,000</u>	<u>-</u>	<u>8,774,100</u>	<u>57,883,200</u>
Vocational Rehabilitation							
Vocational Rehab. Admin.	1,046,500	6,000	394,000	20,200	-	-	1,466,700
Client Services	11,339,700	58,200	2,789,100	377,600	-	5,386,400	19,951,000
Disability Determination	4,330,200	6,600	1,007,800	38,000	-	1,454,100	6,836,700
Special Projects	343,900	10,000	44,800	101,900	-	2,481,300	2,981,900
Total	<u>17,060,300</u>	<u>80,800</u>	<u>4,235,700</u>	<u>537,700</u>	<u>-</u>	<u>9,321,800</u>	<u>31,236,300</u>
AK Vocational Technical Center							
AK Vocational Technical Center	9,300,100	93,600	1,397,700	1,592,000	-	2,541,600	14,925,000
AVTEC Facilities Maintenance	1,246,100	-	4,339,100	400,400	-	-	5,985,600
Total	<u>10,546,200</u>	<u>93,600</u>	<u>5,736,800</u>	<u>1,992,400</u>	<u>-</u>	<u>2,541,600</u>	<u>20,910,600</u>
Grand Total	<u>\$ 97,066,200</u>	<u>\$ 916,800</u>	<u>\$ 35,474,900</u>	<u>\$ 3,762,000</u>	<u>\$ -</u>	<u>\$ 56,762,800</u>	<u>\$ 193,982,700</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT FUNDING
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

ORGANIZATION UNIT	FEDERAL RECEIPTS	GENERAL FUND	I/A RECEIPTS	EMPLOYMENT TRAINING	VOCATIONAL TRAINING	WORKERS SAFETY	OTHER	TOTAL
Office of the Commissioner								
Commissioner's Office		559,000	958,800					1,517,800
Workforce Investment Board	10,821,200	2,318,800	426,800	7,589,300	13,091,000			34,247,100
AK Labor Relations Agency		664,600						664,600
Office of Citizenship Assistance		478,900						478,900
Total	10,821,200	4,021,300	1,385,600	7,589,300	13,091,000	-	-	36,908,400
Administrative Services								
Management Services	3,388,200	429,100	1,640,800					5,458,100
Leasing		1,987,500						1,987,500
Technology Services	4,077,500	15,400	2,154,500	38,300	38,300		125,500	6,449,500
Labor Market Information	1,550,500	1,107,900	1,783,000	200,000	208,400	145,500	48,600	5,043,900
Total	9,016,200	3,539,900	5,578,300	238,300	246,700	145,500	174,100	18,939,000
Workers' Compensation								
Workers' Compensation		1,430,200				7,301,300		8,731,500
WC Appeals Commission		25,300				493,000		518,300
WC Benefits Guaranty Fund							811,200	811,200
Second Injury Fund							2,915,900	2,915,900
Fishermen's Fund							1,488,800	1,488,800
Total	-	1,455,500	-	-	-	7,794,300	5,215,900	14,465,700
Labor Standards and Safety								
Wage and Hour Admin.		26,100	740,800				2,382,400	3,149,300
Mechanical Inspection		857,600	738,100				2,462,500	4,058,200
Occupational Safety and Health	2,647,200	2,494,400	265,200			733,600		6,140,400
Alaska Safety Advisory Program		6,100					285,500	291,600
Total	2,647,200	3,384,200	1,744,100	-	-	733,600	5,130,400	13,639,500

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT FUNDING
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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	2,088,100	15,600	196,600					2,300,300
Workforce Services	22,309,900	1,990,100	1,539,900	2,465,300	14,800		362,000	28,682,000
Workforce Development								-
Unemployment Insurance	25,262,900	8,700	171,100	482,000	482,000		494,200	26,900,900
Total	49,660,900	2,014,400	1,907,600	2,947,300	496,800	-	856,200	57,883,200
Vocational Rehabilitation								
Vocational Rehab. Admin.	1,035,800	6,600	324,300				100,000	1,466,700
Client Services	14,985,300	4,701,500					264,200	19,951,000
Disability Determination	6,511,800		324,900					6,836,700
Special Projects	2,538,000	157,900	96,000	190,000				2,981,900
Total	25,070,900	4,866,000	745,200	190,000	-	-	364,200	31,236,300
AK Vocational Technical Center								
AK Vocational Technical Center	815,300	6,060,400	1,172,800	188,800	1,583,800		5,103,900	14,925,000
AVTEC Facilities Maintenance			2,852,000		3,033,800		99,800	5,985,600
Total	815,300	6,060,400	4,024,800	188,800	4,617,600	-	5,203,700	20,910,600
Grand Total	\$ 98,031,700	\$ 25,341,700	\$ 15,385,600	\$ 11,153,700	\$ 18,452,100	\$ 8,673,400	\$ 16,944,500	\$ 193,982,700

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 FY2025 TOTAL ACTUAL COSTS

Schedule VI-A provides the classification of the department's total actual costs for FY2025. The schedule reconciles to Schedule V-A, Actual Department Expenditures (unaudited) for the Fiscal Year Ended June 30, 2025, 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 FY2025 carryforward adjustments, which are included in the development of FY2027 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

The support schedules provide detail information for each component that has FY2025 unaudited 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 FY2027, 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. ASD Management Services provides full level of procurement and payment services for AVTEC. The procurement specialist position was transferred from AVTEC to ASD Management Services in FY2025. Schedule VI A-4 only reflects the payroll costs associated to the accounting technician position in FY2025. Effective in FY2026, AVTEC procurement and payment processing associated costs will no longer be part of the department-wide indirect cost pool.

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 FY2025 ACTUAL PERSONAL SERVICES COSTS

Schedule VI-B provides the classification of the department's actual personal services costs for FY2025. The schedule reconciles to Schedule V-A, Actual Department Expenditures (unaudited) for the Fiscal Year Ended June 30, 2025, in Section V of the proposal. Schedule information is

utilized in the determination of the FY2025 carryforward adjustments, which are included in the development of FY2027 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 FY2027 TOTAL BUDGETED COSTS

Schedule VI-C provides the classification of the department's total budgeted costs for FY2027. The schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2027, 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 FY2027 Governor's Budget Plan Scenario (23629);
- 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 TEG 10-24 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) and Deputy Commissioners (PCN 07-1002 and 07-1003). The following support positions are included in the Commissioner's Office:

- Special Assistant to the Commissioner 2 (PCN 07-1037 and 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 2 (PCN 07-1515)
 - Administrative Officer 2 (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 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)
 - 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. From the administrative consolidation initiative of FY2017, five positions are transferred from DOA to the department effective in FY2027 as part of the Travel and Payable deconsolidation. 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 3 (PCN 07-1710)
 - Accountant 3 (PCN 21-2007)
 - Accounting Technician 3 (PCN 07-1209)
 - Accounting Technician 3 (PCN 07-1211) Transferred PCN from DOA

- Accounting Technician 3 (PCN 07-1213)
- Accounting Technician 3 (PCN 07-1216)
- Accounting Technician 3 (PCN 07-5840)
- Accounting Technician 2 (PCN 07-1223) Transferred PCN from DOA
- Accounting Technician 2 (PCN 07-1224)
- Accounting Technician 1 (PCN 07-1108)
- Accounting Technician 1 (PCN 07-1202) Transferred PCN from DOA
- Accounting Technician 1 (PCN 08-0475) Transferred PCN from DOA
- Accounting Technician 1 (PCN 21-2034) Transferred PCN from DOA

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 workforce 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. The procurement function and payment processing have been fully absorbed under ASD Management Services effective in FY2026. The associated

position costs previously reported in this schedule are now excluded from the department-wide indirect cost pool.

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)

SCHEDULE VI-D: CLASSIFICATION OF FY2027 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, 2027. The schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2027, in Section V of the proposal. Schedule information is utilized in the determination of the FY2027 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;
- ❑ 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
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2025 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	\$ 2,219,629	\$ 1,534,781	\$ 684,848		\$ 684,848
Workforce Investment Board		25,081,475	\$ 25,081,475			-
AK Labor Relations Agency		459,825	\$ 459,825			
Office of Citizenship Assistance		207,691	\$ 207,691			-
Total		<u>27,968,620</u>	<u>27,283,772</u>	<u>684,848</u>	<u>-</u>	<u>684,848</u>
Administrative Services						
Management Services	VI A-2	4,225,260	293,704	3,931,556		\$ 3,931,556
Leasing		1,751,348	1,751,348			\$ -
Technology Services		3,928,893	3,928,893			\$ -
Labor Market Information	VI A-3	4,033,119	3,695,606	337,513		\$ 337,513
Total		<u>13,938,620</u>	<u>9,669,551</u>	<u>4,269,069</u>	<u>-</u>	<u>4,269,069</u>
Workers' Compensation						
Workers' Compensation		5,592,494	5,592,494			-
WC Appeals Commission		400,237	400,237			-
WC Benefits Guaranty Fund		574,684	574,684			-
Second Injury Fund		2,405,477	2,405,477			-
Fishermen's Fund		915,981	915,981			-
Total		<u>9,888,873</u>	<u>9,888,873</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety						
Wage and Hour Admin.		2,259,247	2,259,247			-
Mechanical Inspection		2,911,872	2,911,872			-
Occupational Safety and Health		5,311,873	5,311,873			-
Alaska Safety Advisory Council		146,129	146,129			-
Total		<u>10,629,121</u>	<u>10,629,121</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2025 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	1,953,154	317,767		1,635,387	1,635,387
Workforce Services		25,796,520	25,796,520			-
Workforce Development (merged to WS in FY24)		-	-			-
Unemployment Insurance		20,791,918	20,791,918			-
Total		48,541,592	46,906,205	-	1,635,387	1,635,387
Vocational Rehabilitation						
Vocational Rehabilitation Admin	VI A-5	988,042	104,100		883,942	883,942
Client Services		16,246,625	16,246,625			-
Disability Determination		5,331,255	5,331,255			-
Special Projects		3,094,282	3,094,282			-
Total		25,660,204	24,776,262	-	883,942	883,942
AK Vocational Technical Center						
AK Vocational Technical Center	VI A-4	11,450,424	11,353,056	97,368		97,368
AVTEC Facilities Maintenance		2,621,435	2,621,435			-
Total		14,071,859	13,974,491	97,368	-	97,368
Total Operating Appropriations		150,698,889	150,698,889	-		-
Multi-Year Operating Appropriations						
B23B 075323230 Workforce Trng & Emplmnt Prg		53,132	53,132			-
B531 B53161054 Training & Employment Grants		1,388,700	1,388,700			-
Total		1,441,832	1,441,832	-	-	-
Capital Appropriations						
B21A 077221130 VR BEP Equip Replacement		133,635	133,635			-
Total		133,635	133,635	-	-	-

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2025 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS		
				DEPT-WIDE	DIVISION	TOTAL
Capital Unbudgeted RSAs						
B19A - 07RS01821 AVT STW Deferred Maint CIP		391	391			-
B20A - 07RS01822 AVT STW Deferred Maint CIP		163,082	163,082			-
B22B - 07RS01823 AVT STW Deferred Maint CIP		916,413	916,413			-
B23F - 07RS08125 AVT STW Deferred Maint CIP		124,882	124,882			-
BR85 - BR8521007 AVT STW Deferred Maint CIP		99,853	99,853			-
Total		<u>1,304,621</u>	<u>1,304,621</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Actual		<u>153,578,977</u>	<u>146,008,363</u>	<u>5,051,285</u>	<u>2,519,329</u>	<u>7,570,614</u>
Additional Costs						
FY2025 State Paid Leases	Appendix C	413,207	59,133	354,074		354,074
FY2025 Legislative Audit Unbilled Costs	Appendix D	379,409		379,409		379,409
FY2025 Administrative Systems & Payroll Unbilled Costs	Appendix E	106,254		106,254		106,254
FY2025 Statewide Central Services Unbilled Costs	Appendix F	192,661		192,661		192,661
Total Additional Costs		<u>1,091,531</u>	<u>59,133</u>	<u>1,032,398</u>	<u>-</u>	<u>1,032,398</u>
Grand Total		<u>\$ 154,670,508</u>	<u>\$ 146,067,496</u>	<u>\$ 6,083,683</u>	<u>\$ 2,519,329</u>	<u>\$ 8,603,012</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS
Personal Services	\$ 1,171,738	\$ 616,579	\$ 555,159
Travel	97,831	28,200	69,631
Services			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	927,283	867,303	59,980
Total Services	927,283	867,303	59,980
Supplies	22,777	22,699	78
Capital Outlay			
Equipment Less Than \$5,000	-	-	
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 2,219,629	\$ 1,534,781	\$ 684,848

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 3,898,042	\$ 256,800	3,641,242
Travel	17,940	-	17,940
Services			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	258,626	17,514	241,112
Total Services	258,626	17,514	241,112
Supplies	50,652	19,390	31,262
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 4,225,260	\$ 293,704	\$ 3,931,556

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 3,410,741	\$ 3,075,751	\$ 334,990
Travel	33,795	32,126	\$ 1,669
Services			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	560,850	560,017	833
Total Services	560,850	560,017	833
Supplies	27,733	27,712	21
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 4,033,119	\$ 3,695,606	\$ 337,513

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 7,816,611	\$ 7,719,243	\$ 97,368
Travel	39,757	39,757	-
Services			
Unallowable Vehicle			
Penalties and Fines			
Penalty Interest			
Other	1,228,244	1,228,244	
Total Services	1,228,244	1,228,244	-
Supplies	1,120,707	1,120,707	-
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater	444,578	444,578	
Total Capital Outlay	444,578	444,578	-
Assistance	800,527	800,527	-
Total Costs	\$ 11,450,424	\$ 11,353,056	\$ 97,368

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services	\$ 862,368	\$ 97,900	\$ 764,468
Travel	11,238	-	11,238
Services			
Unallowable Vehicle			
Penalties and Fines			
Penalty Interest			
Other	112,236	6,200	106,036
Total Services	112,236	6,200	106,036
Supplies	2,200	-	2,200
Capital Outlay			
Equipment Less Than \$5,000	-	-	
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 988,042	\$ 104,100	\$ 883,942

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services	\$ 1,735,184	\$ 316,479	\$ 1,418,705
Travel	31,060	-	31,060
Services			
Unallowable Vehicle Penalties and Fines			
Penalty Interest			
Other	184,896	1,288	183,608
Total Services	184,896	1,288	183,608
Supplies	2,014	-	2,014
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 1,953,154	\$ 317,767	\$ 1,635,387

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2025 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	\$ 1,171,738	\$ 616,579	\$ 555,159	\$ -	\$ 555,159
Workforce Investment Board		1,446,627	1,446,627			-
AK Labor Relations Agency		386,818	386,818			-
Office of Citizenship Assistance		148,946	148,946			-
Total		<u>3,154,129</u>	<u>2,598,970</u>	<u>555,159</u>	<u>-</u>	<u>555,159</u>
Administrative Services						
Management Services	VI A-2	3,898,042	256,800	3,641,242		3,641,242
Leasing		-				-
Technology Services		3,486,119	3,486,119			-
Labor Market Information	VI A-3	3,410,741	3,075,751	334,990		334,990
Total		<u>10,794,902</u>	<u>6,818,670</u>	<u>3,976,232</u>	<u>-</u>	<u>3,976,232</u>
Workers' Compensation						
Workers' Compensation		5,015,677	5,015,677			-
WC Appeals Commission		333,181	333,181			-
WC Benefits Guaranty Fund		128,577	128,577			-
Second Injury Fund		252,030	252,030			-
Fishermen's Fund		287,733	287,733			-
Total		<u>6,017,198</u>	<u>6,017,198</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety						
Wage and Hour Admin.		1,622,283	1,622,283			-
Mechanical Inspection		2,289,972	2,289,972			-
Occupational Safety and Health		4,130,798	4,130,798			-
Alaska Safety Advisory Council		29,231	29,231			-
Total		<u>8,072,284</u>	<u>8,072,284</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2025 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	1,735,184	316,479		1,418,705	1,418,705
Workforce Services		11,397,306	11,397,306			-
Unemployment Insurance		12,929,394	12,929,394			-
Total		26,061,884	24,643,179	-	1,418,705	1,418,705
Vocational Rehabilitation						
Vocational Rehabilitation Admin	VI A-5	862,368	97,900		764,468	764,468
Client Services		8,855,550	8,855,550			-
Disability Determination		3,289,123	3,289,123			-
Special Projects		281,727	281,727			-
Total		13,288,768	12,524,300	-	764,468	764,468
AK Vocational Technical Center						
AK Vocational Technical Center	VI A-4	7,816,611	7,719,243	97,368		97,368
AVTEC Facilities Maintenance		1,143,748	1,143,748			-
Total		8,960,359	8,862,991	97,368	-	97,368
Total Operating Appropriations		76,349,524	69,537,592	4,628,759	2,183,173	6,811,932
Multi-Year Operating Appropriations						
B23B 075323230 Workforce Trng & Emplmnt Prg		-	-			-
B23E 075323530 Self Selected Trng for Individual		-	-			-
B531 B53161054 Training & Employment Grants		-	-			-
Total		-	-	-	-	-

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2025 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL SERVICES	DIRECT PERSONAL SERVICES	INDIRECT PERSONAL SERVICES		
				DEPT-WIDE	DIVISION	TOTAL
Capital Appropriations						
B21A 077221130 VR BEP Equip Replacement		-	-			-
Total		-	-	-	-	-
Capital Unbudgeted RSAs						
B19A - 07RS01821 AVT STW Deferred Maint CIP		-	-			
B20A - 07RS01822 AVT STW Deferred Maint CIP		-	-			
B22B - 07RS01823 AVT STW Deferred Maint CIP		-	-			
B23F - 07RS08125 AVT STW Deferred Maint CIP		-	-			
BR85 - BR8521007 AVT STW Deferred Maint CIP		-	-			
Total		-	-	-	-	-
Total Operating and Capital Appropriations		<u>76,349,524</u>	<u>69,537,592</u>	<u>4,628,759</u>	<u>2,183,173</u>	<u>6,811,932</u>
Additional Costs						
FY2025 State Paid Leases	Appendix C	-				-
FY2025 Legislative Audit Unbilled Costs	Appendix D	-				-
FY2025 Administrative Systems & Payroll Unbilled Costs	Appendix E	-				-
FY2025 Statewide Central Services Unbilled Costs	Appendix F	-				-
Total Additional Costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total		<u>\$ 76,349,524</u>	<u>\$ 69,537,592</u>	<u>\$ 4,628,759</u>	<u>\$ 2,183,173</u>	<u>\$ 6,811,932</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2027 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	\$ 1,517,800	\$ -	521,625	\$ 996,175		\$ 996,175
Workforce Investment Board		34,247,100		34,247,100			-
AK Labor Relations Agency		664,600		664,600			-
Office of Citizenship Assistance		478,900		478,900			-
Total		<u>36,908,400</u>	<u>-</u>	<u>35,912,225</u>	<u>996,175</u>	<u>-</u>	<u>996,175</u>
Administrative Services							
Management Services	VI C-2	5,458,100	598,893	102,741	5,954,252		5,954,252
Leasing		1,987,500		1,987,500			-
Technology Services		6,449,500		6,449,500			-
Labor Market Information	VI C-3	5,043,900	-	4,462,988	580,912		580,912
Total		<u>18,939,000</u>	<u>598,893</u>	<u>13,002,729</u>	<u>6,535,164</u>	<u>-</u>	<u>6,535,164</u>
Workers' Compensation							
Workers' Compensation		8,731,500		8,731,500			-
WC Appeals Commission		518,300		518,300			-
WC Benefits Guaranty Fund		811,200		811,200			-
Second Injury Fund		2,915,900		2,915,900			-
Fishermen's Fund		1,488,800		1,488,800			-
Total		<u>14,465,700</u>	<u>-</u>	<u>14,465,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety							
Wage and Hour Admin.		3,149,300		3,149,300			-
Mechanical Inspection		4,058,200		4,058,200			-
Occupational Safety and Health		6,140,400		6,140,400			-
Alaska Safety Advisory Program		291,600		291,600			-
Total		<u>13,639,500</u>	<u>-</u>	<u>13,639,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employment and Training Services							
Employment Training Svcs Admin	VI C-6	2,300,300	-	456,264		1,844,036	1,844,036
Workforce Services		28,682,000		28,682,000			-
Unemployment Insurance		26,900,900		26,900,900			-
Total		<u>57,883,200</u>	<u>-</u>	<u>56,039,164</u>	<u>-</u>	<u>1,844,036</u>	<u>1,844,036</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2027 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	1,466,700	-	7,269		1,459,431	1,459,431
Client Services		19,951,000		19,951,000			-
Disability Determination		6,836,700		6,836,700			-
Special Projects		2,981,900		2,981,900			-
Total		<u>31,236,300</u>	<u>-</u>	<u>29,776,869</u>	<u>-</u>	<u>1,459,431</u>	<u>1,459,431</u>
AK Vocational Technical Center							
AK Vocational Technical Center	VI C-4	14,925,000	-	14,925,000	-		-
AVTEC Facilities Maintenance		5,985,600		5,985,600			-
Total		<u>20,910,600</u>	<u>-</u>	<u>20,910,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Department Budget		<u>193,982,700</u>	<u>598,893</u>	<u>183,746,787</u>	<u>7,531,339</u>	<u>3,303,468</u>	<u>10,834,806</u>
Cost Incurred by Other Depts.							
FY2027 Budgeted State Paid Leases	Appendix C	424,606		42,328	382,278		382,278
FY2025 Legislative Audit Unbilled Costs	Appendix D	379,409			379,409		379,409
FY2025 Administrative Systems & Payroll Unbilled	Appendix E	106,254			106,254		106,254
FY2025 Statewide Central Services Unbilled Costs	Appendix F	192,661			192,661		192,661
Total Additional Costs		<u>1,102,930</u>	<u>-</u>	<u>42,328</u>	<u>1,060,602</u>	<u>-</u>	<u>1,060,602</u>
Grand Total		<u>\$ 195,085,630</u>	<u>\$ 598,893</u>	<u>\$ 183,789,115</u>	<u>\$ 8,591,940</u>	<u>\$ 3,303,468</u>	<u>\$ 11,895,408</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Commissioner	07-1001	\$ 271,918		\$ 271,918	\$ 122,531 *	\$ 149,387
Deputy Commissioner	07-1002	265,690		265,690	\$ 116,303 *	149,387
Deputy Commissioner	07-1003	217,267		217,267	\$ 74,912	142,355
Executive Secretary 3	07-1015	131,401		131,401		131,401
Special Assistant Commissioner 2	07-1037	210,898		210,898	\$ 72,716	138,182
Special Assistant Commissioner 2	07-1039	195,921		195,921	\$ 67,552	128,369
Total Pre-Vacancy		1,293,095	-	1,293,095	454,016	839,079
Less Budgeted Vacancy		(22,895)		(22,895)	(8,039)	(14,856)
Budget Pay Adjustments				-	-	-
Total Personal Services		1,270,200	-	1,270,200	445,977	824,223
Wages		793,528	-	793,528	278,614	514,914
Fringe Benefits		476,672	-	476,672	167,363	309,309
Total Personal Services		1,270,200	-	1,270,200	445,977	824,223
Travel		61,900	-	61,900	22,798	39,102

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		113,700		113,700	41,875	71,825
Communications		9,500		9,500	3,499	6,001
Printing		2,000		2,000	737	1,263
Repairs & Maintenance		5,000		5,000	1,841	3,159
Equipment Rent		-		-	-	-
Transportation		4,500		-	-	-
Facility Rent		-		-	-	-
Other		13,300		13,300	4,898	8,402
Total Services		<u>148,000</u>	<u>-</u>	<u>148,000</u>	<u>52,851</u>	<u>95,149</u>
Supplies		<u>37,700</u>	<u>-</u>	<u>37,700</u>	<u>-</u>	<u>37,700</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>\$ 1,517,800</u>	<u>\$ -</u>	<u>\$ 1,517,800</u>	<u>\$ 521,625</u>	<u>\$ 996,175</u>
Note * - Amount above the federal Executive Level 2 salary cap of \$228,000 (calendar year 2026) was reflected as direct cost						

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Human Resource Consultant 4	02-8073	217,797		217,797		217,797
Procurement Specialist 1	05-8397	106,137		106,137		106,137
Administrative Officer 2	07-1007	143,091		143,091		143,091
Division Director	07-1101	301,262		301,262	73,262 *	228,000
Administrative Assistant 1	07-1106	106,797		106,797		106,797
Procurement Specialist 4	07-1107	172,812		172,812		172,812
Accounting Technician 1	07-1108	96,203		96,203		96,203
Division Operations Manager	07-1201	234,542		234,542	6,542 *	228,000
Accounting Technician 1	07-1202		108,028	108,028		108,028
Administrative Assistant 3	07-1203	149,847		149,847		149,847
Budget Analyst 3	07-1205	197,227		197,227		197,227
Accounting Technician 3	07-1209	158,327		158,327		158,327
Accounting Technician 3	07-1211		151,978	151,978		151,978
Accounting Technician 3	07-1213	127,631		127,631		127,631
Accounting Technician 3	07-1216	121,712		121,712		121,712
Accountant 3	07-1218	136,779		136,779		136,779
Accountant 4	07-1222	176,391		176,391		176,391
Accounting Technician 2	07-1223		131,546	131,546		131,546
Accounting Technician 2	07-1224	110,258	-	110,258		110,258
Accountant 3	07-1225	159,421		159,421		159,421
Procurement Specialist 2	07-1226	126,165		126,165		126,165
Mail Services Courier	07-1404	106,390		106,390		106,390
Procurement Specialist 3	07-1405	160,433		160,433		160,433

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Administrative Operations Manager 2	07-1515	221,064		221,064		221,064
Accountant 3	07-1710	173,022		173,022		173,022
Accountant 4	07-4517	188,049		188,049		188,049
Human Resources Technician 2	07-5813	115,045		115,045		115,045
Accounting Technician 3	07-5840	121,561		121,561		121,561
Budget Analyst 1	07-6034	151,965	-	151,965		151,965
Accounting Technician 1	08-0475		101,560	101,560		101,560
Accountant 3	21-2007	138,110		138,110		138,110
Accounting Technician 1	21-2034		105,781	105,781		105,781
Accountant 5	21-2046	252,911		252,911	24,911 *	228,000
Subtotal		4,470,949	598,893	5,069,842	104,715	4,965,127
Total Pre-Vacancy		4,470,949	598,893	5,069,842	104,715	4,965,127
Less Budgeted Vacancy		(147,384)		(147,384)	(3,044)	(144,340)
Lump Sum Premium Pay Funding		34,425		34,425	711	33,714
Budget Pay Adjustments		17,410		17,410	360	17,050
Total Personal Services		4,375,400	598,893	4,974,293	102,741	4,871,552
Wages		3,285,773	449,748	3,735,521	77,155	3,658,365
Fringe Benefits		1,089,627	149,145	1,238,772	25,586	1,213,186
Total Personal Services		4,375,400	598,893	4,974,293	102,741	4,871,552
Travel		13,000	-	13,000	-	13,000

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		654,700		654,700		654,700
Communications		16,200		16,200		16,200
Printing		-		-		-
Repairs & Maintenance		2,500		2,500		2,500
Equipment Rent		-		-		-
Transportation		10,000		10,000		10,000
Facility Rent		290,200		290,200		290,200
Other		34,500		34,500		34,500
Total Services		<u>1,008,100</u>	<u>-</u>	<u>1,008,100</u>	<u>-</u>	<u>1,008,100</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>\$ 5,458,100</u>	<u>\$ 598,893</u>	<u>\$ 6,056,993</u>	<u>\$ 102,741</u>	<u>\$ 5,954,252</u>
Note * - Amount above the federal Executive Level 2 salary cap of \$228,000 (calendar year 2026) was reflected as direct cost						

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Chief Labor R&A	07-1701	\$ 262,384		\$ 262,384	\$ 249,265	\$ 13,119
Economist 4	07-1704	\$ 215,062		\$ 215,062	\$ 204,309	\$ 10,753
Publication Specialist 3	07-1731	\$ 187,231		187,231		187,231
Economist 4	07-5258	\$ 250,031		\$ 250,031	\$ 200,025	\$ 50,006
Internet Specialist 2	07-5382	\$ 162,907		162,907		162,907
Economist 3	07-5545	\$ 168,075		\$ 168,075	\$ 134,460	\$ 33,615
Other		2,727,798		2,727,798	2,727,798	\$ -
Total Pre-Vacancy		3,973,488	-	3,973,488	3,515,857	457,632
Less Budgeted Vacancy		(27,632)		(27,632)	(24,450)	(3,182)
Lump Sum Premium Pay Funding		48,228		48,228	42,674	5,554
Budget Pay Adjustments		16		16	14	2
Total Personal Services		3,994,100	-	3,994,100	3,534,095	460,005
Wages		2,450,945	-	2,450,945	2,168,667	282,278
Fringe Benefits		1,543,155	-	1,543,155	1,365,428	177,727
Total Personal Services		3,994,100	-	3,994,100	3,534,095	460,005
Travel		40,100	-	40,100	35,482	4,618

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		693,500		693,500	613,629	79,871
Communications		11,300		11,300	9,999	1,301
Printing		-		-	-	-
Repairs & Maintenance		1,000		1,000	885	115
Equipment Rent		-		-	-	-
Transportation		-		-	-	-
Facility Rent		200,000		200,000	176,966	23,034
Other		77,900		77,900	68,928	8,972
Total Services		<u>983,700</u>	<u>-</u>	<u>983,700</u>	<u>870,406</u>	<u>113,294</u>
Supplies		<u>26,000</u>	<u>-</u>	<u>26,000</u>	<u>23,006</u>	<u>2,994</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>\$ 5,043,900</u>	<u>\$ -</u>	<u>\$ 5,043,900</u>	<u>\$ 4,462,988</u>	<u>\$ 580,912</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Accounting Technician 3	05-8396	\$ -		\$ -		\$ -
Other		9,799,721		9,799,721	9,799,721	-
Total Pre-Vacancy		9,799,721	-	9,799,721	9,799,721	-
Less Budgeted Vacancy		(561,195)		(561,195)	(561,195)	-
Lump Sum Premium Pay Funding		61,574		61,574	61,574	-
Budget Pay Adjustments		0		-		-
Total Personal Services		9,300,100	-	9,300,100	9,300,100	-
Wages		5,601,740	-	5,601,740	5,601,740	-
Fringe Benefits		3,698,360	-	3,698,360	3,698,360	-
Total Personal Services		9,300,100	-	9,300,100	9,300,100	-
Travel		93,600	-	93,600	93,600	-

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		897,500		897,500	897,500	-
Communications		138,000		138,000	138,000	-
Printing		-		-	-	-
Repairs & Maintenance		11,700		11,700	11,700	-
Equipment Rent		-		-	-	-
Transportation		64,000		64,000	64,000	-
Facility Rent		149,000		149,000	149,000	-
Other		137,500		137,500	137,500	-
Total Services		<u>1,397,700</u>	<u>-</u>	<u>1,397,700</u>	<u>1,397,700</u>	<u>-</u>
Supplies		<u>1,592,000</u>	<u>-</u>	<u>1,592,000</u>	<u>1,592,000</u>	<u>-</u>
Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assistance		<u>2,541,600</u>	<u>-</u>	<u>2,541,600</u>	<u>2,541,600</u>	<u>-</u>
Total Costs		<u>\$ 14,925,000</u>	<u>\$ -</u>	<u>\$ 14,925,000</u>	<u>\$ 14,925,000</u>	<u>\$ -</u>

Note: Procurement and payment processing are absorbed by ASD Management Services; no budgeted indirect costs are reported

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services						
Division Director	05-2001	\$ 235,440		\$ 235,440	\$ 7,440 *	\$ 228,000
Accountant 3	05-2003	147,823		147,823		147,823
Admin Operations Manager 1	05-2023	197,774		197,774		197,774
Accounting Technician 2	05-2042	122,848		122,848		122,848
Administrative Officer 1	05-2044	150,162		150,162		150,162
Accounting Technician 1	05-7007	109,948		109,948		109,948
Administrative Assistant 2	07-7009	107,189		107,189		107,189
		-		-		-
		-		-		-
Total Pre-Vacancy		1,071,184	-	1,071,184	7,440	1,063,744
Less Budgeted Vacancy		(31,138)		(31,138)	(216)	(30,922)
Lump Sum Premium Pay Funding		6,454		6,454	45	6,409
Budget Pay Adjustments		-		-	-	-
Total Personal Services		1,046,500	-	1,040,046	7,269	1,039,231
Wages		622,951	-	622,951	4,327	618,624
Fringe Benefits		423,549	-	423,549	2,942	420,608
Total Personal Services		1,046,500	-	1,046,500	7,269	1,039,231
Travel		6,000	-	6,000	-	6,000

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Services						
Contract Services		269,649		269,649		269,649
Communications		11,000		11,000		11,000
Printing		-		-		-
Repairs & Maintenance		5,000		5,000		5,000
Equipment Rent		-		-		-
Transportation		-		-		-
Facility Rent		81,351		81,351		81,351
Other		27,000		27,000		27,000
Total Services		<u>394,000</u>	<u>-</u>	<u>394,000</u>	<u>-</u>	<u>394,000</u>
Supplies		<u>20,200</u>	<u>-</u>	<u>20,200</u>	<u>-</u>	<u>20,200</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>\$ 1,466,700</u>	<u>\$ -</u>	<u>\$ 1,460,246</u>	<u>\$ 7,269</u>	<u>\$ 1,459,431</u>
Note * - Amount above the federal Executive Level 2 salary cap of \$228,000 (calendar year 2026) was reflected as direct cost						

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services						
Division Director	01-332X	\$ 301,262		\$ 301,262	\$ 73,262 *	\$ 228,000
Administrative Assistant 2	07-5044	137,335		137,335		137,335
Division Operations Manager	07-5105	256,766		256,766	\$ 28,766 *	228,000
Administrative Operations Manager 2	07-5172	204,578		204,578		204,578
Accounting Technician 2	07-5311	128,593		128,593		128,593
Accountant 4	07-5481	181,904		181,904	181,904	-
Accounting Technician 3	07-5750	134,485		134,485		134,485
Accounting Technician 3	07-5784	120,173		120,173		120,173
Accountant 3	07-5847	159,421		159,421	159,421	-
Accountant 3	07-5958	147,915		147,915		147,915
Administrative Officer 2	21-2018	197,051		197,051		197,051
		-		-	-	-
Total Pre-Vacancy		1,969,483	-	1,969,483	443,353	1,526,130
Less Budgeted Vacancy		-		-	-	-
Lump Sum Premium Pay Funding		12,909		12,909	2,906	10,003
Budget Pay Adjustments		8		8	2	6
Total Personal Services		1,982,400	-	1,969,491	443,355	1,526,136
Wages		1,288,589	-	1,288,589	288,187	1,000,402
Fringe Benefits		693,811	-	693,811	155,168	538,643
Total Personal Services		1,982,400	-	1,982,400	443,355	1,539,045
Travel		20,300	-	20,300		20,300

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2027

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Services						
Contract Services		161,986		161,986		161,986
Communications		9,200		9,200		9,200
Printing		39,300		39,300		39,300
Repairs & Maintenance		3,000		3,000		3,000
Equipment Rent		-		-		-
Transportation		-		-		-
Facility Rent		49,514		49,514		49,514
Other		4,800		4,800		4,800
Total Services		<u>267,800</u>	<u>-</u>	<u>267,800</u>	<u>-</u>	<u>267,800</u>
Supplies		<u>29,800</u>	<u>-</u>	<u>29,800</u>		<u>29,800</u>
Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Assistance		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Total Costs		<u>\$ 2,300,300</u>	<u>\$ -</u>	<u>\$ 2,287,391</u>	<u>\$ 443,355</u>	<u>\$ 1,844,036</u>

Note * - Amount above the federal Executive Level 2 salary cap of \$228,000 (calendar year 2026) was reflected as direct cost

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2027 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	\$ 1,270,200	\$ -	\$ 445,977	\$ 824,223		\$ 824,223
Workforce Investment Board		1,771,300		1,771,300			-
AK Labor Relations Agency		599,800		599,800			-
Office of Citizenship Assistance		388,000		388,000			-
Total		4,029,300	-	3,205,077	824,223	-	824,223
Administrative Services							
Management Services	VI C-2	4,375,400	598,893	102,741	4,871,552		4,871,552
Leasing		-		-			-
Technology Services		4,646,500		4,646,500			-
Labor Market Information	VI C-3	3,994,100		3,534,095	460,005		460,005
Total		13,016,000	598,893	8,283,336	5,331,557	-	5,331,557
Workers' Compensation							
Workers' Compensation		6,236,600		6,236,600			-
WC Appeals Commission		402,200		402,200			-
WC Benefits Guaranty Fund		144,900		144,900			-
Second Injury Fund		310,000		310,000			-
Fishermen's Fund		352,700		352,700			-
Total		7,446,400	-	7,446,400	-	-	-
Labor Standards and Safety							
Wage and Hour Admin.		2,450,100		2,450,100			-
Mechanical Inspection		3,205,300		3,205,300			-
Occupational Safety and Health		4,910,800		4,910,800			-
Alaska Safety Advisory Program		31,600		31,600			-
Total		10,597,800	-	10,597,800	-	-	-

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2027 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	1,982,400		443,355		1,539,045	1,539,045
Workforce Services		14,409,100		14,409,100			-
Unemployment Insurance		17,978,700		17,978,700			-
Total		<u>34,370,200</u>	<u>-</u>	<u>32,831,155</u>	<u>-</u>	<u>1,539,045</u>	<u>1,539,045</u>
Vocational Rehabilitation							
Vocational Rehab. Admin.	VI C-5	1,046,500	-	7,269		1,039,231	1,039,231
Client Services		11,339,700		11,339,700			-
Disability Determination		4,330,200		4,330,200			-
Special Projects		343,900		343,900			-
Total		<u>17,060,300</u>	<u>-</u>	<u>16,021,069</u>	<u>-</u>	<u>1,039,231</u>	<u>1,039,231</u>
AK Vocational Technical Center							
AK Vocational Technical Center	VI C-4	9,300,100	-	9,300,100	-		-
AVTEC Facilities Maintenance		1,246,100		1,246,100			-
Total		<u>10,546,200</u>	<u>-</u>	<u>10,546,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Department Budget		<u>97,066,200</u>	<u>598,893</u>	<u>88,931,037</u>	<u>6,155,780</u>	<u>2,578,277</u>	<u>8,734,056</u>
Cost Incurred by Other Depts.							
FY2027 Budgeted State Paid Leases	Appendix C	-					-
FY2025 Legislative Audit Costs	Appendix D	-					-
FY2025 Administrative Systems (IRIS/ALDER) and Payroll Unbilled Costs	Appendix E	-					-
FY2025 Statewide Central Services Unbilled Costs	Appendix F	-					-
Total Additional Costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total		<u>\$ 97,066,200</u>	<u>\$ 598,893</u>	<u>\$ 88,931,037</u>	<u>\$ 6,155,780</u>	<u>\$ 2,578,277</u>	<u>\$ 8,734,056</u>

SECTION VII

FY2027 DEPARTMENT-WIDE FIXED INDIRECT COST RATE

FY2027 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 FY2027 OMB Circular 2 CFR 200 Subpart E allowable indirect cost and FY2025 carryforward by the department's FY2027 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 FY2027 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 FY2027 department-wide fixed indirect cost rate. A brief description of each schedule is provided in the following text.

Schedule VII-A: Department-Wide FY2027 Fixed Indirect Cost Rate

Schedule VII-A provides the calculation of the department-wide FY2027 fixed indirect cost rate applicable to all divisions and programs of the department. The schedule provides a summary of FY2027 budgeted indirect costs, the FY2025 carryforward and FY2027 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: FY2025 Indirect Cost Rate Carryforward

The department utilized a fixed indirect cost rate in FY2025. 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 FY2025 indirect cost rate carryforward. The carryforward is the difference between potential indirect cost recoveries utilizing the department's fixed FY2025 indirect cost rate based on budgeted costs and the actual or final rate for FY2025 based on actual costs. Carryforwards are provided by indirect cost source and in total. The carryforward 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
 FY2027 INDIRECT COST RATE PROPOSAL

DEPARTMENT-WIDE
 FY2027 FIXED INDIRECT COST RATE
 BASED ON FY2027 BUDGETED EXPENDITURES

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services			
Total Department Personal Services (Schedule VI-D)	\$ 97,665,093	\$ 97,665,093	\$ 97,665,093
Less Indirect Personal Services			
Commissioner's Office (Schedule VI -D)	\$ (824,223)	\$ (824,223)	\$ (824,223)
Management Services (Schedule VI-D)	(4,871,552)	(4,871,552)	(4,871,552)
Labor Market Information (Schedule VI-D)	(460,005)	(460,005)	(460,005)
AK Vocational Tech. Center (Schedule VI-D)	-	-	-
Total Indirect Personal Services	<u>(6,155,780)</u>	<u>(6,155,780)</u>	<u>(6,155,780)</u>
Direct Personal Services	<u>\$ 91,509,313</u>	<u>\$ 91,509,313</u>	<u>\$ 91,509,313</u>
Indirect Costs			
FY2027 Indirect Costs (Schedule VI C)			
Commissioner's Office (Schedule VI-C)	\$ 996,175	\$ -	\$ 996,175
Management Services (Schedule VI -C)	5,954,252		5,954,252
Labor Market Information (Schedule VI-C)	580,912		580,912
AK Vocational Tech. Center (Schedule VI-C)	-		-
FY2027 Leases (Appendix C)		382,278	382,278
FY2025 Legislative Audit Unbilled Costs (Appendix D)		379,409	379,409
FY2025 Administrative Systems and Payroll Unbilled Costs (Appendix E)		106,254	106,254
FY2025 State-wide Cost Allocation Plan Section I Exhibit A Central Services Unbilled Costs (Appendix F)		192,661	192,661
Total FY2025 Indirect Costs	<u>7,531,339</u>	<u>1,060,602</u>	<u>8,591,940</u>
FY2025 Carry-Forward (Schedule VII-B)	<u>(521,213)</u>	<u>486,626</u>	<u>(34,587)</u>
State-wide Adjustment to zero			
Total Indirect Costs	<u>\$ 7,010,126</u>	<u>\$ 1,547,228</u>	<u>\$ 8,557,353</u>
FY2027 Computation of Indirect Cost Rate			
Indirect Costs	\$ 7,010,126	7.66%	\$ 1,547,228
Direct Personal Services	\$ 91,509,313		\$ 91,509,313
			1.69%
			\$ 8,557,353
			9.35%

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

DEPARTMENT-WIDE
 FY2025 INDIRECT COST RATE CARRY-FORWARD
 BASED ON ACTUAL EXPENDITURES (UNAUDITED)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services:			
Total Department Personal Services (Schedule VI B)	\$ 76,349,524	\$ 76,349,524	\$ 76,349,524
Less Indirect Personal Services			
Commissioner's Office (Schedule VI-B)	(555,159)	(555,159)	(555,159)
Management Services (Schedule VI-B)	(3,641,242)	(3,641,242)	(3,641,242)
Labor Market Information (Schedule VI-B)	(334,990)	(334,990)	(334,990)
AK Vocational Technical Center (Schedule VI-B)	(97,368)	(97,368)	(97,368)
Total Indirect Personal Services	<u>(4,628,759)</u>	<u>(4,628,759)</u>	<u>(4,628,759)</u>
Direct Personal Services	<u>\$ 71,720,765</u>	<u>\$ 71,720,765</u>	<u>\$ 71,720,765</u>
FY2025 Carry-Forward			
Indirect Costs:			
Commissioner's Office (Schedule VI-A)	\$ 684,848		\$ 684,848
Management Services (Schedule VI-A)	3,931,556		3,931,556
Labor Market Information (Schedule VI-A)	337,513		337,513
AK Vocational Technical Center (Schedule VI-A)	97,368		97,368
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	294,055	537,906	831,961
FY2025 DOA Paid Leases (Appendix C)		354,074	354,074
FY2025 Legislative Audit Unbilled (Appendix D)		379,409	379,409
FY2025 Administrative Systems Unbilled (Appendix E)		106,254	106,254
FY2025 State-wide Cost Allocation Plan Section I Unbilled Exhibit A FYE 06/30/2023 (Appendix F)		192,661	192,661
Carryforward Adjustment for Statewide from Prior Year			
Central Services Reconciliation (Appendix B2-3)		(339,284)	(339,284)
Total Indirect Costs	<u>5,345,340</u>	<u>1,231,020</u>	<u>6,576,360</u>
Less FY2025 Projected Recoveries			
Direct Personal Services	71,720,765	71,720,765	71,720,765
FY2025 Fixed Indirect Cost Rate	7.11%	2.45%	9.56%
Projected Recoveries	(5,099,346)	(1,757,159)	(6,856,505)
FY2023 (Over)/Under Recovery in FY2025 Rate	(767,207)	1,012,765	245,558
	(5,866,553)	(744,394)	(6,610,947)
FY2025 Carry-Forward	<u>\$ (521,213)</u>	<u>\$ 486,626</u>	<u>\$ (34,587)</u>

SECTION VIII
FY2027 VOCATIONAL REHABILITATION DIVISION
FIXED INDIRECT COST RATE

FY2027 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 FY2027 OMB Circular 2 CFR 200 Subpart E allowable administrative indirect costs and FY2025 carryforward by the division's total budgeted FY2027 direct personal services costs. The department-wide rate is the rate developed in Section VII, FY2027 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 FY2027 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 FY2027 Vocational Rehabilitation Division fixed indirect cost rate. A brief description of each schedule is provided in the following text.

Schedule VIII-A: FY2027 Vocational Rehabilitation Division Fixed Indirect Cost Rate

Schedule VIII-A provides the calculation of the Vocational Rehabilitation Division's FY2027 fixed indirect cost rate applicable to all programs of the division. The schedule provides a summary of FY2027 budgeted indirect costs, the FY2025 carryforward and FY2027 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: FY2025 Vocational Rehabilitation Division Indirect Cost Rate Carryforward

The Vocational Rehabilitation Division utilized a fixed indirect cost rate in FY2025. 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 FY2025 indirect cost rate carryforward. The carryforward is the difference between potential indirect cost recoveries utilizing the division's fixed FY2025 indirect cost rate based on budgeted costs and the actual or final rate for FY2025 based on actual costs. The carryforward 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
 FY2027 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION DIVISION
 FY2027 FIXED INDIRECT COST RATE
 BASED ON FY2027 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)	\$ 17,060,300			
Less Division Indirect Personal Services (Schedule VI-D)	(1,039,231)			
Division Personal Services	<u>\$ 16,021,069</u>			
Indirect Costs				
FY2027 Indirect Costs (Schedule VI C-5)				
Personal Services	\$ 1,039,231			
Travel	6,000			
Services	394,000			
Supplies	20,200			
Capital Outlay	-			
Grants	-			
	<u>1,459,431</u>			
FY2025 Carry-Forward (Schedule VIII-B)	(246,156)			
Total Indirect Costs	<u>\$ 1,213,275</u>			
FY2027 Computation of Vocational Rehabilitation Division Indirect Cost Rate				
FY2027 VR Admin Division Rate Calculation				
Indirect Costs	\$ 1,213,275	7.57%		7.57%
Direct Personal Services	\$ 16,021,069			
FY2027 Department Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs		\$ 7,010,126		7.66%
Direct Personal Services		\$ 91,509,313		
FY2027 Statewide Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs			\$ 1,547,228	1.69%
Direct Personal Services			\$ 91,509,313	
Total FY2027 VR Division Indirect Cost Rate				<u><u>16.92%</u></u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION DIVISION
 FY2025 INDIRECT COST RATE CARRY-FORWARD
 BASED ON ACTUAL EXPENDITURES (UNAUDITED)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	DIVISION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services:				
Total Division Personal Services (Schedule VI-B)	\$ 13,288,768			\$ 13,288,768
Less Indirect Personal Services				
Vocational Rehabilitation Administration (Schedule VI-B)	\$ (764,468)			
Total Indirect Personal Services	\$ (764,468)			\$ (764,468)
Direct Personal Services	<u>\$ 12,524,300</u>			<u>\$ 12,524,300</u>
FY2025 Carry-Forward				
Indirect Costs: (Schedule VI A-5)				
Personal Services	\$ 764,468			\$ 764,468
Travel	11,238			11,238
Services	106,036			106,036
Supplies	2,200			2,200
Capital Outlay	-			-
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	81,351			81,351
Total Indirect Costs	<u>965,293</u>			<u>883,942</u>
Less FY2025 Projected Recoveries				
Direct Personal Services	\$ 12,524,300			
FY2025 Fixed Indirect Cost Rate	<u>8.29%</u>			8.29%
Projected Recoveries	(1,038,264)			
Department and Statewide FY2025 Fixed Indirect Cost Rate (Schedule VII-B)		7.11%	2.45%	<u>9.56%</u>
Total FY2025 Fixed Indirect Cost Rate				17.85%
FY2023 (Over)/Under Recovery in FY2025 Rate	<u>(173,185)</u>	<u>\$ (1,211,449)</u>		<u>\$ (1,211,449)</u>
FY2025 Carry-Forward		(246,156)		(246,156)

SECTION IX

***FY2027 EMPLOYMENT AND TRAINING SERVICES DIVISION
FIXED INDIRECT COST RATE***

FY2027 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 FY2027 OMB Circular 2 CFR 200 Subpart E allowable administrative indirect costs and FY2025 carryforward by the division's total budgeted FY2027 direct personal services costs. The department-wide rate is the rate developed in Section VII, FY2027 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 FY2027 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 FY2027 Employment and Training Services Division fixed indirect cost rate. A brief description of each schedule is provided in the following text.

Schedule IX-A: FY2027 Employment and Training Services Division Fixed Indirect Cost Rate

Schedule IX-A provides the calculation of the Employment and Training Services Division's FY2027 fixed indirect cost rate applicable to all programs of the division. The schedule provides a summary of FY2027 budgeted indirect costs, the FY2025 carryforward and FY2027 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: FY2025 Employment and Training Services Division Indirect Cost Rate Carryforward

The Employment and Training Services Division utilized a fixed indirect cost rate in FY2025. 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 FY2025 indirect cost rate carryforward. The carryforward is the difference between potential indirect cost recoveries utilizing the division's fixed FY2025 indirect cost rate based on budgeted costs and the actual or final rate for FY2025 based on actual costs. The carryforward 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
 FY2027 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES DIVISION
 FY2027 FIXED INDIRECT COST RATE
 BASED ON FY2027 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)	\$ 34,370,200			
Less Division Indirect Personal Services (Schedule VI-D)	<u>(1,539,045)</u>			
Division Personal Services	<u>\$ 32,831,155</u>			
Indirect Costs				
FY2027 Indirect Costs (Schedule VI C-6)				
Personal Services	\$ 1,526,136			
Travel	20,300			
Services	267,800			
Supplies	29,800			
Capital Outlay	-			
	<u>1,844,036</u>			
FY2025 Carry-Forward (Schedule VIII-B)	(309,804)			
Total Indirect Costs	<u>\$ 1,534,232</u>			
FY2027 Computation of Employment and Training Division Indirect Cost Rate:				
FY2027 ETS Admin Division Rate Calculation				
Indirect Costs	\$ 1,534,232	4.67%		4.67%
Direct Personal Services	<u>\$ 32,831,155</u>			
FY2027 Department Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs		\$ 7,010,126		7.66%
Direct Personal Services		<u>\$ 91,509,313</u>		
FY2027 Statewide Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs			\$ 1,547,228	1.69%
Direct Personal Services			<u>\$ 91,509,313</u>	
Total FY2027 ETS Division Indirect Cost Rate				<u><u>14.02%</u></u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES DIVISION
 FY2025 INDIRECT COST RATE CARRY-FORWARD
 BASED ON ACTUAL EXPENDITURES (UNAUDITED)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	DIVISION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services:				
Total Division Personal Services (Schedule VI-B)	\$ 26,061,884			\$ 26,061,884
Less Indirect Personal Services				
Employment And Training Services Administration (Schedule VI-B)	\$ (1,418,705)			
Total Indirect Personal Services	\$ (1,418,705)			\$ (1,418,705)
Direct Personal Services	<u>\$ 24,643,179</u>			<u>\$ 24,643,179</u>
FY2025 Carry-Forward				
Indirect Costs: (Schedule VI A-5)				
Personal Services	\$ 1,418,705			\$ 1,418,705
Travel	31,060			31,060
Services	183,608			183,608
Supplies	2,014			2,014
Capital Outlay	-			-
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	49,514			49,514
Total Indirect Costs	<u>1,684,901</u>			<u>1,684,901</u>
Less FY2025 Projected Recoveries				
Direct Personal Services	\$ 24,643,179			
FY2025 Fixed Indirect Cost Rate	<u>6.87%</u>			6.87%
Projected Recoveries	(1,692,986.00)			
Department and Statewide FY2025 Fixed Indirect Cost Rate (Schedule VII-B)		7.11%	2.45%	<u>9.56%</u>
Total FY2025 Fixed Indirect Cost Rate				16.43%
FY2023 (Over)/Under Recovery in FY2025 Rate	<u>(301,719)</u>	<u>\$ (1,994,705)</u>		<u>\$ (1,994,705)</u>
FY2025 Carry-Forward		(309,804)		(309,804)

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.

Technology Services

The department's Technology Services (TS) section has multiple cost allocation categories based on the purpose of the cost and the programs benefiting from them.

-
- General support benefiting all programs of the department to ensure that all department data system and security standards are met. This includes costs for section administrative and management oversight. These costs are allocated to department programs based on full-time equivalent (FTE) position count.
 - Costs for direct support of the Alaska Job Center Network are split into two categories. These are the Job Center staff support, which is direct charged to Wagner-Peyser as the sole benefiting program, and the One-Stop public access support, in which, costs are allocated to benefiting programs based on clients served as a part of the Workforce Innovation and Opportunity Act (WIOA) One-Stop Infrastructure Funding Agreement (IFA).
 - Costs for direct computer support to the Disability Determination (DD) component. These costs are charged to DD as the sole benefiting program.
 - Costs for direct database support to the Unemployment Insurance (UI) program. These costs are charged to UI as the sole benefiting program.
 - Costs for programming work on projects for maintenance or enhancement of specific systems and therefore is directly charged to the benefiting programs.
 - Costs for systems security planning, research, training, and other similar support provided to the programmers are allocated to the projects and systems worked on by the team programmers based on their collective YTD personal services.

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 a required 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 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 Transportation and Public Facilities (DOTPF) - Leasing Services Center and Public Building Fund

Facilities and leasing services transferred from the Department of Administration to the Department of Transportation and Public Facilities (DOTPF) in FY2021. For most leases, the cost of leased office and storage space is paid to the lessors by the DOTPF. DOTPF, in turn, bills the agency occupying the space. 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.

DOA – Shared Services of Alaska Payable and Travel

DOA Shares Services of Alaska division (SSOA) was established to in FY2017 to provide back-office support for common administrative functions, allowing agencies to focus more on core mission responsibilities. The department is billed based on transactions processed in IRIS on Payable and Travel.

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.

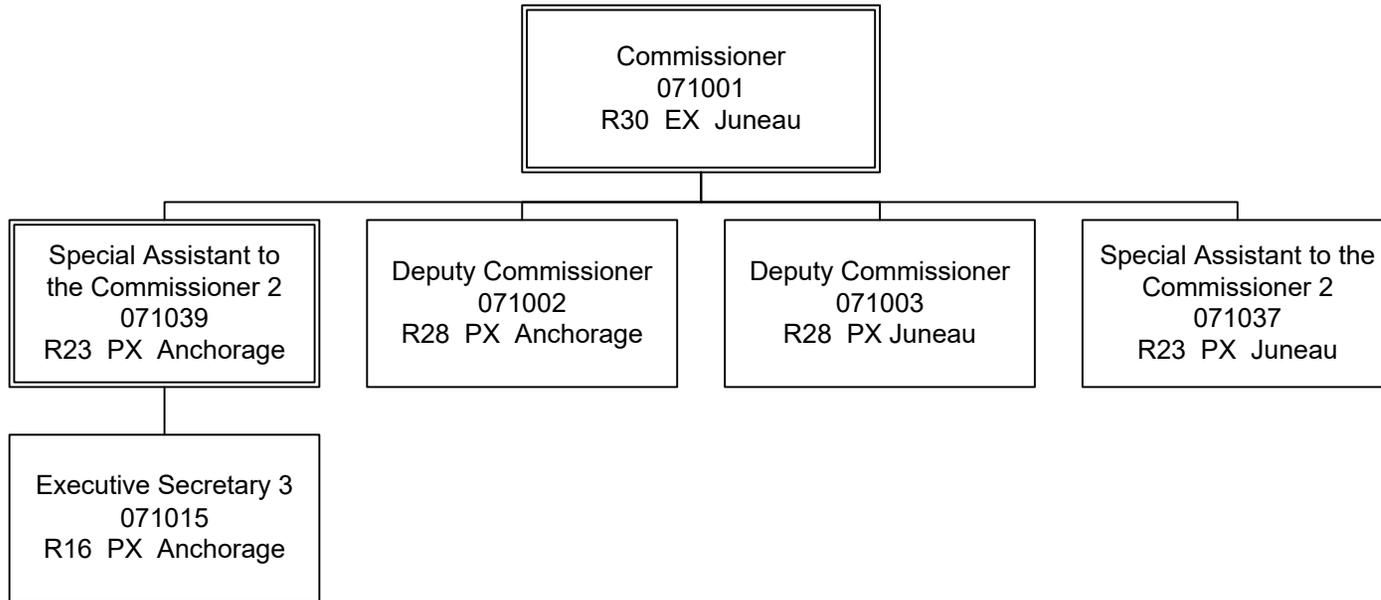
Division of Legislative Audit - Audit Services

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.

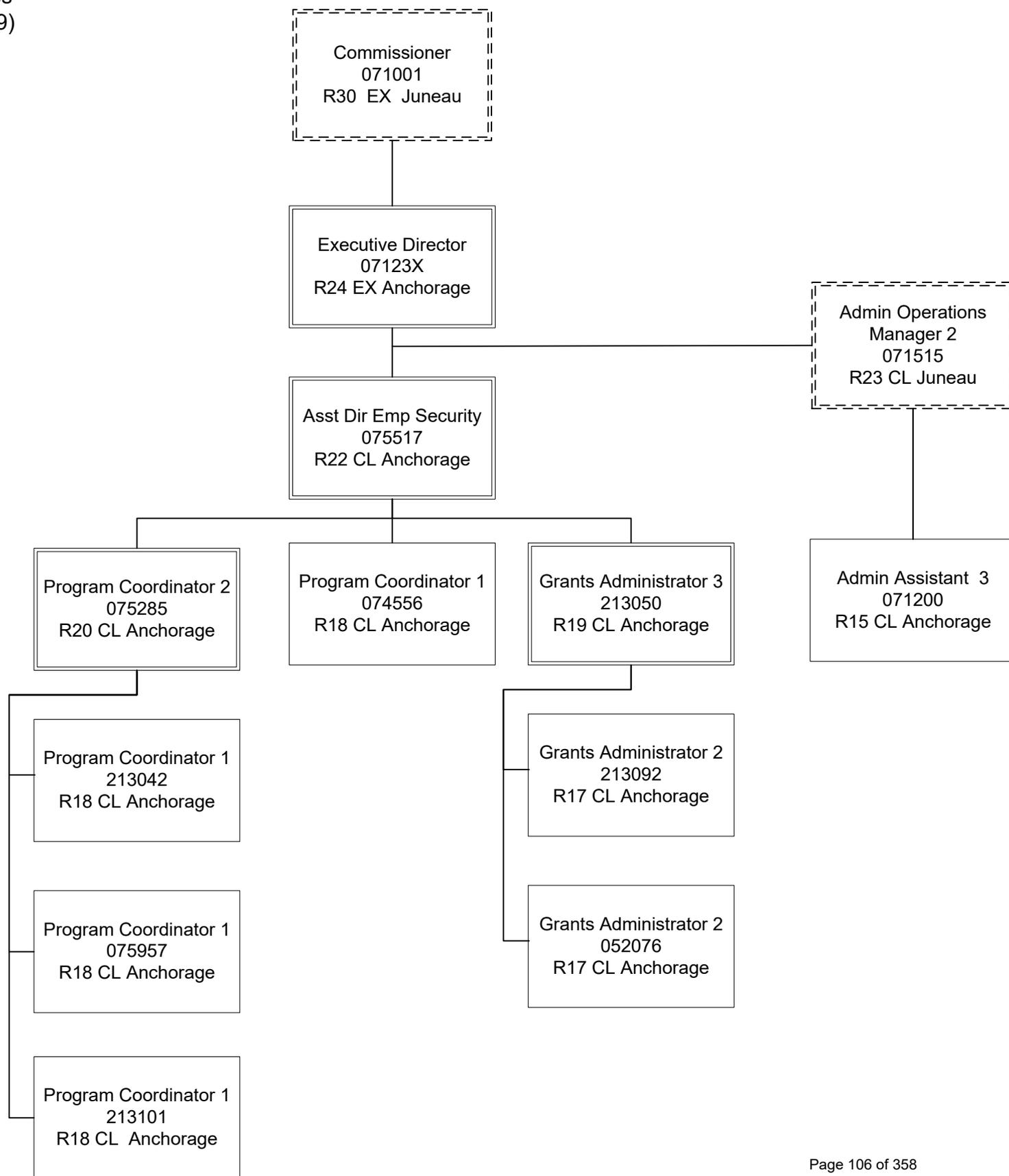
This concludes the section of the proposal on allocated costs.

APPENDIX A
FY2027 ORGANIZATIONAL CHARTS

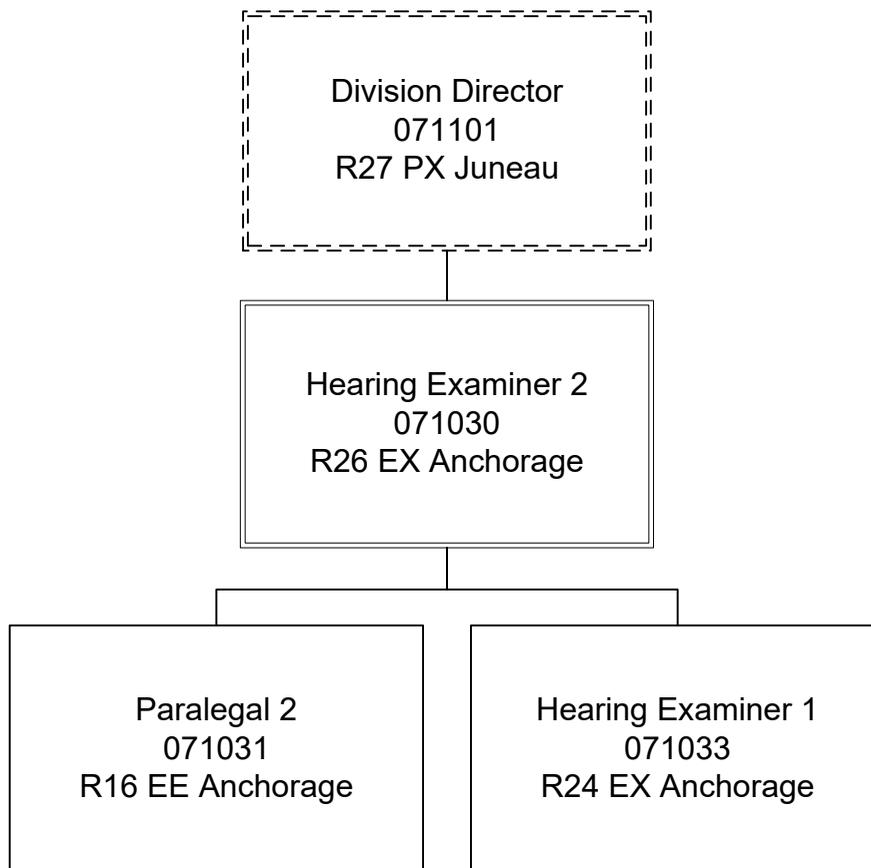
Department of Labor and Workforce Development
Commissioners and Administrative Services
Commissioner's Office (340)
FY2027 Governor Organization Chart



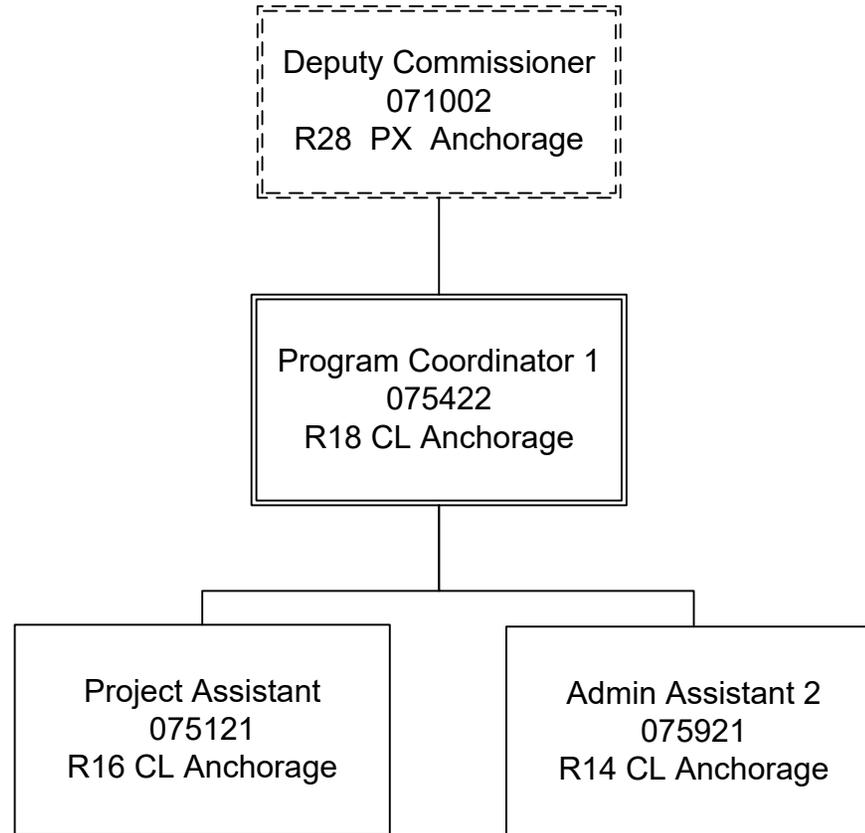
Department of Labor and Workforce Development
 Commissioner and Administrative Services
 Alaska Workforce Investment Board (2659)
 FY2027 Governor Organization Chart



Department of Labor and Workforce Development
Commissioner and Administrative Services
Alaska Labor Relations Agency (1200)
FY2027 Governor Organization Chart



Department of Labor and Workforce Development
Commissioner and Administrative Services
Office of Citizenship Assistance (2780)
FY2027 Governor Organization Chart



Department of Labor and Workforce Development
 Commissioners and Administrative Services
 Management Services (335)
 FY2027 Governor Organization Chart

Commissioner
 071001
 R30 EX Juneau

Division Director
 071101
 R27 PX Juneau

Division Operations
 Manager
 071201
 R24 CL Juneau
(S. Differential R25)

Admin Operations
 Manager 2
 071515
 R23 CL Juneau

Budget Analyst 3
 071205
 R21 CL Juneau

HR Consultant 4
 028073
 R20 CL Juneau

Accountant 5
 212046
 R22 CL Juneau

Procurement
 Specialist 4
 071107
 R20 CL Juneau

Admin Assistant 1
 071106
 R12 CL Anchorage

Admin Officer 2
 071007
 R19 CL Juneau

Budget Analyst 1
 076034
 R17 CL Juneau

HR Technician 2
 075813
 R14 CL Juneau

Admin Assistant 3
 071203
 R15 CL Juneau

Accountant 4
 074517
 R20 CL Juneau

Accountant 4
 071222
 R20 CL Juneau

Procurement
 Specialist 3
 071405
 R18 CL Anchorage

Mail Services
 Courier
 071404
 R9 CL Anchorage

Accountant 3
 212007
 R18 CL Juneau

Accounting
 Technician 1
 080475
 R12 CL Anchorage

Accounting
 Technician 3
 071213
 R16 CL Juneau

Accounting
 Technician 1
 212034
 R12 CL Juneau

Procurement
 Specialist 2
 071226
 R16 CL Juneau

Accountant 3
 071225
 R18 CL Juneau

Accounting
 Technician 2
 071223
 R14 CL Juneau

Accountant 3
 071218
 R18 CL Juneau

Accounting
 Technician 1
 071202
 R12 CL Juneau

Procurement
 Specialist 1
 058397
 R14 CL Seward

Accountant 3
 071710
 R18 CL Juneau

Accounting
 Technician 3
 071216
 R16 CL Juneau

Accounting
 Technician 3
 071211
 R16 CL Juneau

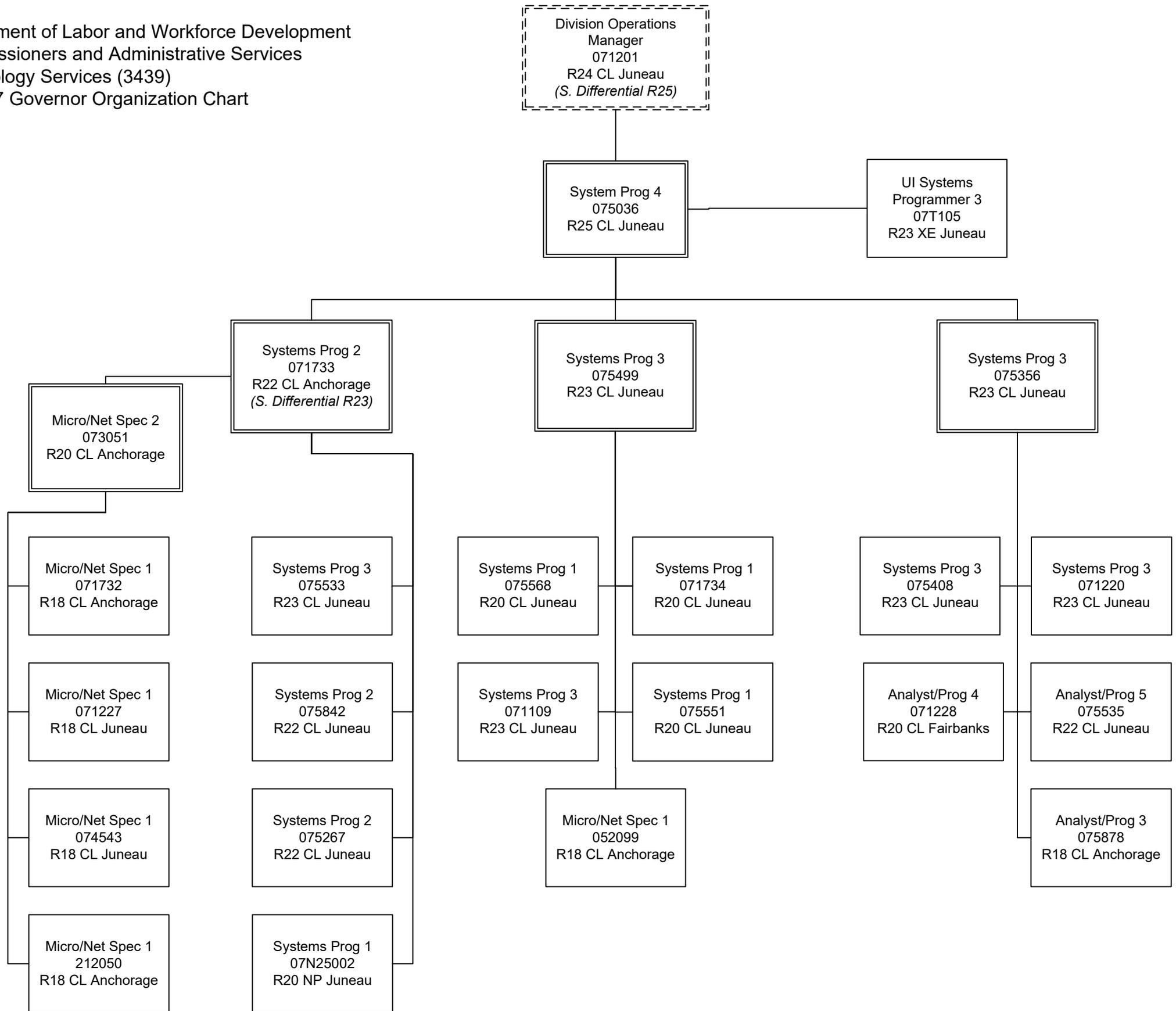
Accounting
 Technician 3
 071209
 R16 CL Juneau

Accounting
 Technician 3
 075840
 R16 CL Juneau

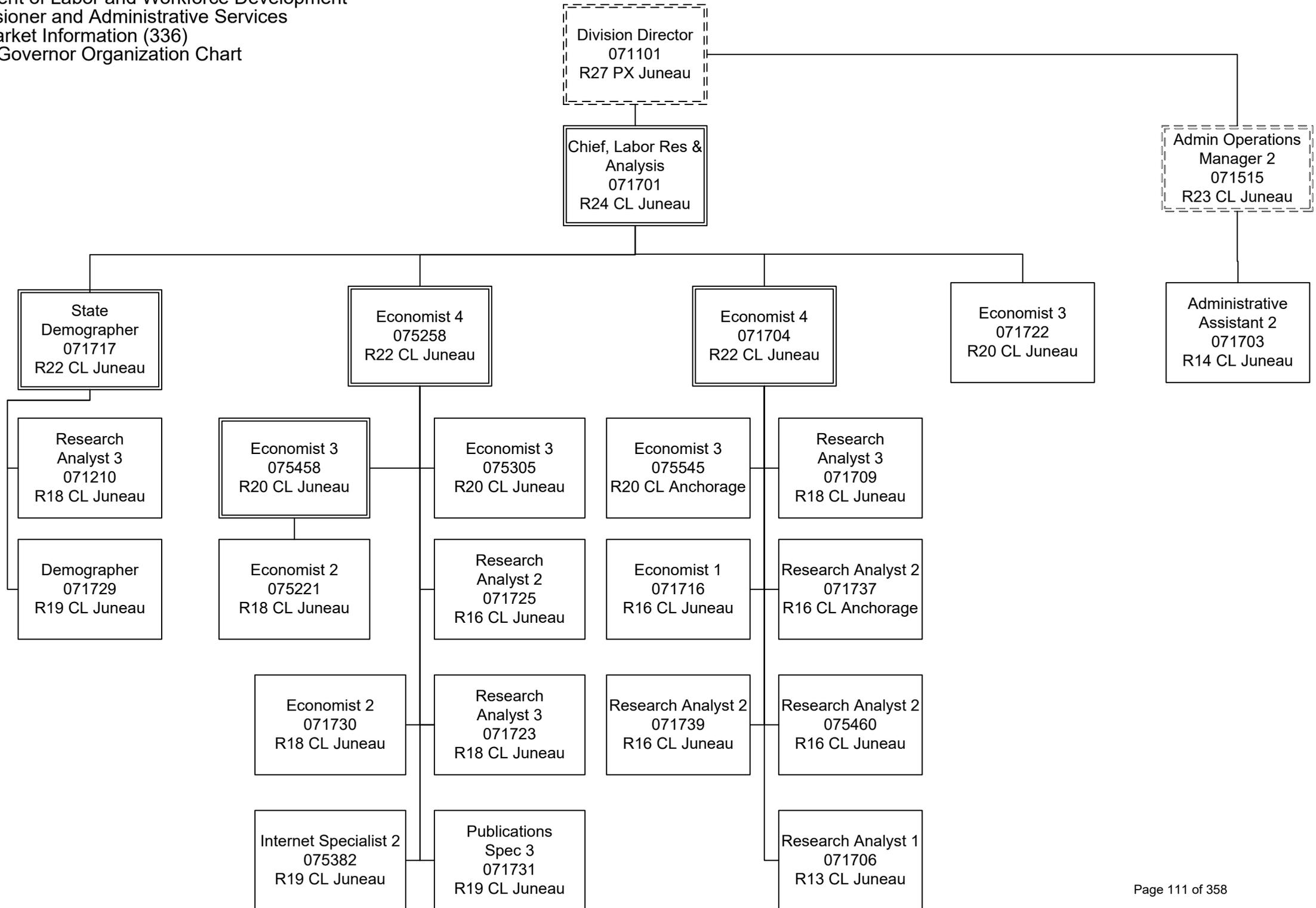
Accounting
 Technician 1
 071108
 R12 CL Juneau

Accounting
 Technician 2
 071224
 R14 CL Juneau

Department of Labor and Workforce Development
 Commissioners and Administrative Services
 Technology Services (3439)
 FY2027 Governor Organization Chart

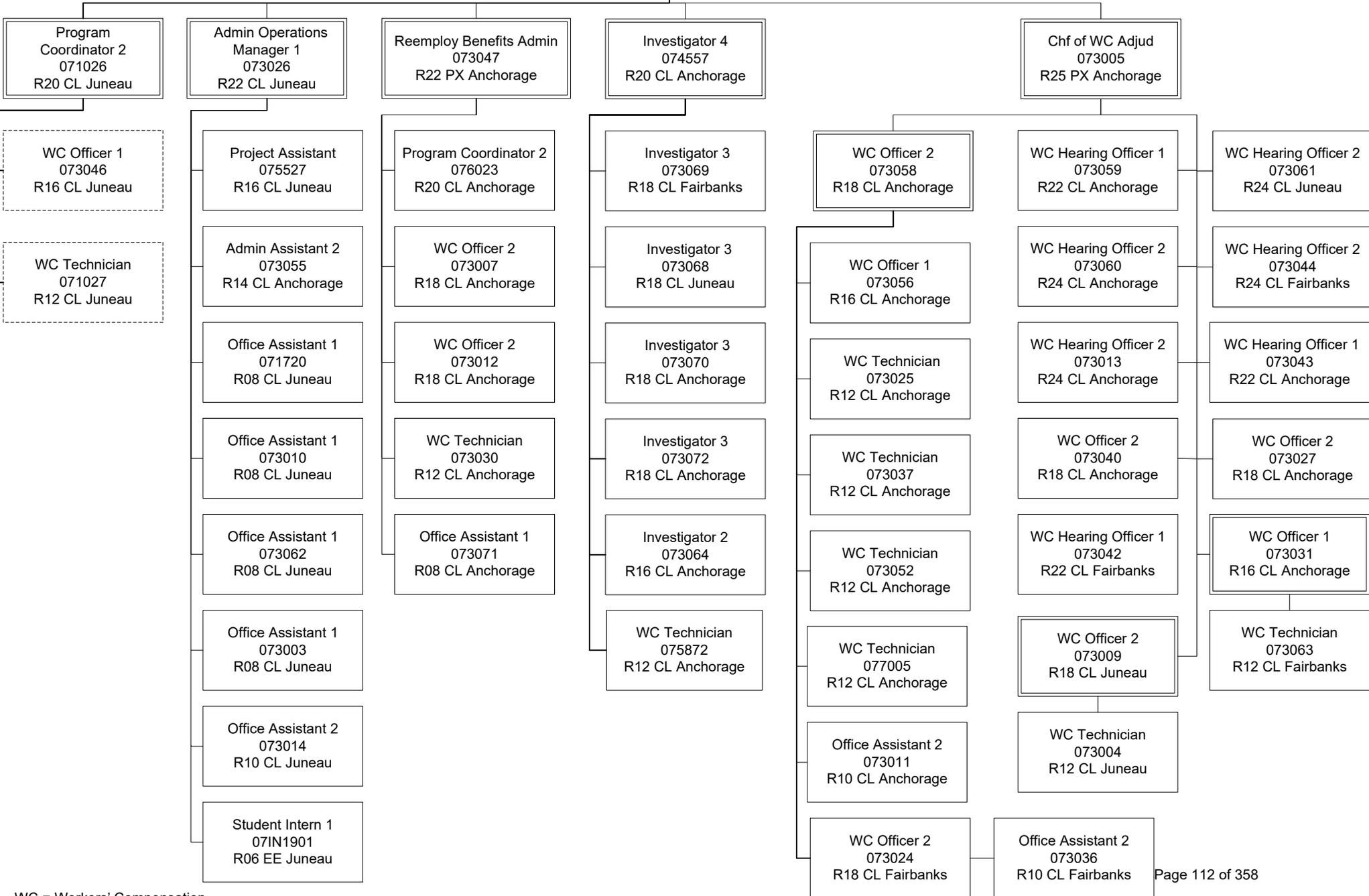


Department of Labor and Workforce Development
 Commissioner and Administrative Services
 Labor Market Information (336)
 FY2027 Governor Organization Chart



Department of Labor and Workforce Development
 Workers' Compensation / Workers' Compensation
 FY2027 Governor Organization Chart

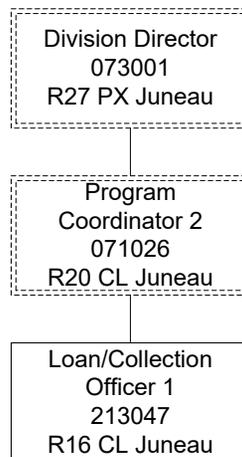
Division Director
 073001
 R27 PX Juneau



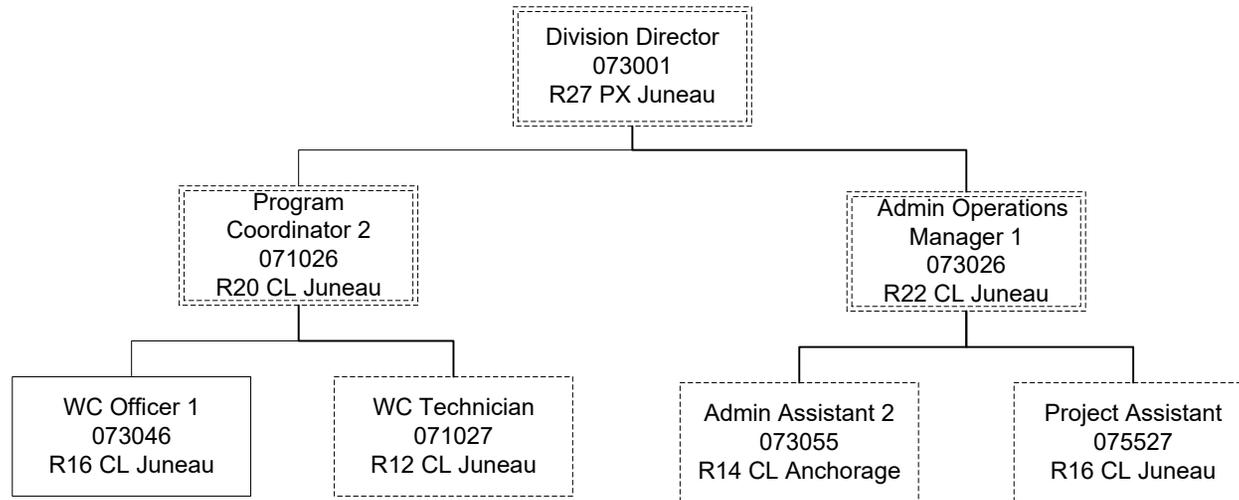
Department of Labor and Workforce Development
Workers' Compensation / Workers' Compensation Appeals Commission
FY2027 Governor Organization Chart



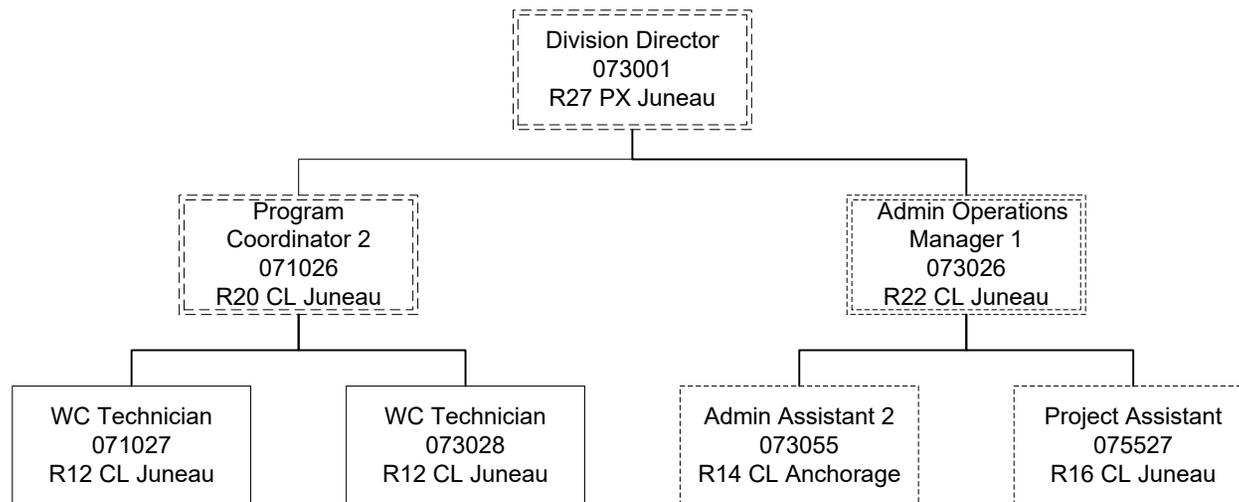
Department of Labor and Workforce Development
Workers' Compensation / Workers' Compensation Benefits Guaranty Fund
FY2027 Governor Organization Chart



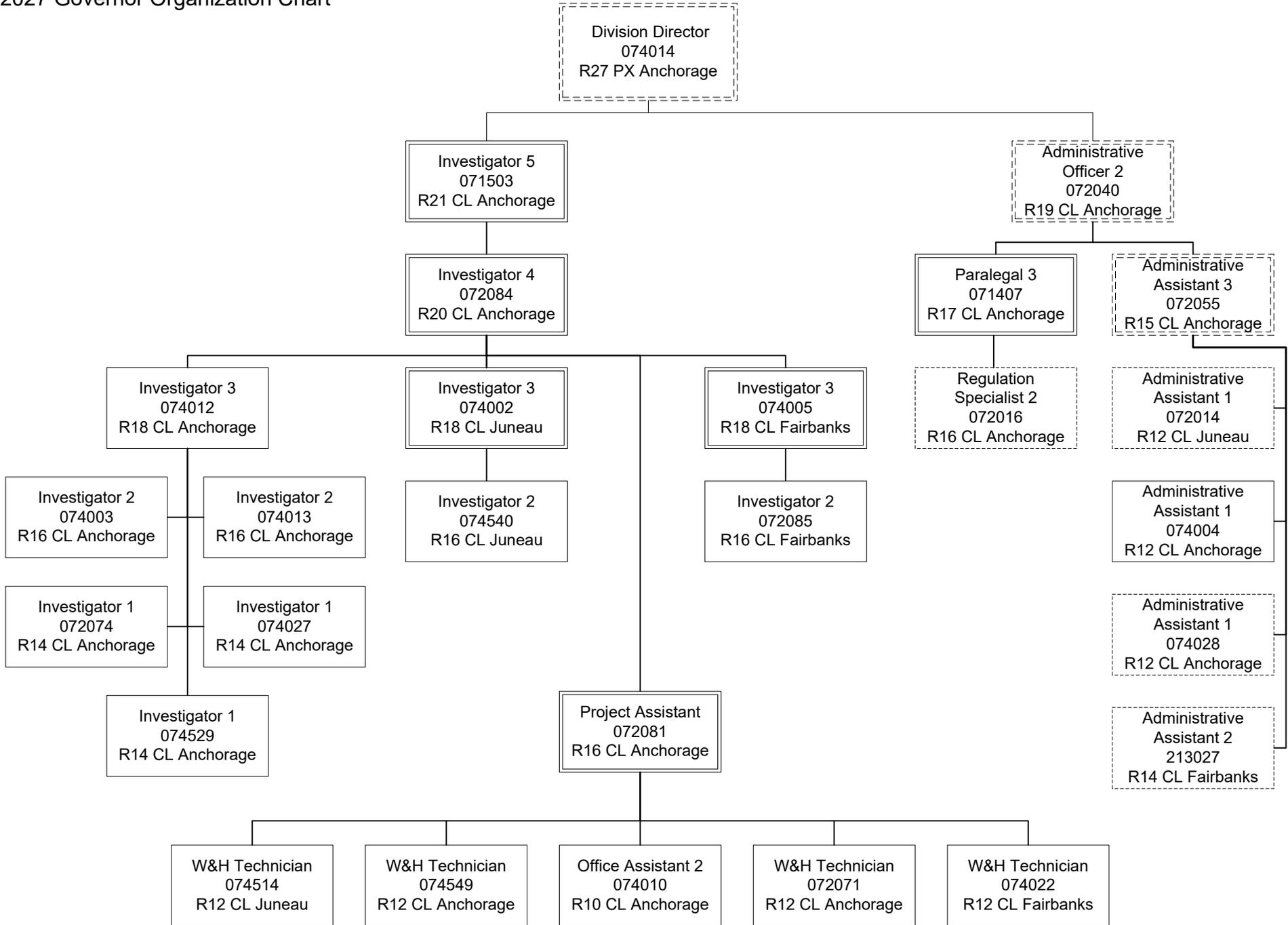
Department of Labor and Workforce Development
Workers' Compensation / Workers' Compensation Second Injury Fund
FY2027 Governor Organization Chart



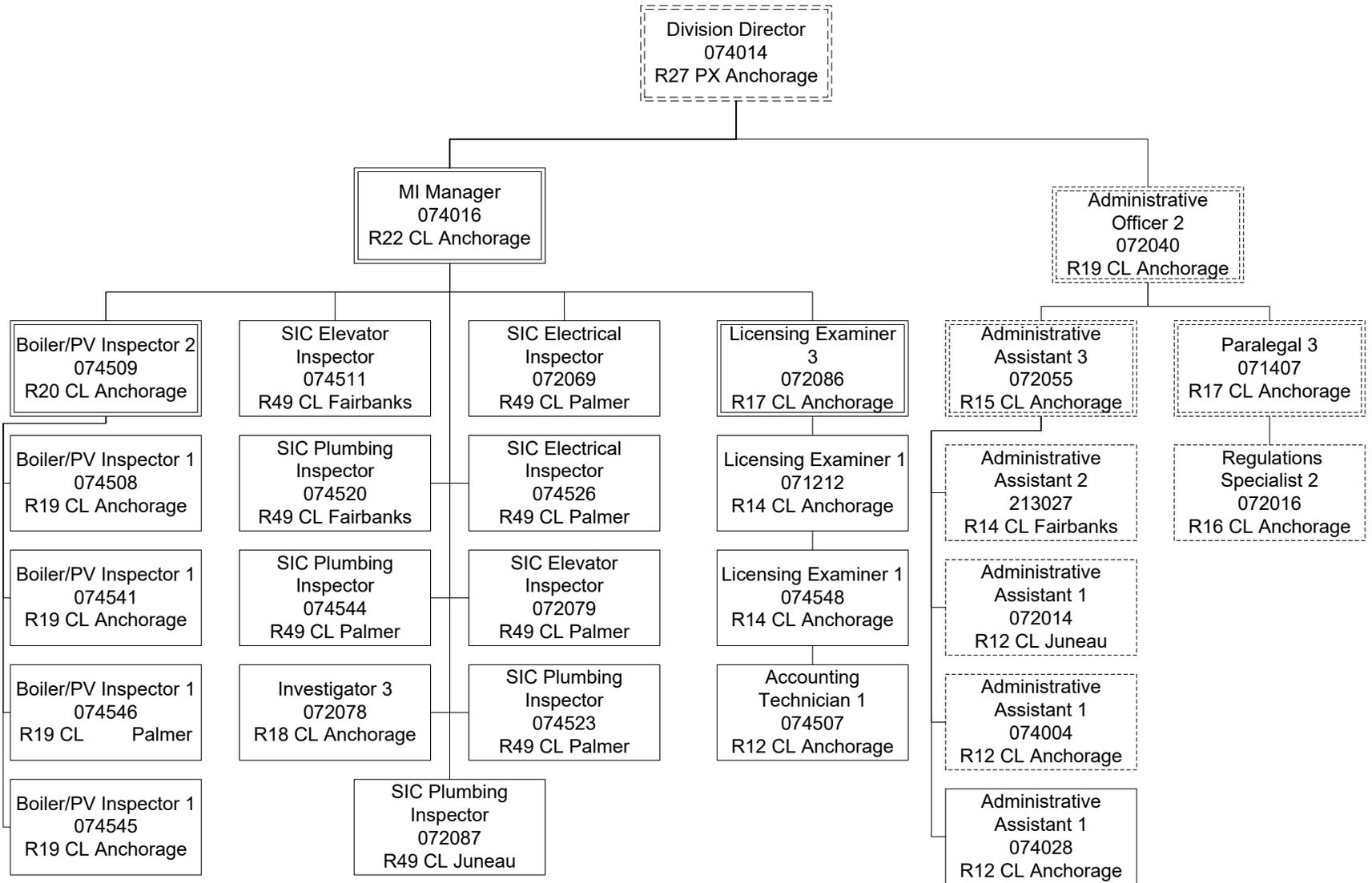
Department of Labor and Workforce Development
Workers' Compensation / Workers' Compensation Fishermen's Fund
FY2027 Governor Organization Chart



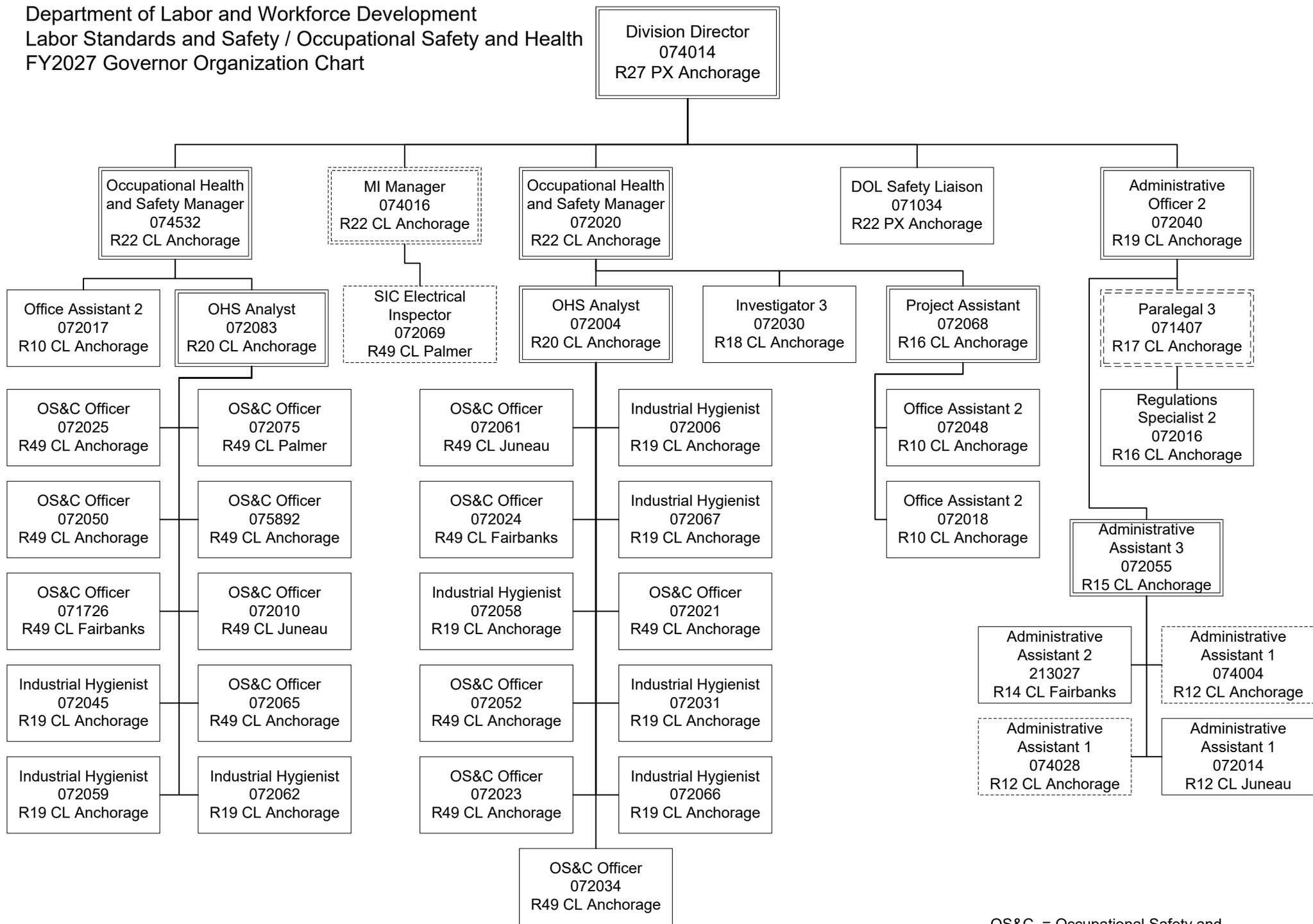
Department of Labor and Workforce Development
 Labor Standards and Safety / Wage and Hour
 FY2027 Governor Organization Chart



Department of Labor and Workforce Development
 Labor Standards and Safety / Mechanical Inspection
 FY2027 Governor Organization Chart

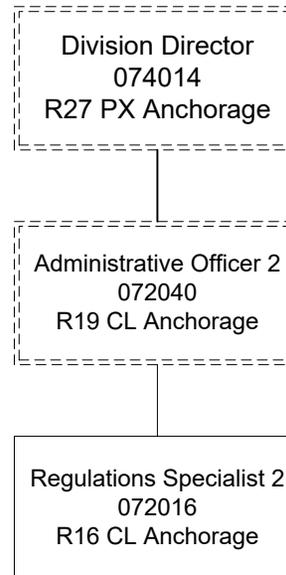


Department of Labor and Workforce Development
 Labor Standards and Safety / Occupational Safety and Health
 FY2027 Governor Organization Chart

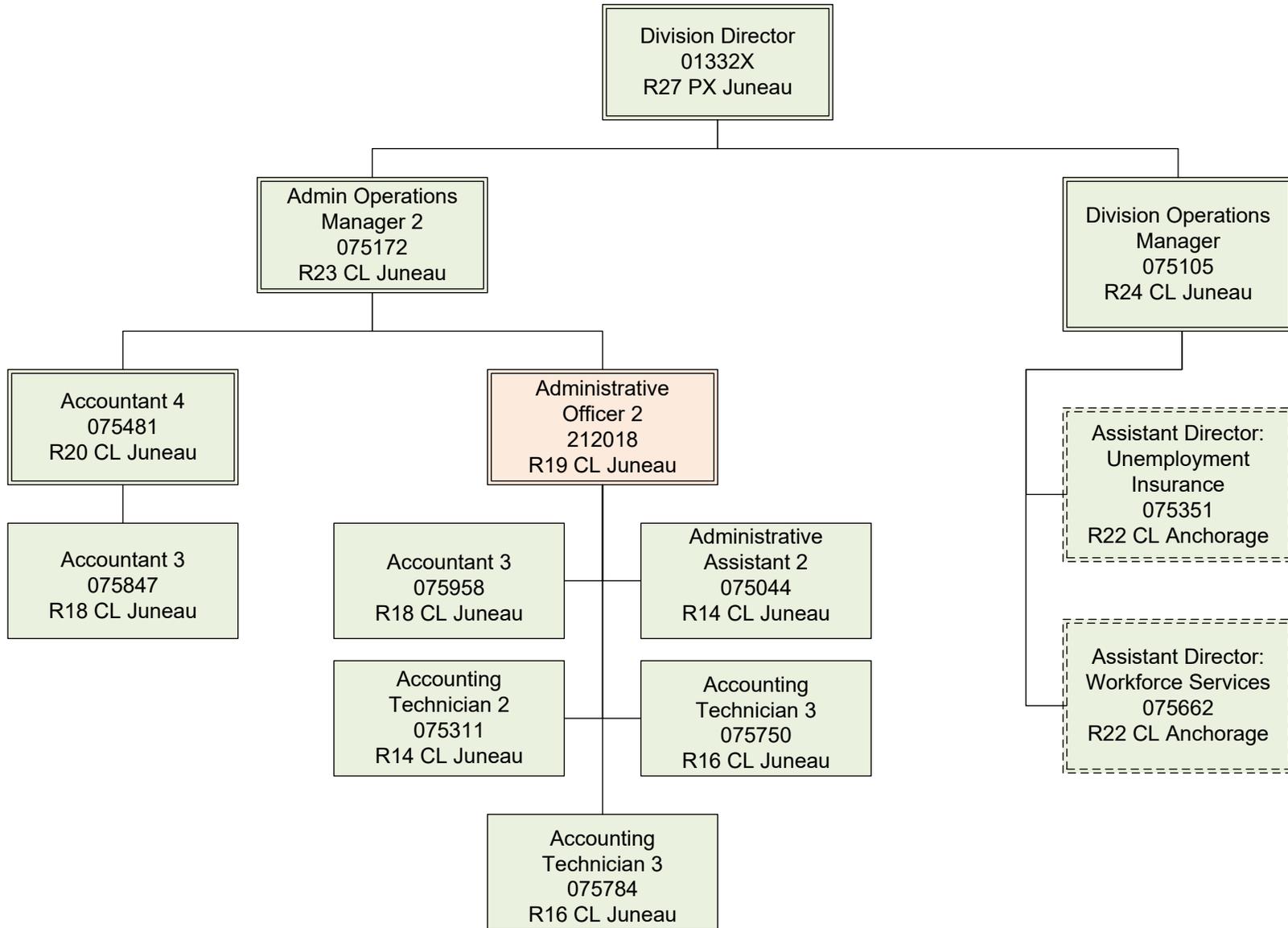


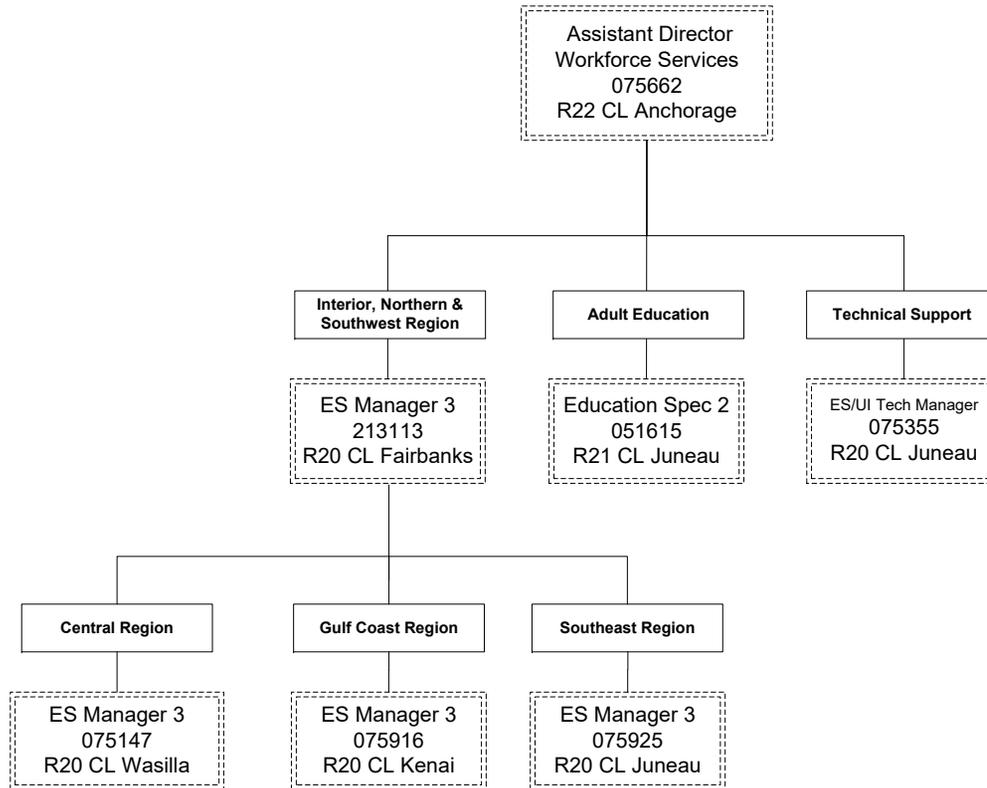
OS&C = Occupational Safety and Compliance
 OHS = Occupational Health and Safety
 Page 119 of 358

Department of Labor and Workforce Development
Labor Standards and Safety / Alaska Safety Advisory Program
FY2027 Governor Organization Chart

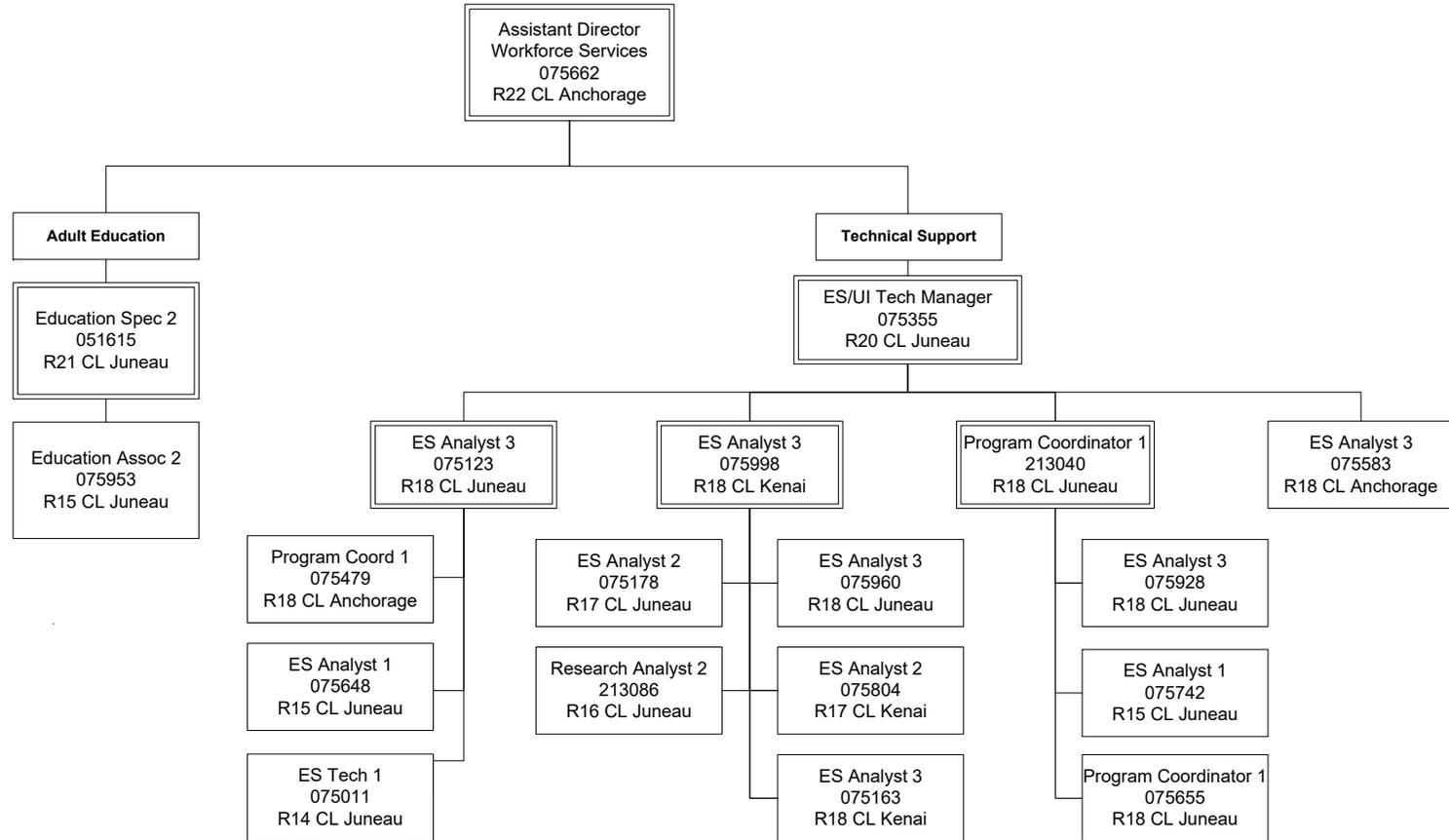


Department of Labor and Workforce Development
 Division of Employment and Training Services
 Employment and Training Services Administration (3116)
 FY2027 Governor Organization Chart

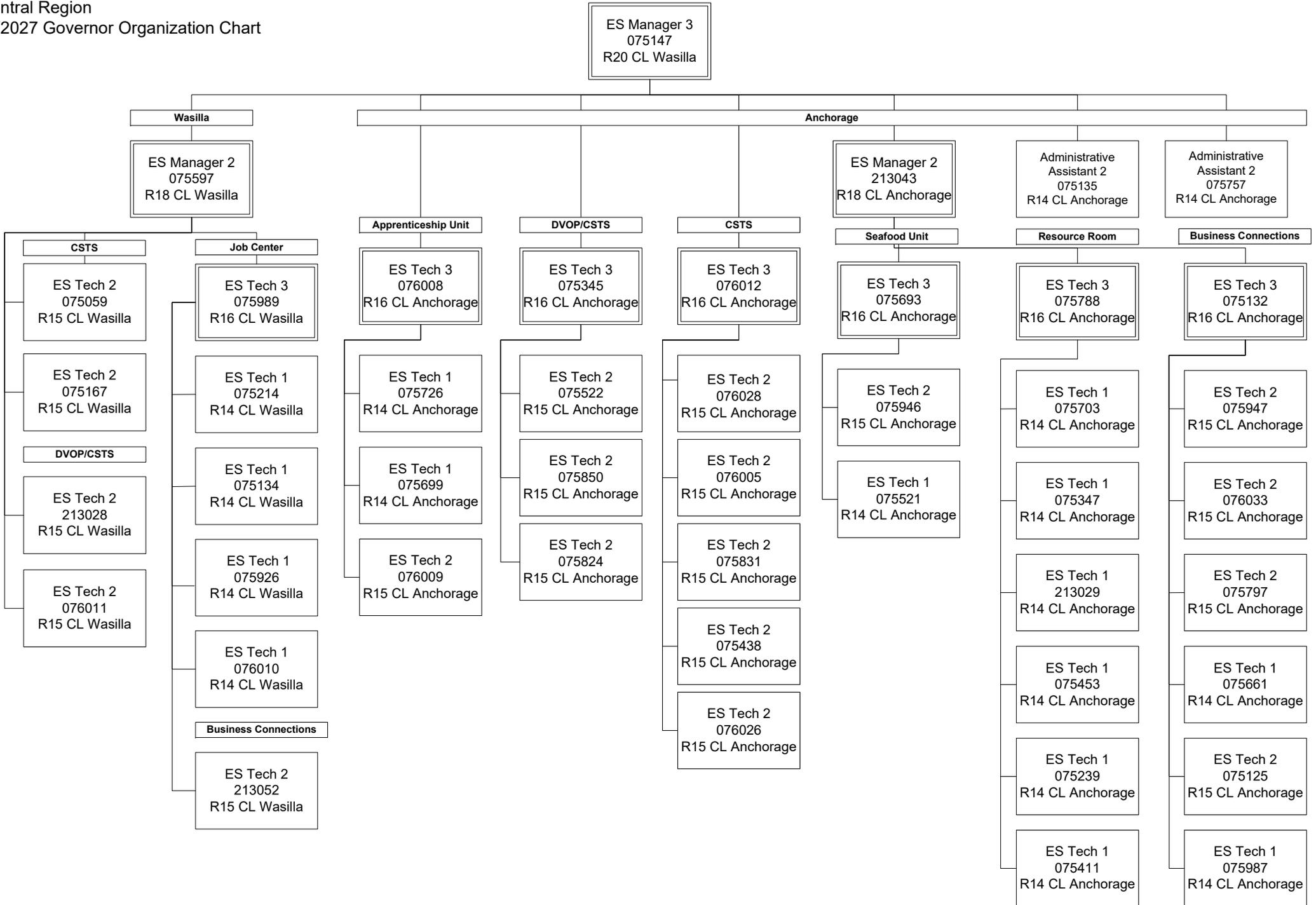




Department of Labor and Workforce Development
 Division of Employment and Training Services
 Workforce Services (2761)
 Adult Education and Technical Support
 FY2027 Governor Organization Chart

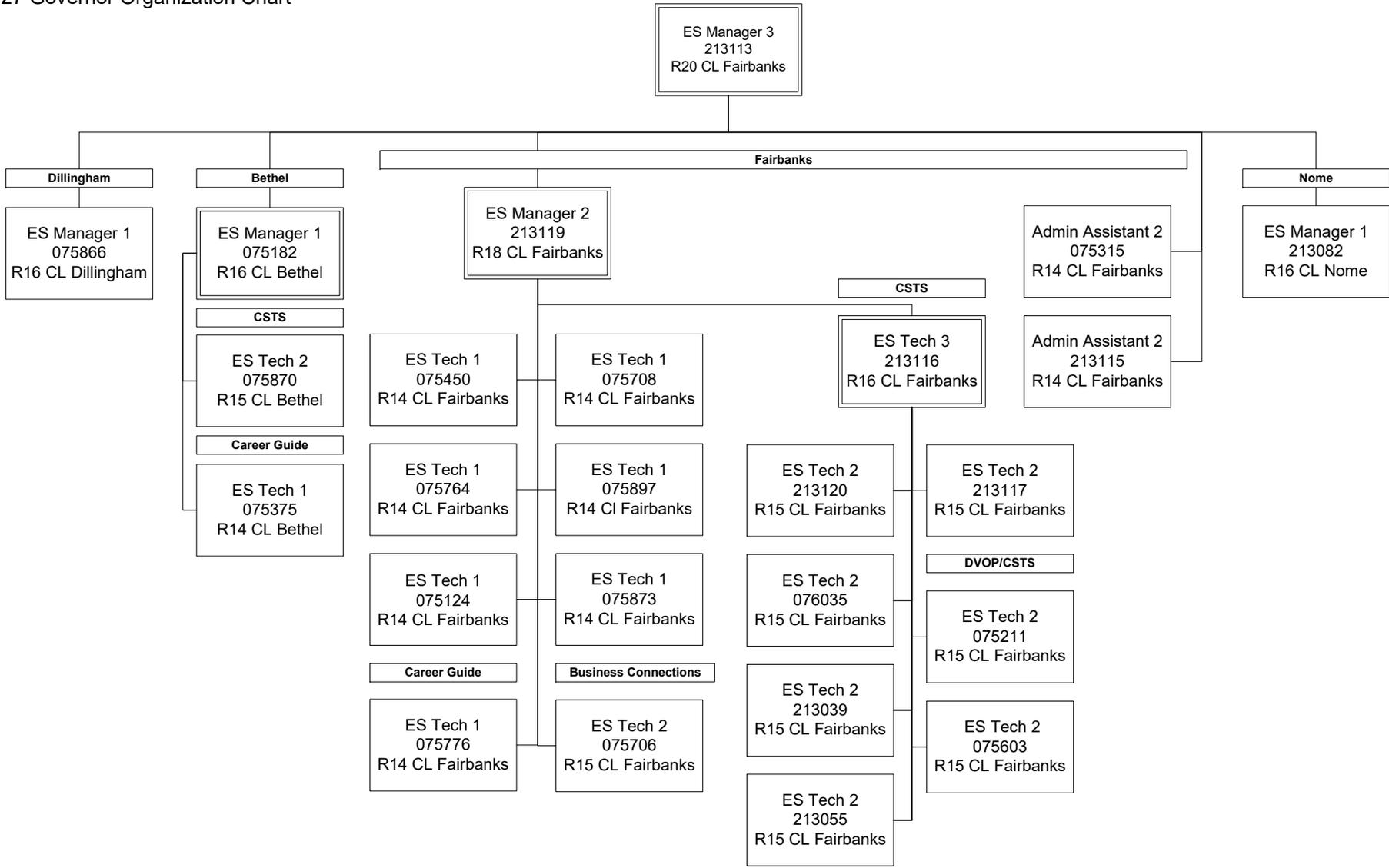


Department of Labor and Workforce Development
 Division of Employment and Training Services
 Workforce Services (2761)
 Central Region
 FY2027 Governor Organization Chart



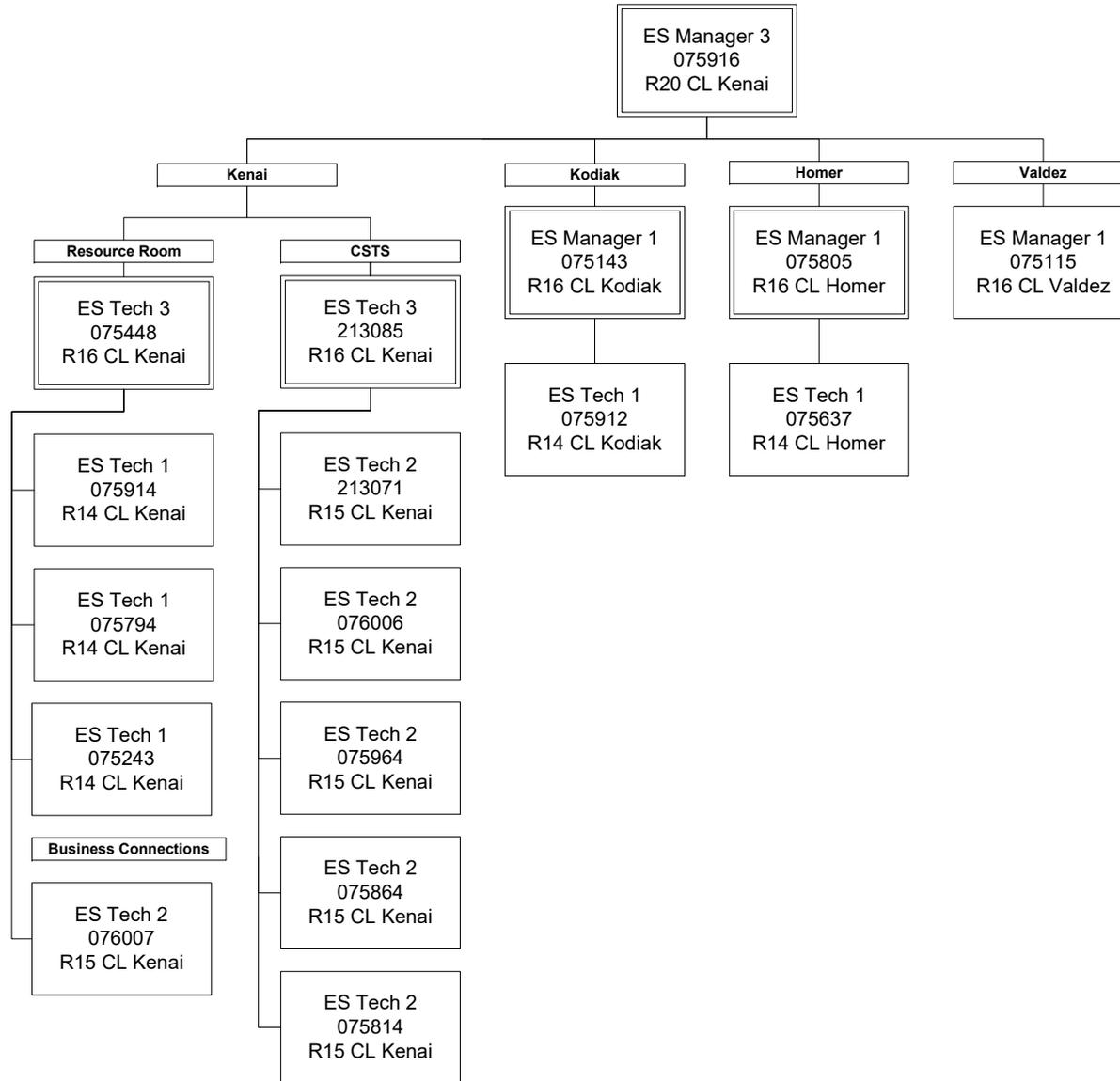
ES = Employment Services
 CSTS = Career Support & Training Services
 DVOP = Disabled Veterans Outreach Program

Department of Labor and Workforce Development
 Division of Employment and Training Services
 Workforce Services (2761)
 Interior/Northern/Southwest Region
 FY2027 Governor Organization Chart

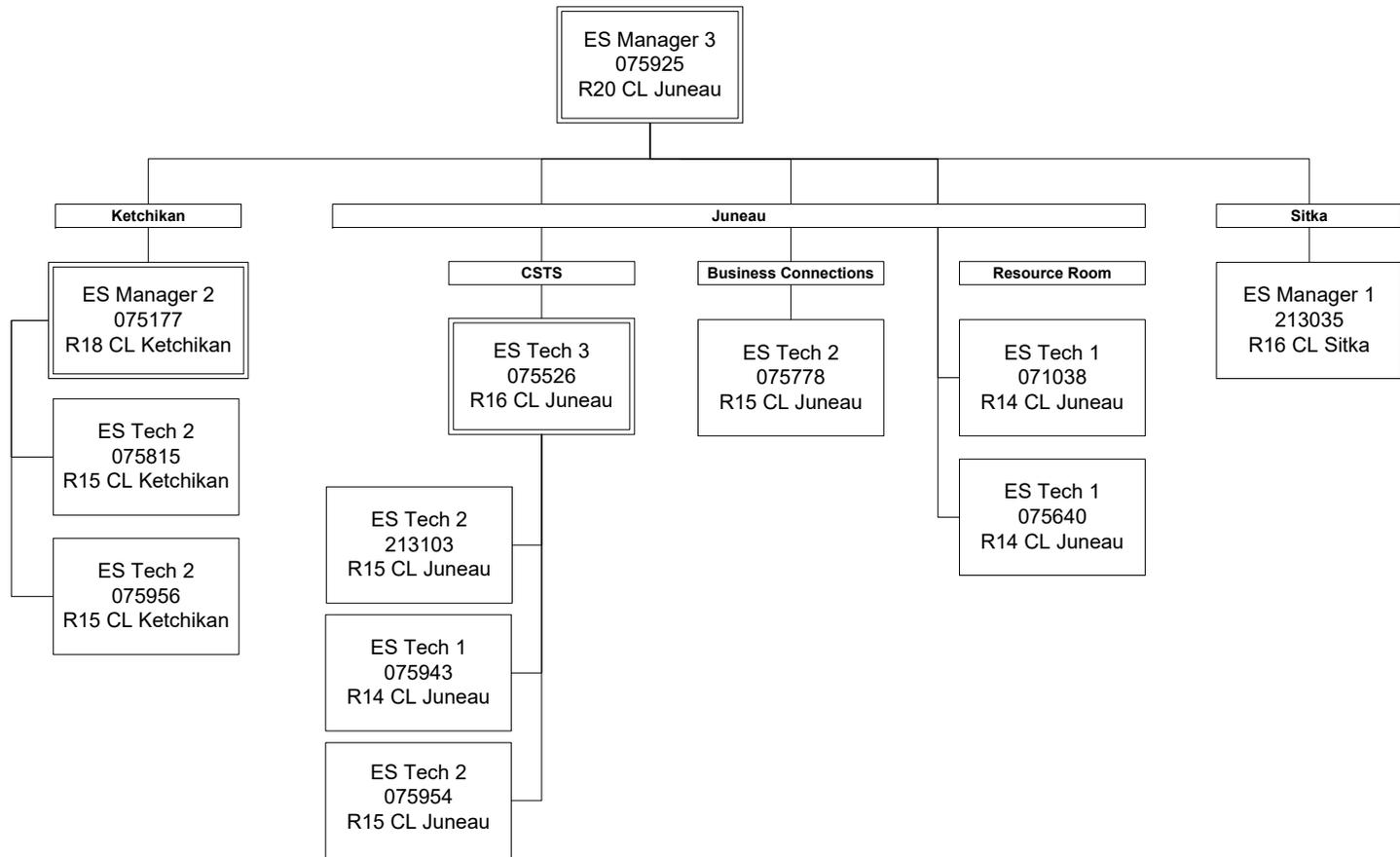


ES = Employment Services
 CSTS = Career Support & Training Services
 DVOP = Disabled Veterans Outreach Program

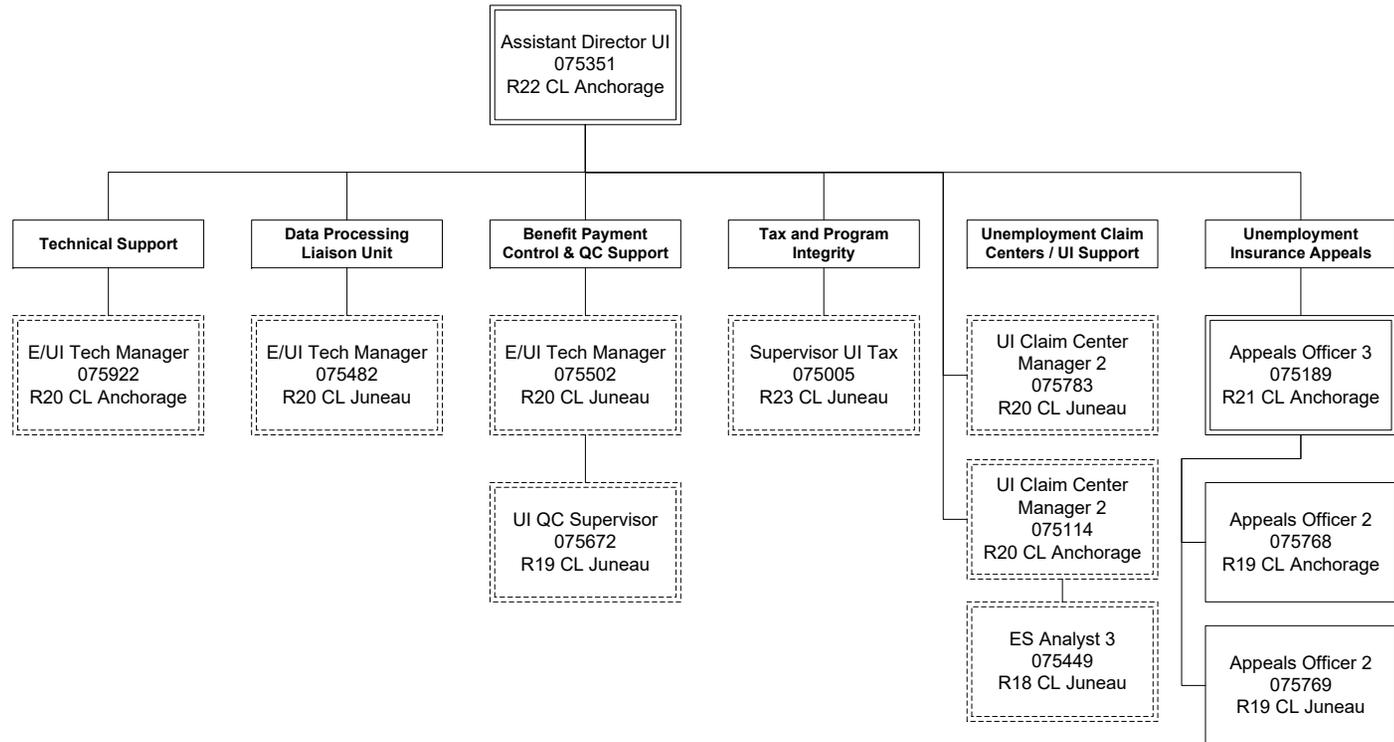
Department of Labor and Workforce Development
 Division of Employment and Training Services
 Workforce Services (2761)
 Gulf Coast Region
 FY2027 Governor Organization Chart



Department of Labor and Workforce Development
 Division of Employment and Training Services
 Workforce Services (2761)
 Southeast Region
 FY2027 Governor Organization Chart

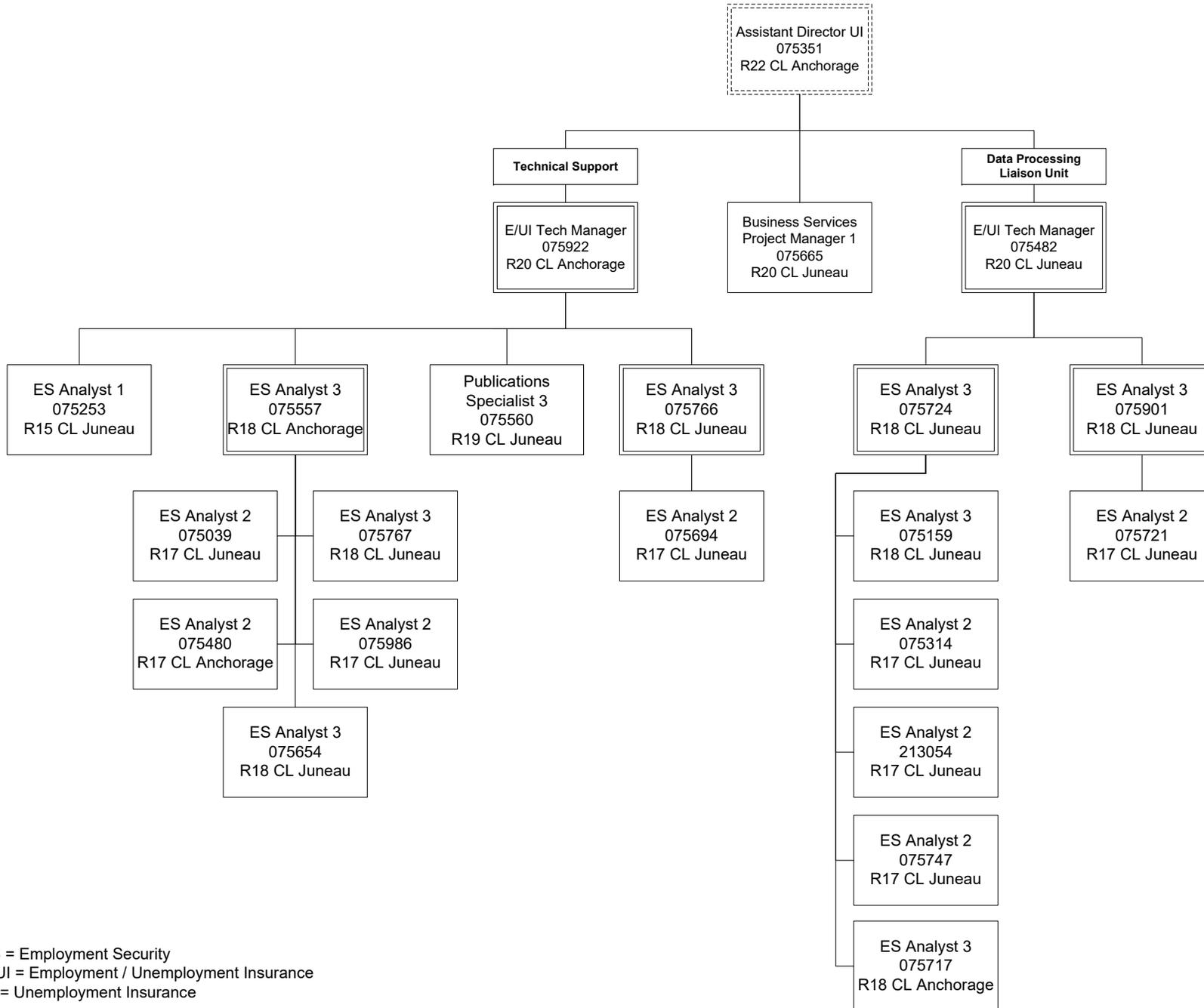


Department of Labor and Workforce Development
 Division of Employment and Training Services
 Unemployment Insurance (2276)
 Administration and Appeals
 FY2027 Governor Organization Chart



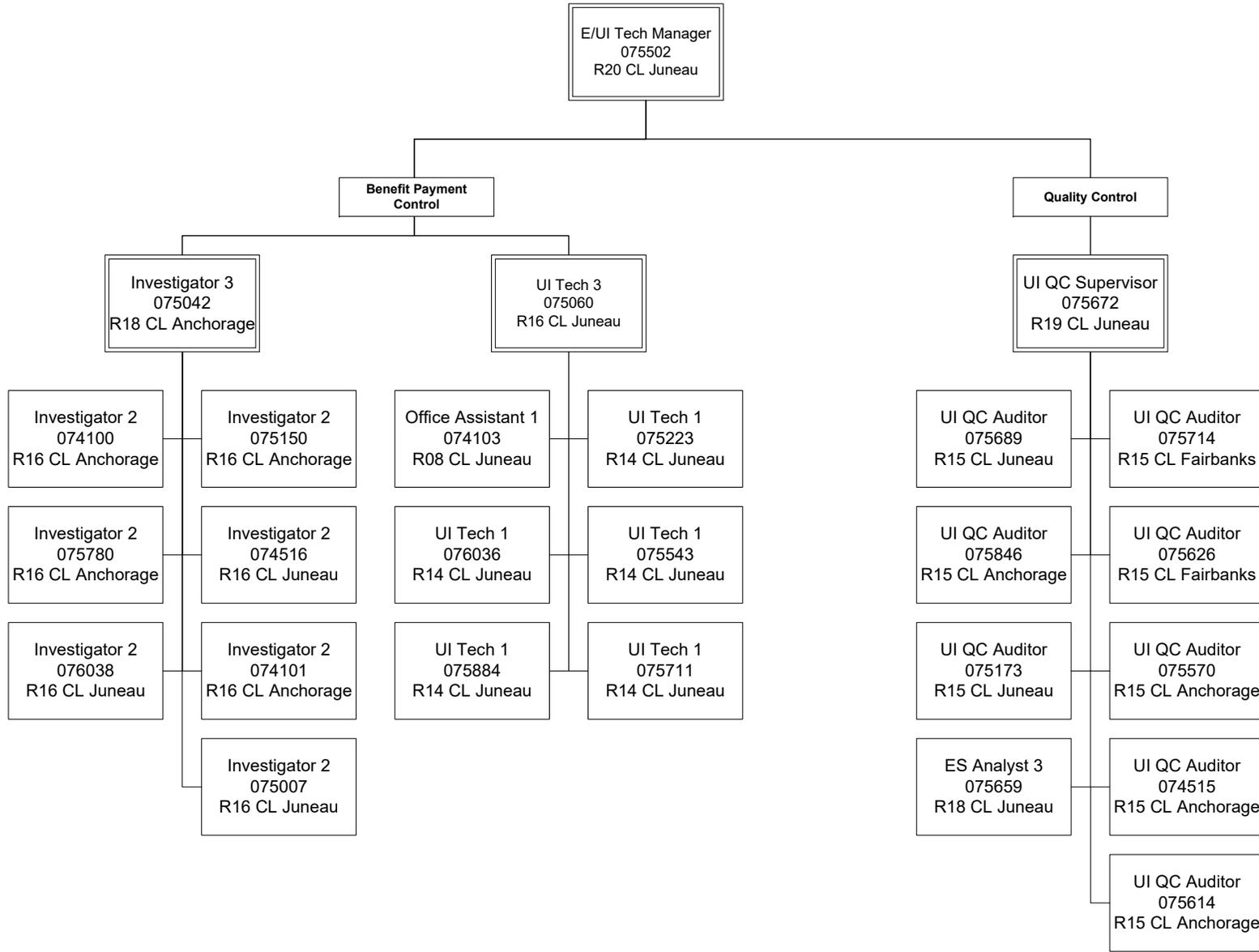
ES = Employment Security
 E/UI = Employment / Unemployment Insurance
 UI = Unemployment Insurance
 QC = Quality Control

Department of Labor and Workforce Development
 Division of Employment and Training Services
 Unemployment Insurance (2276)
 Technical Support and Data Processing Liaison Unit
 FY2027 Governor Organization Chart



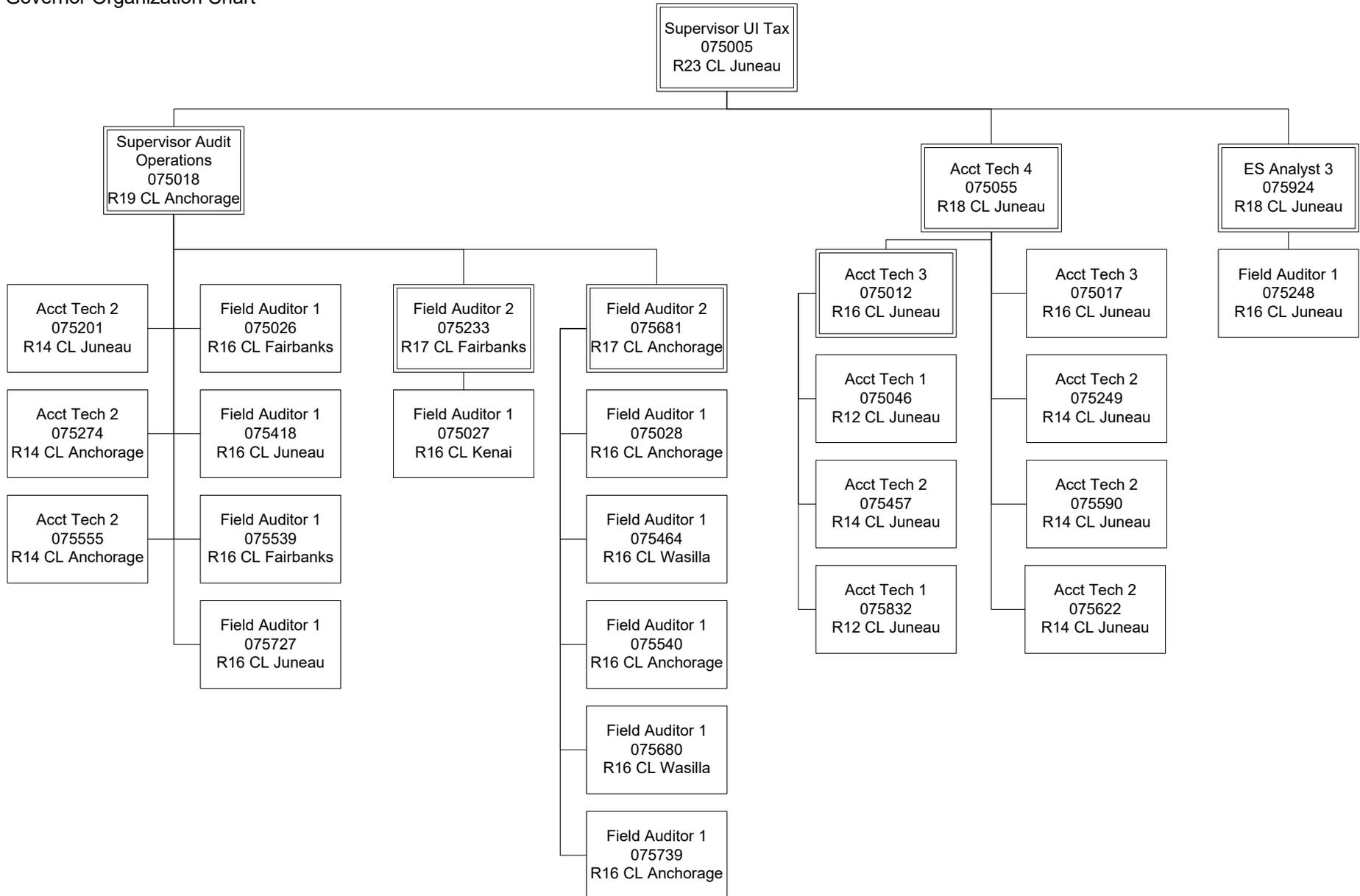
ES = Employment Security
 E/UI = Employment / Unemployment Insurance
 UI = Unemployment Insurance

Department of Labor and Workforce Development
 Division of Employment and Training Services
 Unemployment Insurance (2276)
 Benefit Payment Control and Quality Control
 FY2027 Governor Organization Chart

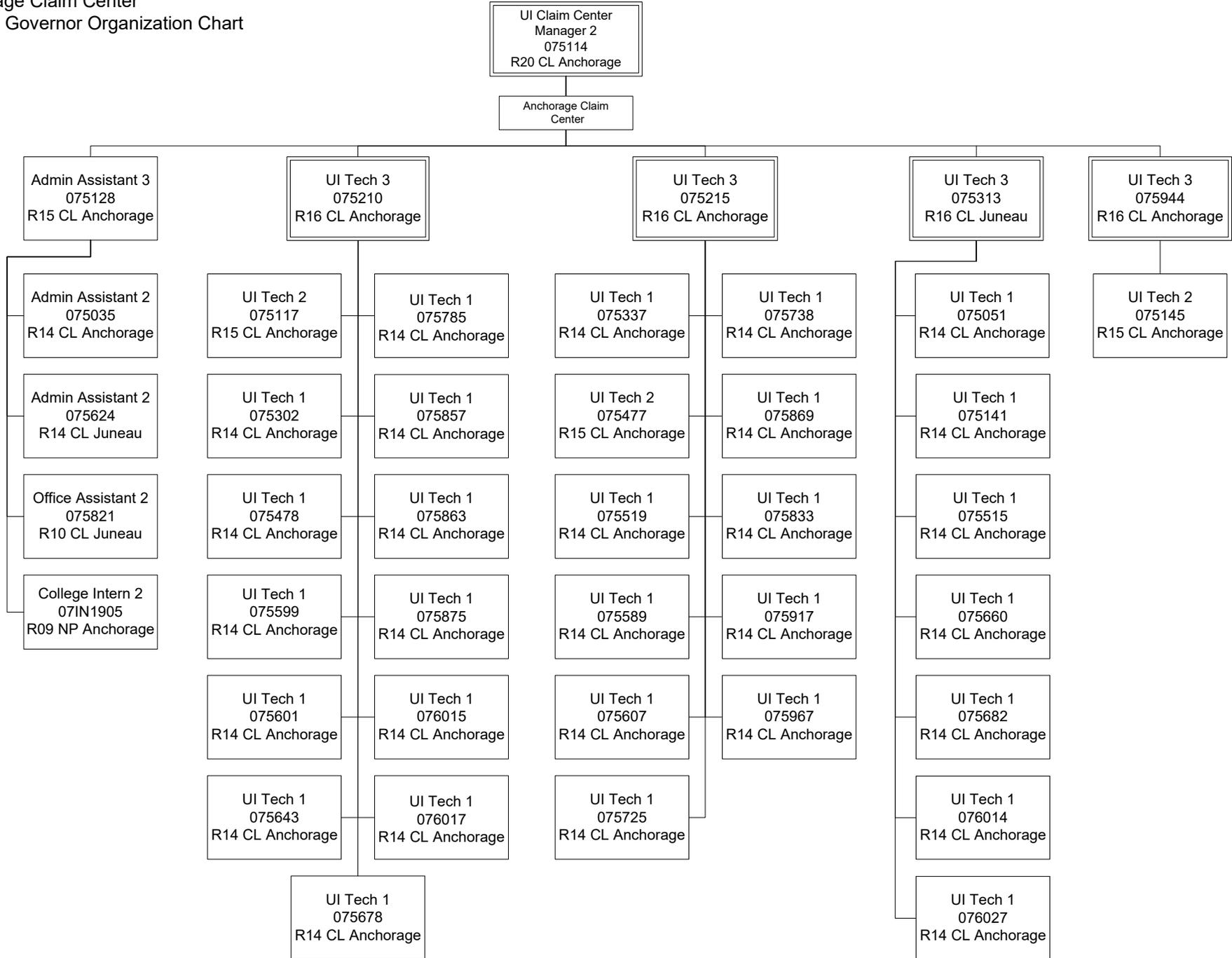


ES = Employment Security
 E/UI = Employment / Unemployment Insurance
 UI = Unemployment Insurance
 QC = Quality Control

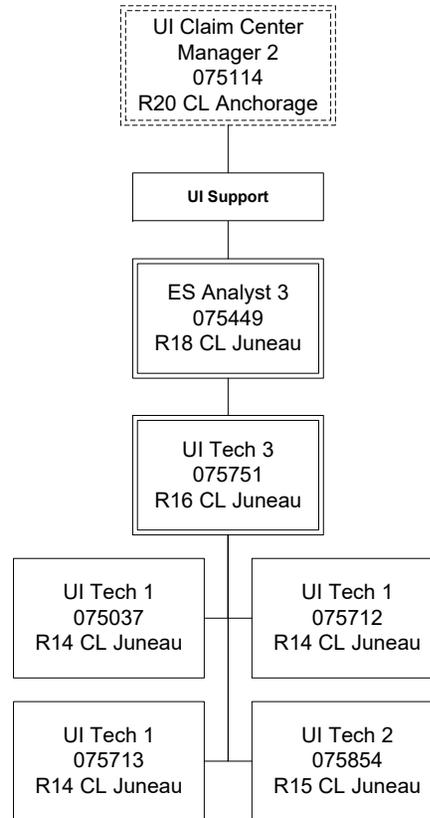
Department of Labor and Workforce Development
 Division of Employment and Training Services
 Unemployment Insurance (2276)
 Tax and Integrity
 FY2027 Governor Organization Chart



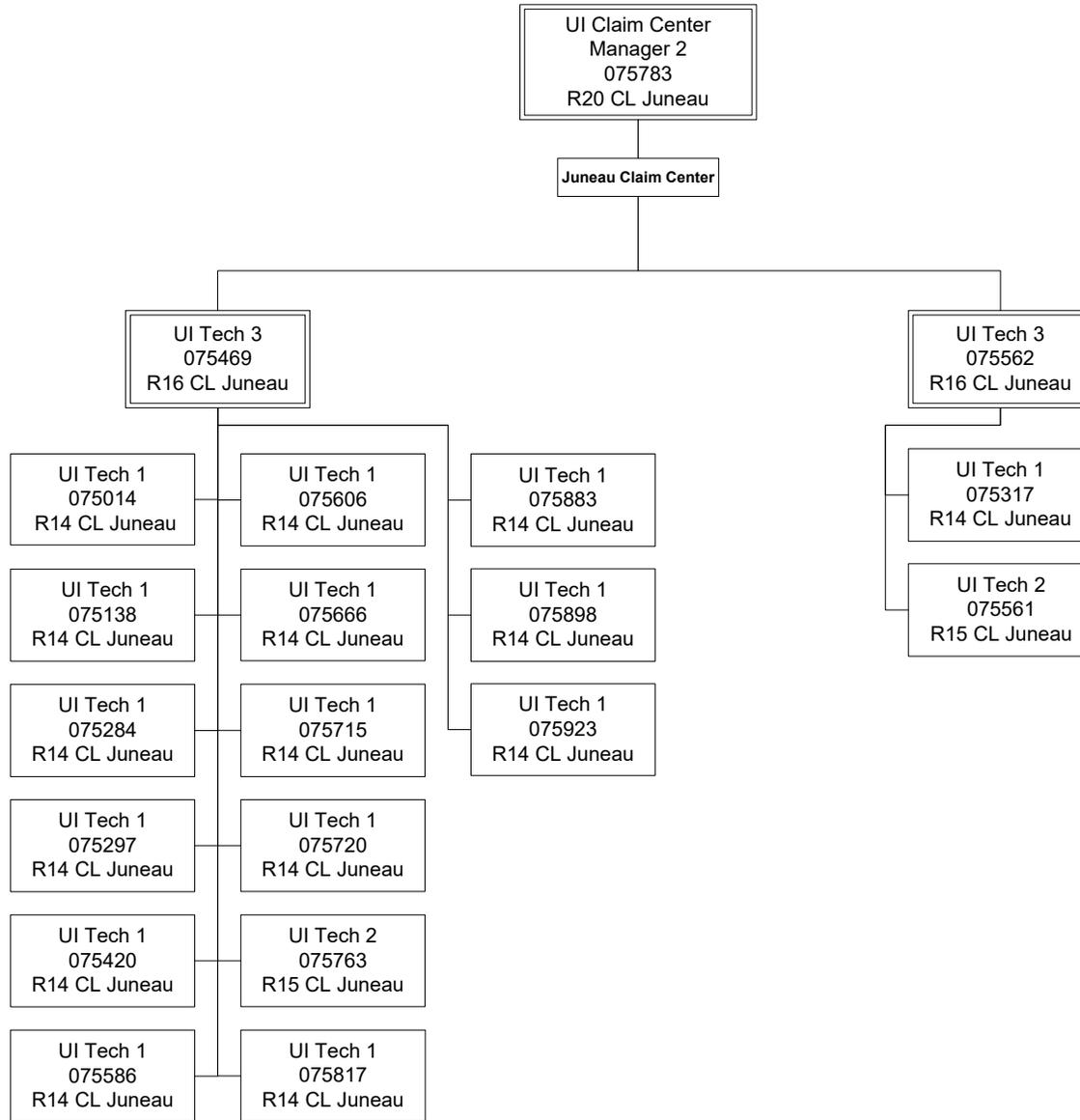
Department of Labor and Workforce Development
 Division of Employment and Training Services
 Unemployment Insurance (2276)
 Anchorage Claim Center
 FY2027 Governor Organization Chart



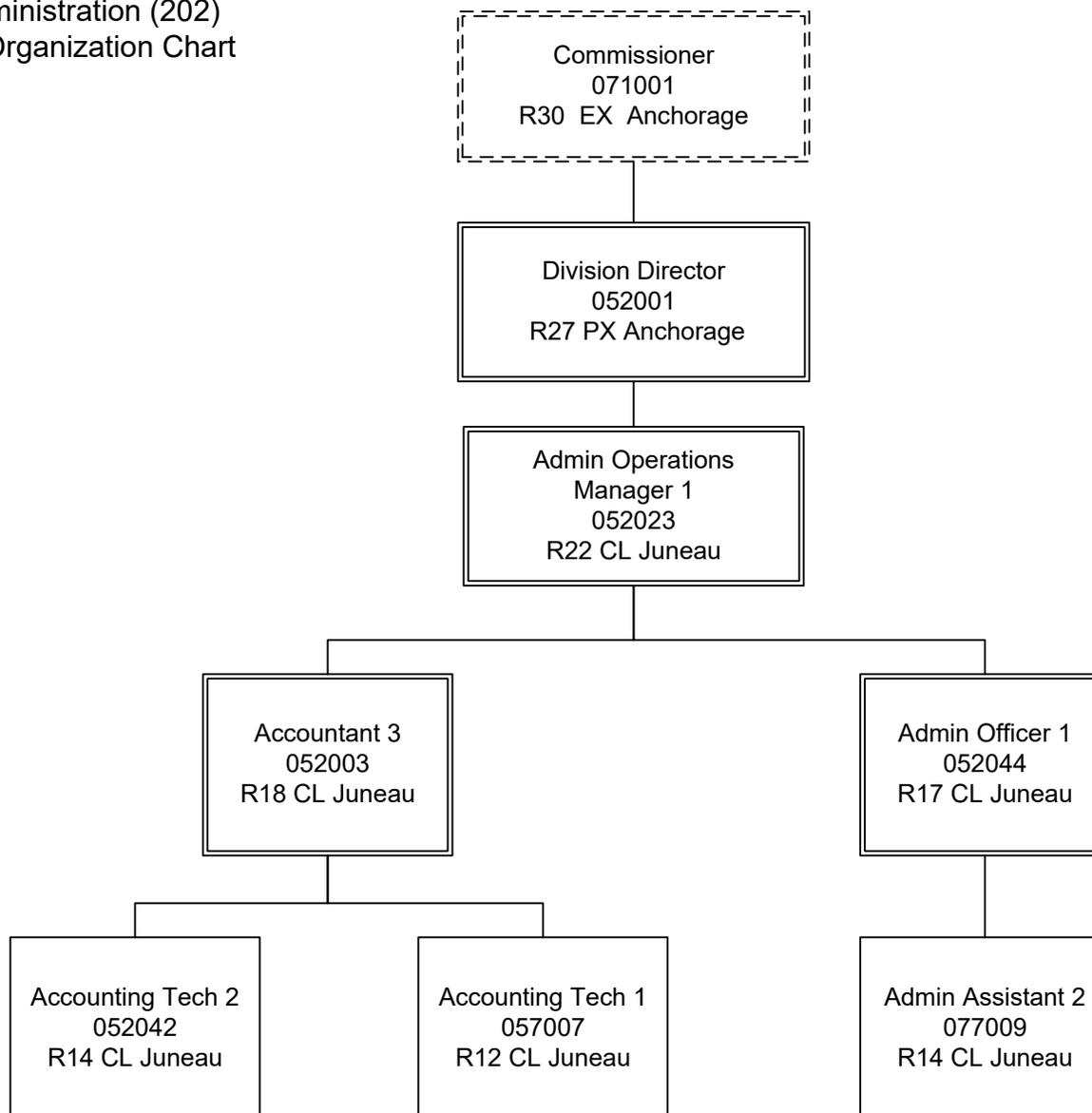
Department of Labor and Workforce Development
Division of Employment and Training Services
Unemployment Insurance (2276)
UI Support
FY2027 Governor Organization Chart



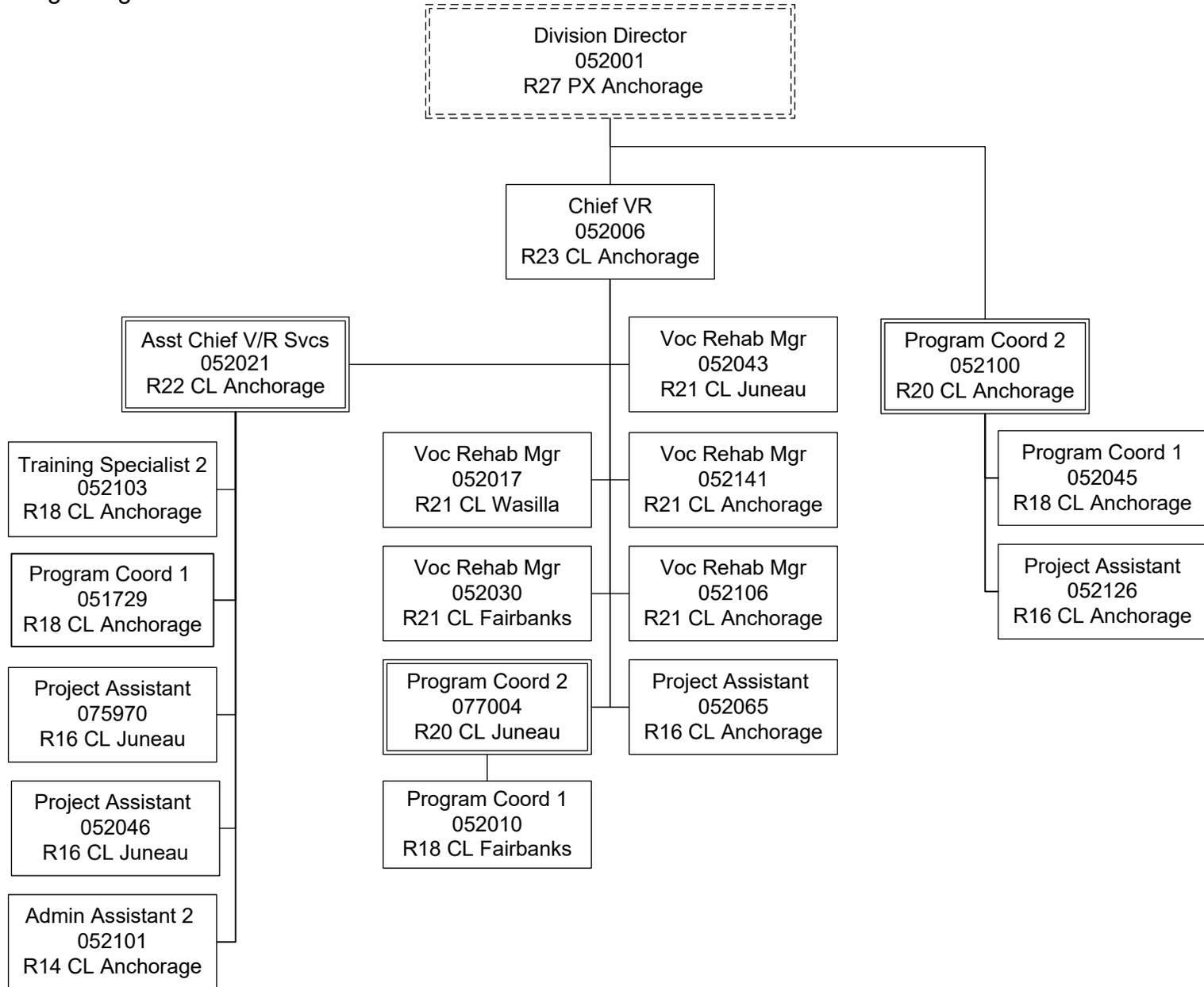
Department of Labor and Workforce Development
 Division of Employment and Training Services
 Unemployment Insurance (2276)
 Juneau Claim Center
 FY2027 Governor Organization Chart



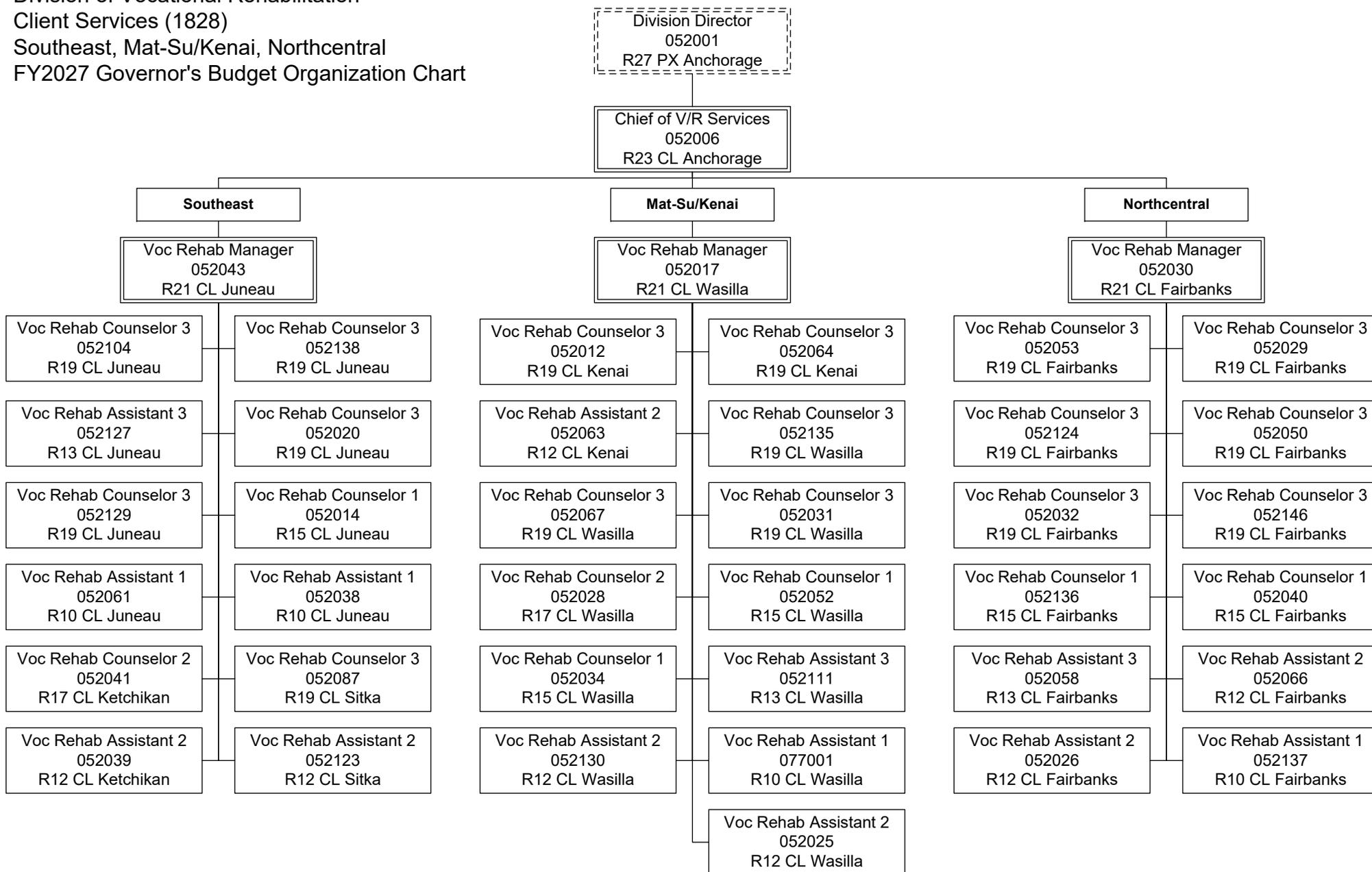
Department of Labor and Workforce Development
Division of Vocational Rehabilitation
Vocational Rehabilitation Administration (202)
FY2027 Governor's Budget Organization Chart



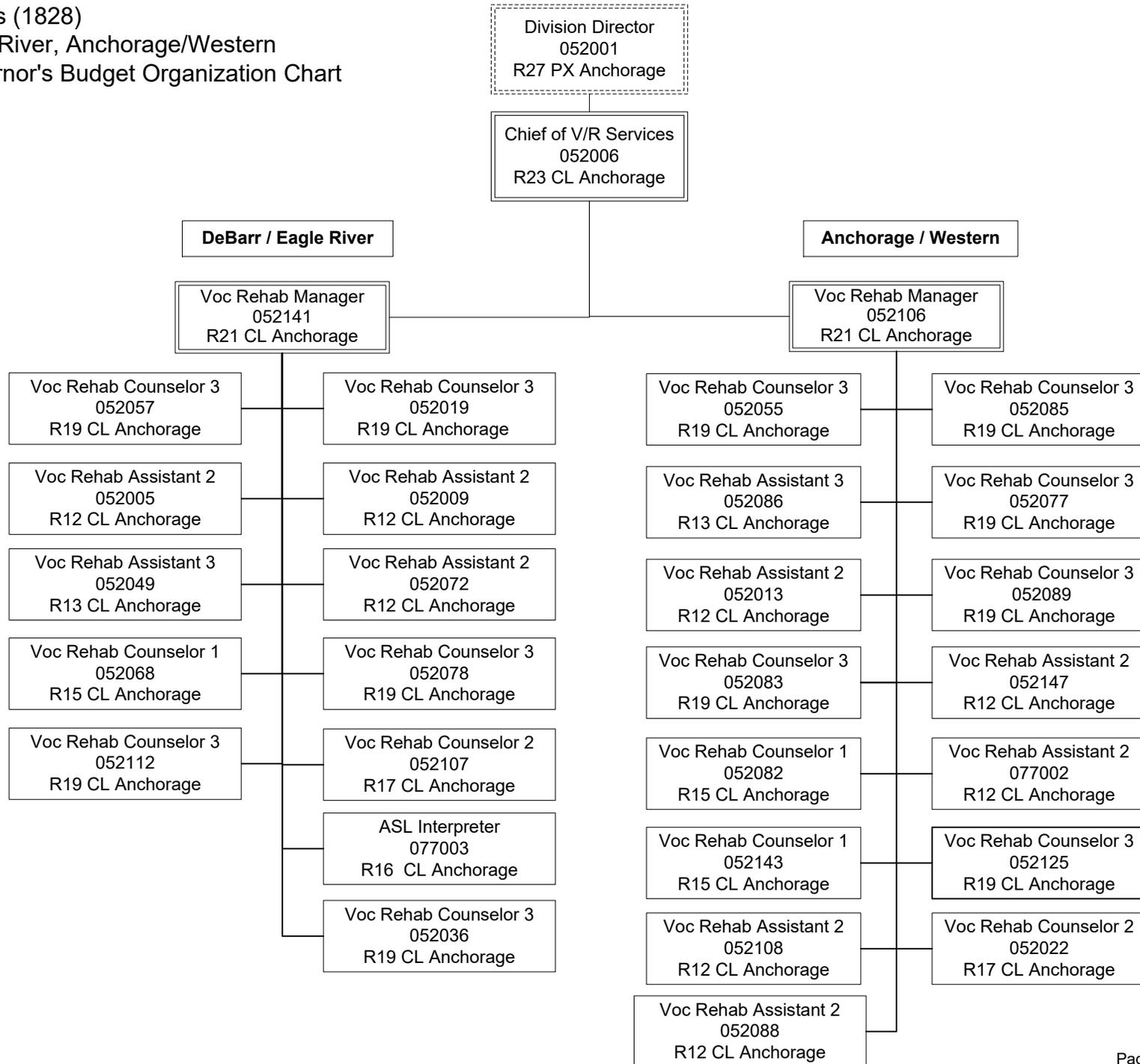
Department of Labor and Workforce Development
 Division of Vocational Rehabilitation
 Client Services (1828)
 Management
 FY2027 Governor's Budget Organization Chart



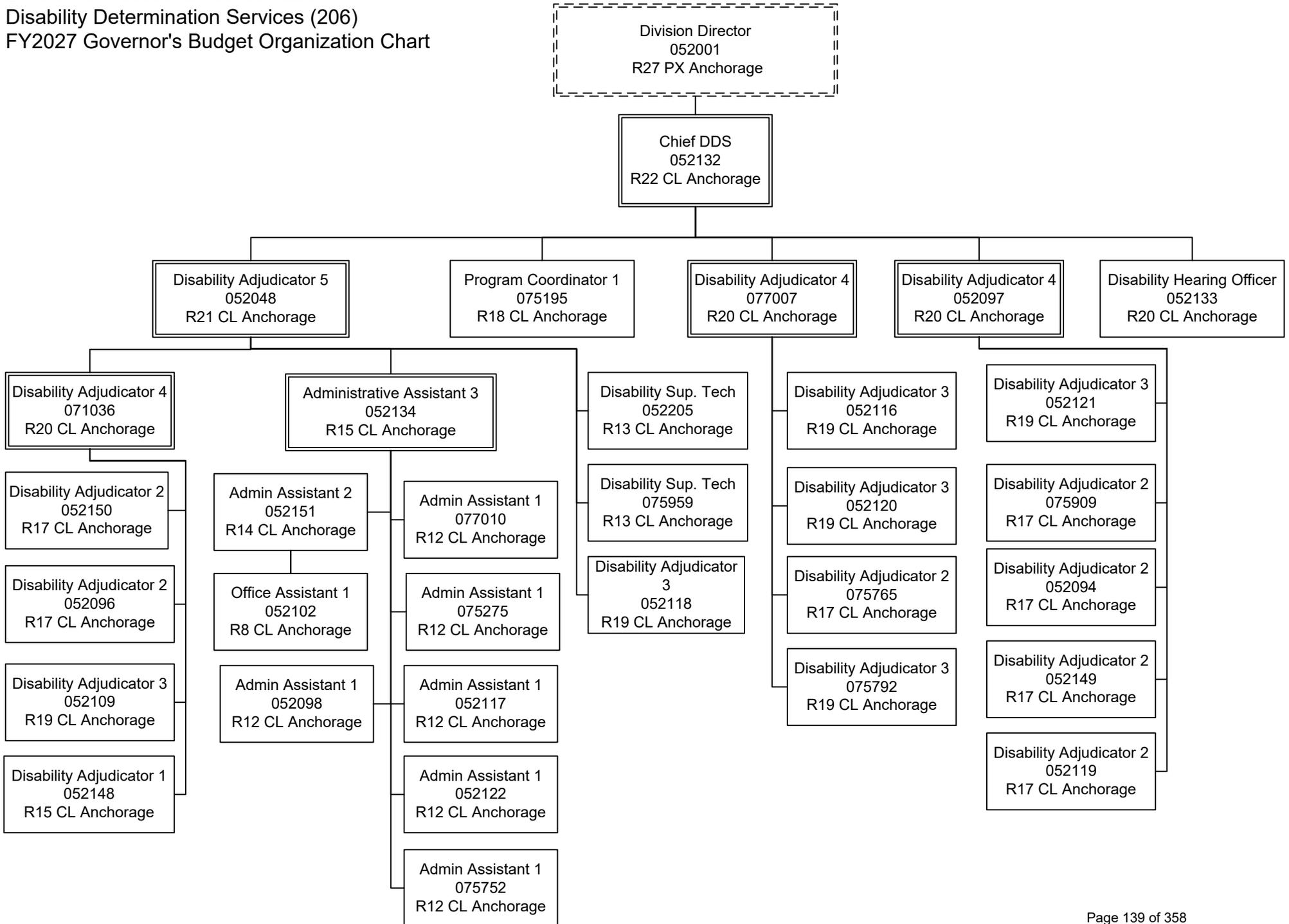
Department of Labor and Workforce Development
 Division of Vocational Rehabilitation
 Client Services (1828)
 Southeast, Mat-Su/Kenai, Northcentral
 FY2027 Governor's Budget Organization Chart



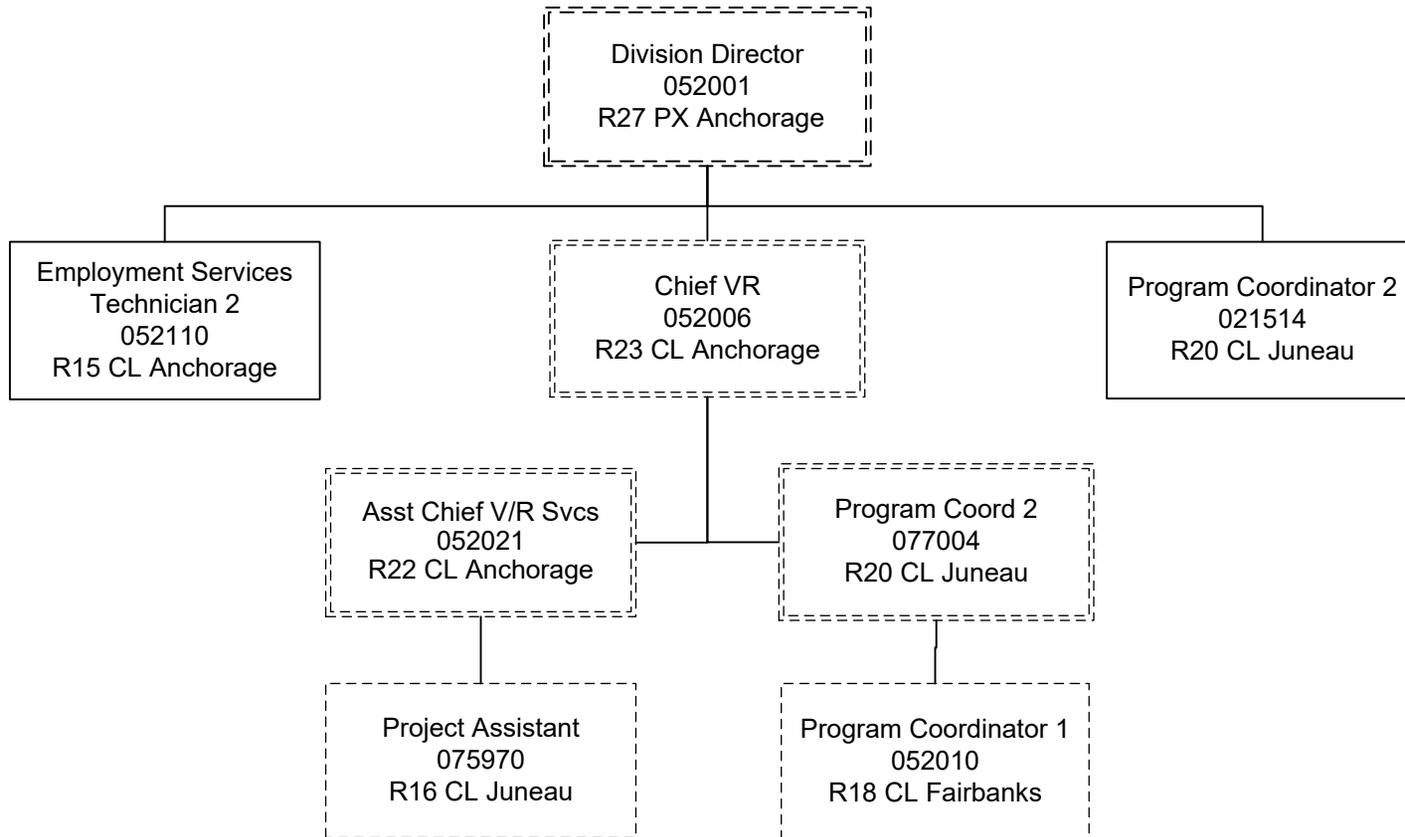
Department of Labor and Workforce Development
 Division of Vocational Rehabilitation
 Client Services (1828)
 DeBarr/Eagle River, Anchorage/Western
 FY2027 Governor's Budget Organization Chart



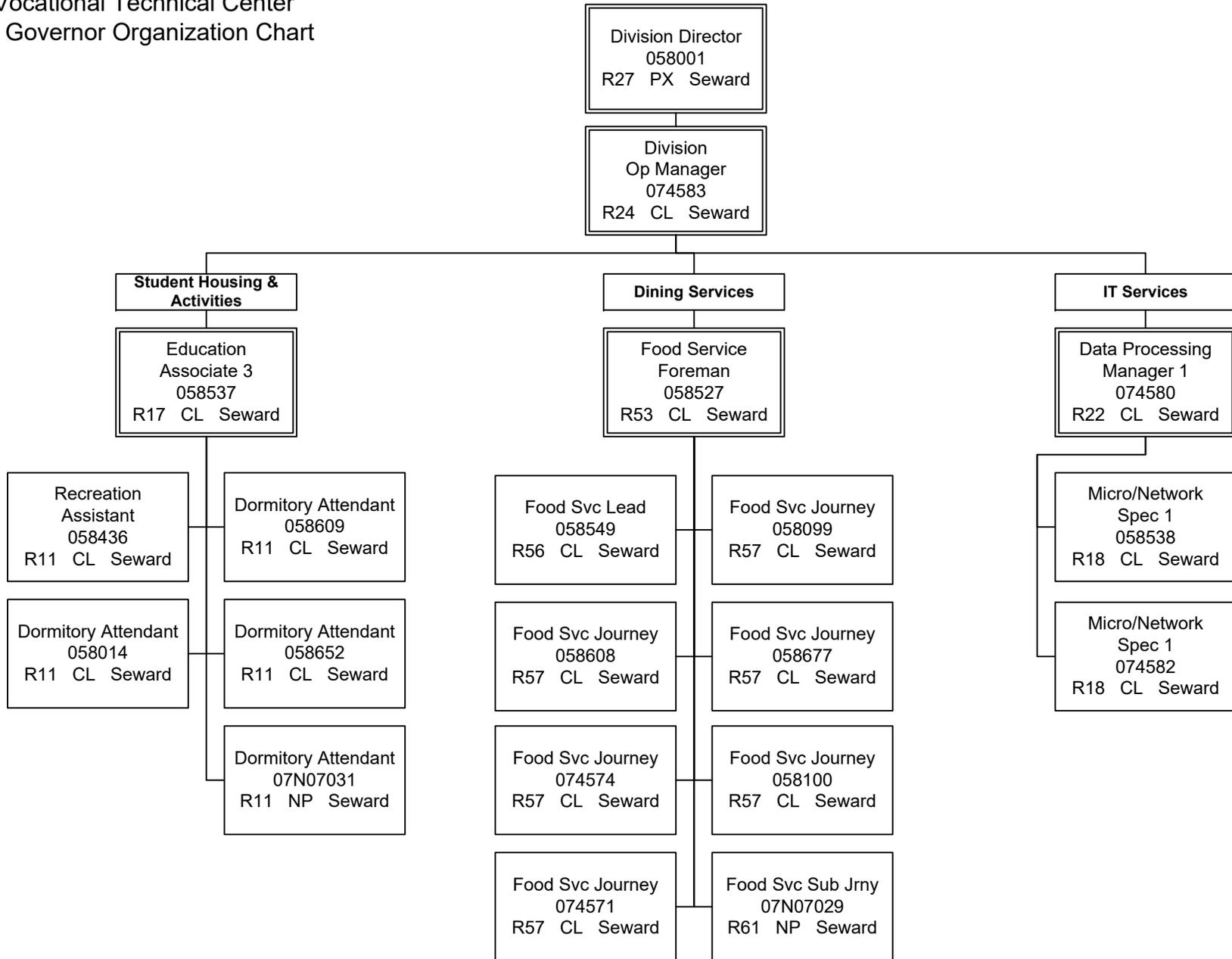
Department of Labor and Workforce Development
 Division of Vocational Rehabilitation
 Disability Determination Services (206)
 FY2027 Governor's Budget Organization Chart



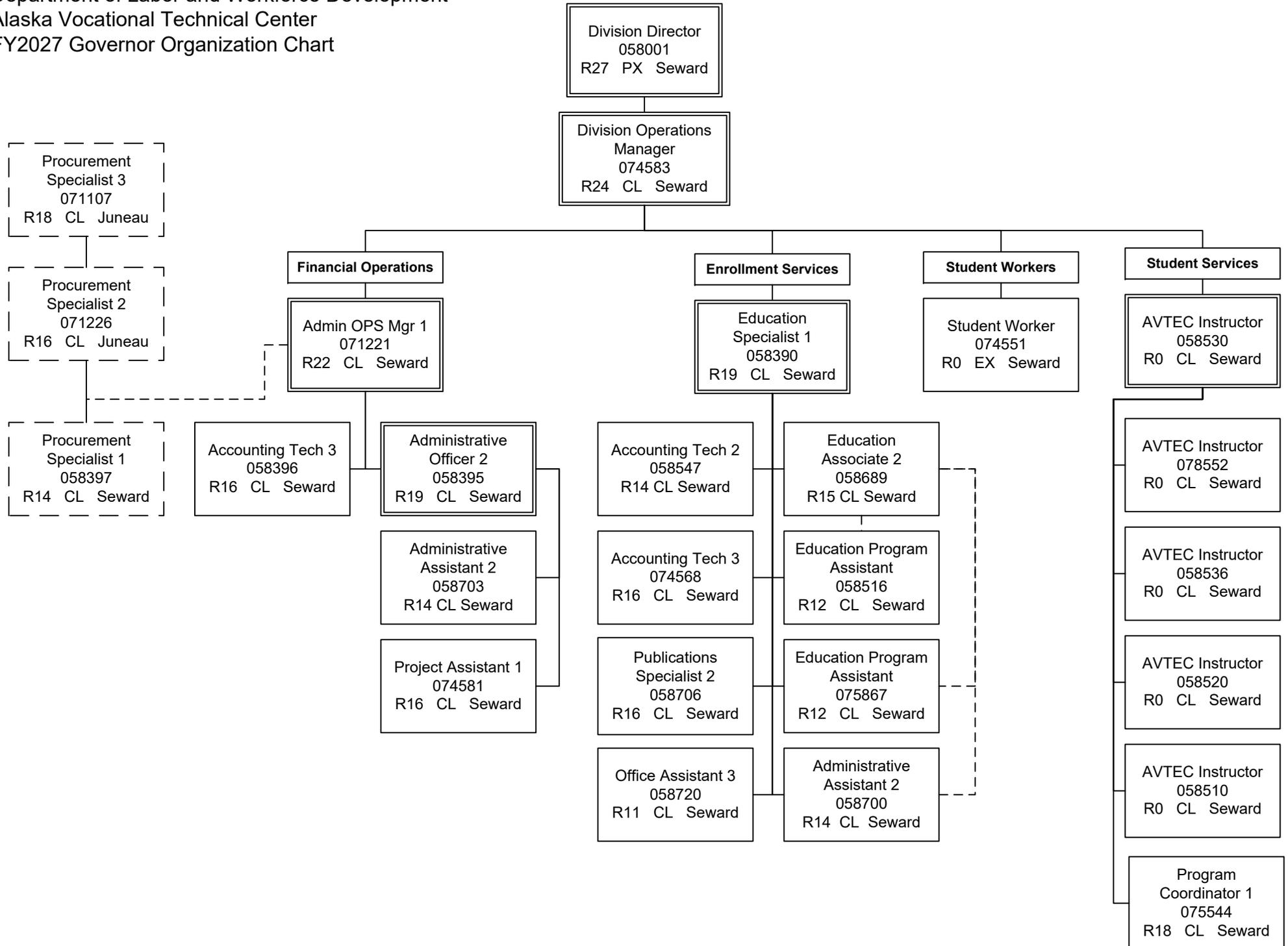
Department of Labor and Workforce Development
Division of Vocational Rehabilitation
Special Projects (1958)
FY2027 Governor's Budget Organization Chart



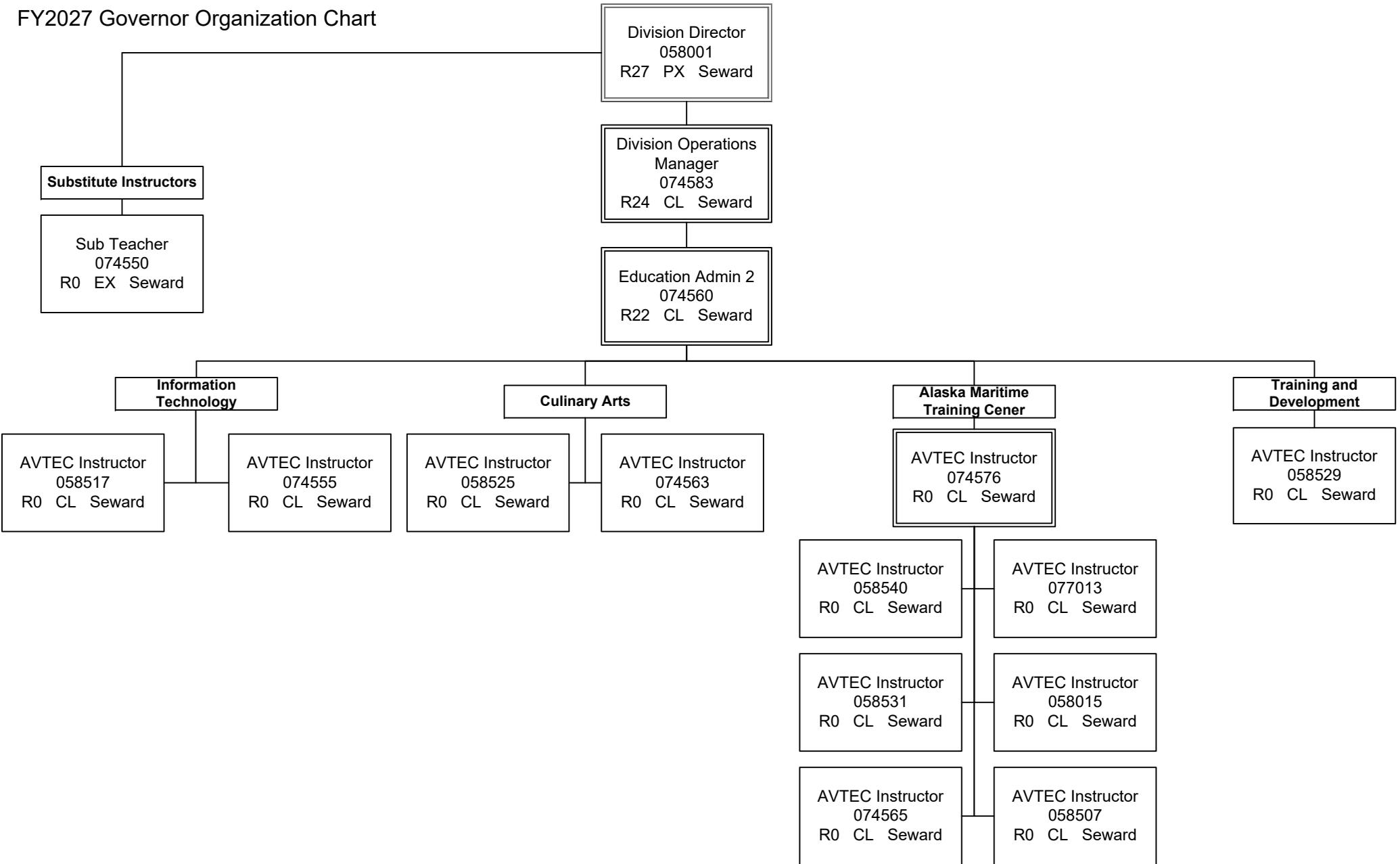
Department of Labor and Workforce Development
 Alaska Vocational Technical Center
 FY2027 Governor Organization Chart



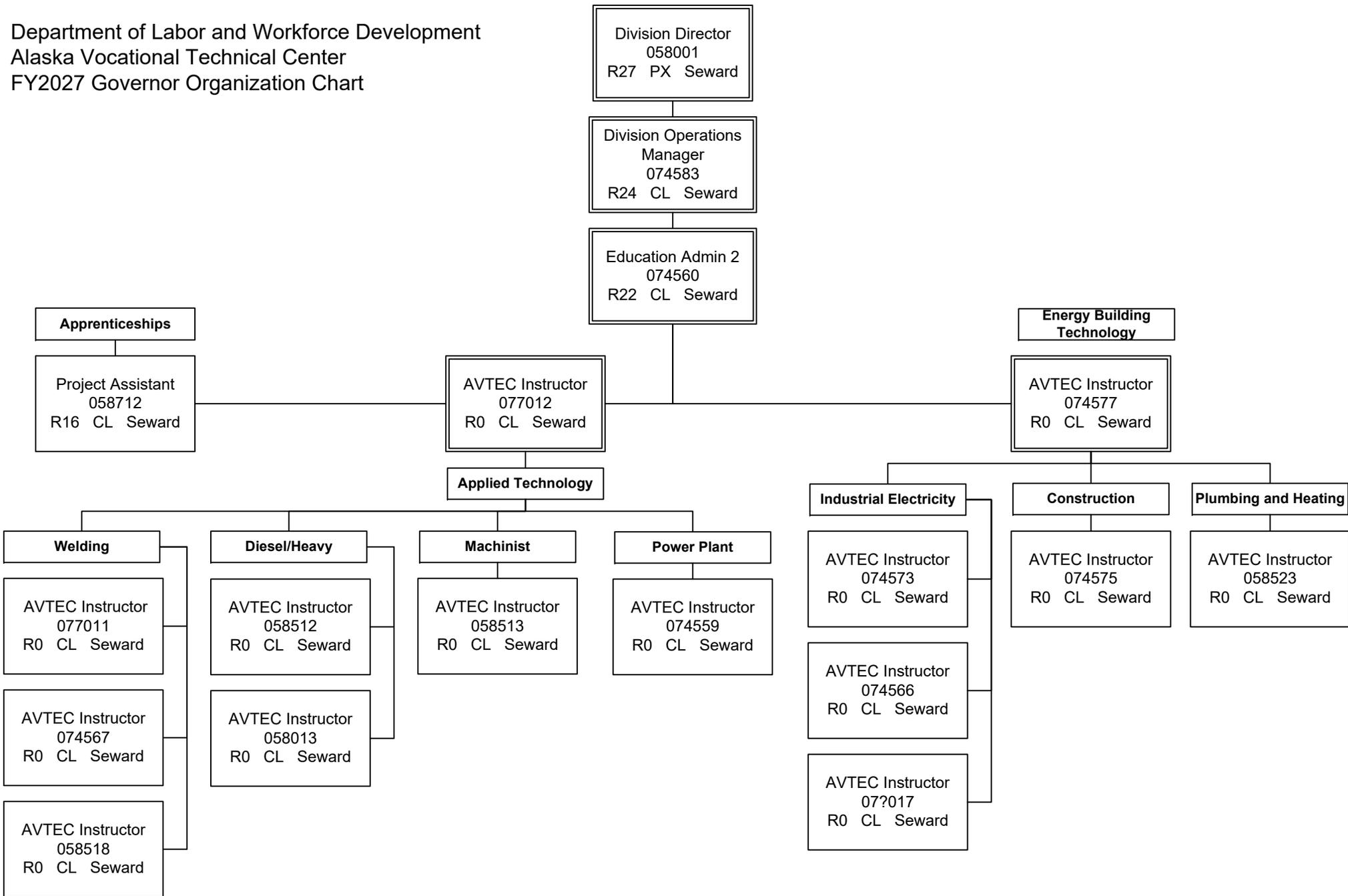
Department of Labor and Workforce Development
 Alaska Vocational Technical Center
 FY2027 Governor Organization Chart



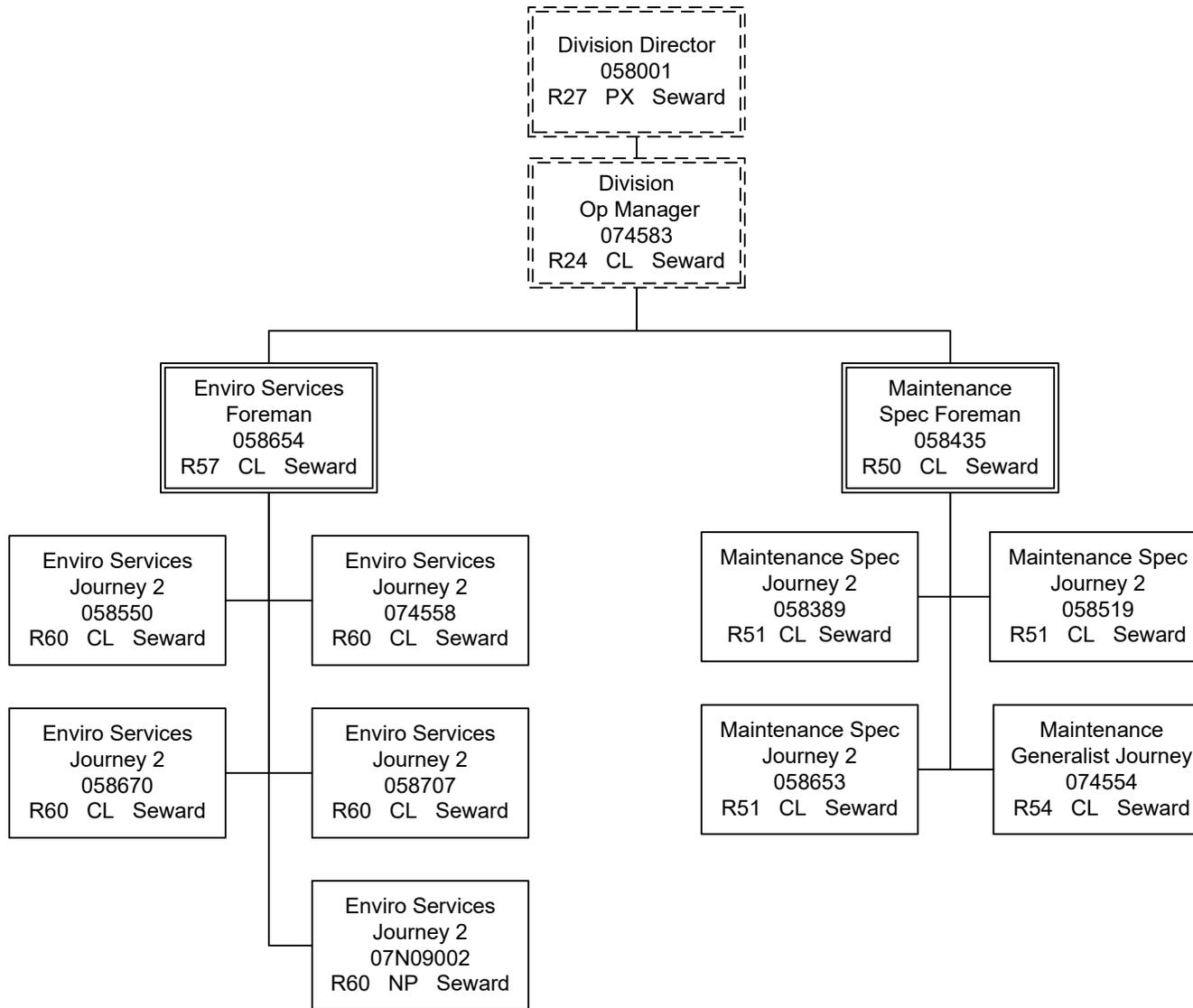
Department of Labor and Workforce Development
 Alaska Vocational Technical Center
 FY2027 Governor Organization Chart



Department of Labor and Workforce Development
 Alaska Vocational Technical Center
 FY2027 Governor Organization Chart



Department of Labor and Workforce Development
 Alaska Vocational Technical Center / AVTEC Facilities Maintenance
 FY2027 Governor Organization Chart



APPENDIX B1
CHART OF ACCOUNTS

APPENDIX B1 - INDEX

CHART OF ACCOUNTS

IRIS DLWD Operating and Capital Appropriation Structures	- Appendix B1 - 1
IRIS Statewide Object of Expenditure Accounts Structures	- Appendix B1 - 2
IRIS Department Program Reimbursable Structure Major Program, Program, Funding Profile	- Appendix B1 – 3

Report Name	ST0002 - Appropriation Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
CPTL	070027783	AVTEC IT Reappropriation GF	DEVL	B08B	B08B	Continuing
CPTL	070140130	AVTEC Deferred Maintenance, Renewal, Repair and Equip GF	EDUC	B14A	B14A	Continuing
CPTL	070140230	AVTEC Heavy Equip Shop/Diesel&Pipe Welding Rel-Ph 1/3 GF	EDUC	B14B	B14B	Continuing
CPTL	070170130	AVTEC Deferred Maint,Renewal,Repair & Equip SUP17 Sec5 GF	EDUC	B17E	B17E	Continuing
CPTL	070170230	AVTEC Deferred Maint, Rnwl, Reoair and Equip SUP17 Sec17 GF	EDUC	B17F	B17F	Supplemental
OPER	071100030	Commissioner's Office GF	GGOV	B7CO	B7CA	Regular
OPER	071100031	Commissioner's Office GF MATCH	GGOV	B7CO	B7CA	Regular
OPER	071100080	Commissioner's Office IA	GGOV	B7CO	B7CA	Regular
OPER	071120030	Workforce Investment Board GF	GGOV	B7W2	B7CA	Regular
OPER	071120050	Workforce Investment Board FED	GGOV	B7W2	B7CA	Regular
OPER	071120066	Workforce Investment Board STEP	GGOV	B7W2	B7CA	Regular
OPER	071120067	Workforce Investment Board TVEP	GGOV	B7W2	B7CA	Regular
OPER	071120080	Workforce Investment Board IA	GGOV	B7W2	B7CA	Regular
CPTL	071123430	WIB Construction Academies GF	GGOV	B23D	B23B	Multi-Year
OPER	071200030	AK Labor Relations Agency GF	GGOV	B7AL	B7CA	Regular
OPER	071400030	Management Services GF	GGOV	B7MS	B7CA	Regular
OPER	071400031	Management Services GF MATCH	GGOV	B7MS	B7CA	Regular
OPER	071400050	Management Services FED	GGOV	B7MS	B7CA	Regular
OPER	071400080	Management Services IA	GGOV	B7MS	B7CA	Regular
OPER	071400082	MS Data Processing OPS IA	GGOV	B7MS	B7CA	Regular
OPER	071600030	Leasing GF	GGOV	B7LE	B7CA	Regular
OPER	071800030	Labor Market Information GF	DEVL	B7LM	B7CA	Regular
OPER	071800041	Labor Market Information SDPR	DEVL	B7LM	B7CA	Regular
OPER	071800050	Labor Market Information FED	DEVL	B7LM	B7CA	Regular
OPER	071800060	Labor Market Information WSCAA	DEVL	B7LM	B7CA	Regular
OPER	071800080	Labor Market Information IA	DEVL	B7LM	B7CA	Regular
OPER	071800100	Labor Market Information MHTAAR	HHS	B7LM	B7CA	Regular
OPER	073100030	Workers' Compensation GF	HHS	B7WC	B7WC	Regular
OPER	073100060	Workers' Compensation WSCAA	HHS	B7WC	B7WC	Regular
OPER	073200060	Workers' Compensation Appeals Commission WSCAA	HHS	B7WA	B7WC	Regular
OPER	073300061	Workers' Compensation Benefits Guaranty Fund WCBGF	HHS	B7WB	B7WC	Regular
OPER	073400062	Second Injury Fund SIFRA	HHS	B7SF	B7WC	Regular
OPER	073500063	Fishermen's Fund FF	HHS	B7FF	B7WC	Regular
OPER	074200030	Wage and Hour GF	PPRO	B7WH	B7LS	Regular
OPER	074200040	Wage and Hour PR	PPRO	B7WH	B7LS	Regular
OPER	074200080	Wage and Hour IA	PPRO	B7WH	B7LS	Regular

Report Name	ST0002 - Appropriation Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	074300030	Mechanical Inspection GF	PPRO	B7MI	B7LS	Regular
OPER	074300040	Mechanical Inspection PR	PPRO	B7MI	B7LS	Regular
OPER	074300064	Mechanical Inspection BSA	PPRO	B7MI	B7LS	Regular
OPER	074300080	Mechanical Inspection IA	PPRO	B7MI	B7LS	Regular
OPER	074400030	Occupational Safety and Health GF	PPRO	B7OS	B7LS	Regular
OPER	074400031	Occupational Safety and Health GF MATCH	PPRO	B7OS	B7LS	Regular
OPER	074400040	Occupational Safety and Health PR	PPRO	B7OS	B7LS	Regular
OPER	074400050	Occupational Safety and Health FED	PPRO	B7OS	B7LS	Regular
OPER	074400060	Occupational Safety and Health WSCAA	PPRO	B7OS	B7LS	Regular
OPER	074400080	Occupational Safety and Health IA	PPRO	B7OS	B7LS	Regular
OPER	074500041	Alaska Safety Advisory Council SDPR	PPRO	B7AS	B7LS	Regular
OPER	075110030	Employment and Training Administration	DEVL	B7EA	B7ET	Regular
OPER	075110050	Employment and Training Services Administration FED	DEVL	B7EA	B7ET	Regular
OPER	075110052	DETS ADMIN Data Processing FED	DEVL	B7EA	B7ET	Regular
OPER	075110080	Employment and Training Services Administration IA	DEVL	B7EA	B7ET	Regular
OPER	075110082	DETS ADMIN Data Processing IA	DEVL	B7EA	B7ET	Regular
OPER	075300041	Workforce Services SDPR	DEVL	B7WS	B7ET	Regular
OPER	075300050	Workforce Services FED	DEVL	B7WS	B7ET	Regular
OPER	075300065	Workforce Services TBF	DEVL	B7WS	B7ET	Regular
OPER	075300080	Workforce Services IA	DEVL	B7WS	B7ET	Regular
OPER	075300100	Workforce Services MTHAAR	HHS	B7WS	B7ET	Regular
CPTL	075323230	Workforce Training and Employment Program GF	DEVL	B23B	B23B	Multi-Year
CPTL	075323530	Self Selected Training for Individuals GF	DEVL	B23E	B23B	Multi-Year
OPER	075500030	Workforce Development GF	DEVL	B7WD	B7ET	Regular
OPER	075500031	Workforce Development GF MATCH	DEVL	B7WD	B7ET	Regular
OPER	075500050	Workforce Development FED	DEVL	B7WD	B7ET	Regular
OPER	075500066	Workforce Development STEP	DEVL	B7WD	B7ET	Regular
OPER	075500067	Workforce Development TVEP	DEVL	B7WD	B7ET	Regular
OPER	075500080	Workforce Development IA	DEVL	B7WD	B7ET	Regular
OPER	075700040	Unemployment Insurance PR	DEVL	B7U2	B7ET	Regular
OPER	075700041	Unemployment Insurance SDPR	DEVL	B7U2	B7ET	Regular
OPER	075700050	Unemployment Insurance FED	DEVL	B7U2	B7ET	Regular
OPER	075700066	Unemployment Insurance STEP	DEVL	B7U2	B7ET	Regular
OPER	075700067	Unemployment Insurance TVEP	DEVL	B7U2	B7ET	Regular
OPER	075700080	Unemployment Insurance IA	DEVL	B7U2	B7ET	Regular
OPER	077100030	Vocational Rehabilitation Adm GF	DEVL	B7VR	B7VR	Regular
OPER	077100032	Vocational Rehabilitation Adm GFMH	DEVL	B7VR	B7VR	Regular

Report Name	ST0002 - Appropriation Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	077100050	Vocational Rehabilitation Administration FED	DEVL	B7VR	B7VR	Regular
OPER	077100080	Vocational Rehabilitation Administration IA	DEVL	B7VR	B7VR	Regular
OPER	077101080	SY2017 VR Admin Indirect IA	GGOV	B7VR	B7VR	Supplemental
OPER	077200030	Client Services GF	DEVL	B7CS	B7VR	Regular
OPER	077200031	Client Services GF MATCH	DEVL	B7CS	B7VR	Regular
OPER	077200050	Client Services FED	DEVL	B7CS	B7VR	Regular
OPER	077200051	Client Services COVID FED	DEVL	B7CS	B7VR	Regular
OPER	077200068	Client Services VRSBERF	DEVL	B7CS	B7VR	Regular
OPER	077200069	Client Services RSRLF	DEVL	B7CS	B7VR	Regular
OPER	077200080	Client Services IA	DEVL	B7CS	B7VR	Regular
OPER	077200100	Client Services MHTAAR	HHS	B7CS	B7VR	Regular
CPTL	077221130	DVR Facility Development and Equipment Replacement GF	DEVL	B21A	B21A	Continuing
CPTL	077221168	DVR Facility Development and Equipment Replacement VRSBERF	DEVL	B21A	B21A	Continuing
OPER	077400050	Disability Determination FED	HHS	B7DD	B7VR	Regular
OPER	077400080	Disability Determination IA	HHS	B7DD	B7VR	Regular
OPER	077500030	Special Projects GF	HHS	B7SP	B7VR	Regular
OPER	077500031	Special Projects MATCH	HHS	B7SP	B7VR	Regular
OPER	077500050	Special Projects FED	HHS	B7SP	B7VR	Regular
OPER	077500080	Special Projects IA	HHS	B7SP	B7VR	Regular
OPER	077500100	Special Projects MHTAAR	HHS	B7SP	B7VR	Regular
OPER	077501080	Access Career Opportunity Youth in Transition Unbudgeted IA	HHS	B7SP	B7VR	Supplemental
OPER	078100030	Alaska Vocational Technical Center GF	EDUC	B7AV	B7AV	Regular
OPER	078100032	Alaska Voc Tech Center Suppl COVID AHCCR	EDUC	B7AV	B7AV	Regular
OPER	078100040	Alaska Vocational Technical Center PR	EDUC	B7AV	B7AV	Regular
OPER	078100041	Alaska Vocational Technical Center SDPR	EDUC	B7AV	B7AV	Regular
OPER	078100050	Alaska Vocational Technical Center FED	EDUC	B7AV	B7AV	Regular
OPER	078100051	Alaska Vocational Technical Center COVID FED	DEVL	B7AV	B7AV	Regular
OPER	078100067	Alaska Vocational Technical Center TVEP	EDUC	B7AV	B7AV	Regular
OPER	078100080	Alaska Vocational Technical Center IA	EDUC	B7AV	B7AV	Regular
OPER	078101080	Alaska Health Care Academy Project Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental
OPER	078102080	Carl Perkins Postsecondary Planning Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental
CPTL	078122251	AVTEC COVID ARPA CHEER FED	DEVL	B22A	B22A	Multi-Year
OPER	078200080	AVTEC Facilities Maintenance IA	EDUC	B7AF	B7AV	Regular
OPER	078200090	AVTEC Facilities Maintenance CIP IA	EDUC	B7AF	B7AV	Regular
OPER	078201080	AVTEC Facilities Maintnc Supplemental Support Unbudgeted IA	EDUC	B7AF	B7AV	Supplemental
CPTL	079150130	Deferred Maintenance, Renewal, Repair & Equipment - AVTEC GF	EDUC	B15A	B15A	Continuing
CPTL	079150230	Heavy Equipment Shop/Diesel Shop/Pipe Welding Reloc Ph2 GF	EDUC	B15B	B15B	Continuing

Report Name	ST0002 - Appropriation Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
CPTL	079150330	Employment & Training Services Public Access Network GF	DEVL	B15C	B15C	Continuing
FUND	07ADV1004	FOA Grant Advance Account GF	GGOV	ZFND	ZFND	Regular
OPER	07B7ALCRD	Alaska Labor Relations Agency CRD	GGOV	B7AL	B7CA	Regular
OPER	07B7ASCRD	Alaska Safety Advisory Council CRD	PPRO	B7AS	B7LS	Regular
OPER	07B7AVCRD	Alaska Vocational Technical Center CRD	EDUC	B7AV	B7AV	Regular
OPER	07B7COCRD	Commissioner's Office CRD	GGOV	B7CO	B7CA	Regular
OPER	07B7CSCRD	Client Services CRD	DEVL	B7CS	B7VR	Regular
OPER	07B7DDALL	Disability Determination Allocation	HHS	B7DD	B7VR	Regular
OPER	07B7DDCRD	Disability Determination CRD	HHS	B7DD	B7VR	Regular
OPER	07B7EAALL	Employment and Training Services Administration Allocation	DEVL	B7EA	B7ET	Regular
OPER	07B7EACRD	Employ and Training Svcs Admin CRD	DEVL	B7EA	B7ET	Regular
OPER	07B7FFCRD	Fishermen's Fund CRD	HHS	B7FF	B7WC	Regular
OPER	07B7LMALL	Labor Market Information Allocation	DEVL	B7LM	B7CA	Regular
OPER	07B7LMCRD	Labor Market Information CRD	DEVL	B7LM	B7CA	Regular
OPER	07B7MICRD	Mechanical Inspection CRD	PPRO	B7MI	B7LS	Regular
OPER	07B7MSCRD	Management Services CRD	GGOV	B7MS	B7CA	Regular
OPER	07B7OSCRD	Occupational Safety and Health CRD	PPRO	B7OS	B7LS	Regular
OPER	07B7U2ALL	Unemployment Insurance Allocation	DEVL	B7U2	B7ET	Regular
OPER	07B7U2CRD	Unemployment Insurance FY17 CRD	DEVL	B7U2	B7ET	Regular
OPER	07B7VRCRD	Vocational Rehabilitation Administration CRD	DEVL	B7VR	B7VR	Regular
OPER	07B7W2ALL	Workforce Investment Board Allocation	DEVL	B7W2	B7CA	Regular
OPER	07B7W2CRD	Workforce Investment Board FY17 CRD	GGOV	B7W2	B7CA	Regular
OPER	07B7WCCRD	Workers' Compensation CRD	HHS	B7WC	B7WC	Regular
OPER	07B7WDALL	Workforce Development Allocation	DEVL	B7WD	B7ET	Regular
OPER	07B7WDCRD	Workforce Development CRD	DEVL	B7WD	B7ET	Regular
OPER	07B7WHCRD	Wage and Hour Administration CRD	PPRO	B7WH	B7LS	Regular
OPER	07B7WSALL	Workforce Services Allocation	DEVL	B7WS	B7ET	Regular
OPER	07B7WSCRD	Workforce Services CRD	DEVL	B7WS	B7ET	Regular
FUND	07BPC1004	FOA UI Benefit Payment Control Credit Card	GGOV	ZFND	ZFND	Regular
OPER	07CVID011	Commissioner's Office COVID Unbudgeted Operating IA	GGOV	B7CO	B7CA	Supplemental
OPER	07CVID012	AK Labor Relations Agency COVID Unbudgeted Operating IA	GGOV	B7AL	B7CA	Supplemental
OPER	07CVID014	Management Services COVID Unbudgeted Operating IA	GGOV	B7MS	B7CA	Supplemental
OPER	07CVID018	Labor Market Information COVID Unbudgeted Operating IA	DEVL	B7LM	B7CA	Supplemental
OPER	07CVID031	Workers' Compensation COVID Unbudgeted Operating IA	HHS	B7WC	B7WC	Supplemental
OPER	07CVID042	Wage and Hour COVID Unbudgeted Operating IA	GGOV	B7WH	B7LS	Supplemental
OPER	07CVID043	Mechanical Inspection COVID Unbudgeted Operating IA	GGOV	B7MI	B7LS	Supplemental
OPER	07CVID044	Occupational Safety and Health COVID Unbudgeted Operating IA	GGOV	B7OS	B7LS	Supplemental

Report Name	ST0002 - Appropriation Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	07CVID057	Unemployment Insurance COVID IA	DEVL	B7U2	B7ET	Supplemental
OPER	07CVID071	Vocational Rehabilitation Adm COVID Unbudgeted Operating IA	DEVL	B7VR	B7VR	Supplemental
OPER	07CVID072	Client Services COVID Unbudgeted Operating IA	DEVL	B7CS	B7VR	Supplemental
OPER	07CVID074	Disability Determination COVID Unbudgeted Operating IA	HHS	B7DD	B7VR	Supplemental
OPER	07CVID081	Alaska Vocational Technical Center COVID Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental
OPER	07CVID112	Workforce Investment Board COVID Unbudgeted Operating IA	GGOV	B7W2	B7CA	Supplemental
OPER	07CVID511	Employment and Training Services Admin COVID Unbudgeted IA	DEVL	B7EA	B7ET	Supplemental
FUND	07DVR1004	FOA DVR GF	GGOV	ZFND	ZFND	Regular
FUND	07FND1004	FOA Dept of Labor	GGOV	ZFND	ZFND	Regular
FUND	07FND1031	FOA Second Injury Fund SIF	GGOV	ZFND	ZFND	Regular
FUND	07FND1032	FOA Fishermens Fund FF	GGOV	ZFND	ZFND	Regular
FUND	07FND1049	FOA Training and Building T&B	GGOV	ZFND	ZFND	Regular
FUND	07FND1054	FOA State and Training Employment Program STEP	GGOV	ZFND	ZFND	Regular
FUND	07FND1117	FOA Randolph Sheppard Small Business Fund BEP Sheppard	GGOV	ZFND	ZFND	Regular
FUND	07FND1151	FOA Technical Vocational Education Program TVEP	GGOV	ZFND	ZFND	Regular
FUND	07FND1157	FOA Worker Safety and Compensation Account WSCAA	GGOV	ZFND	ZFND	Regular
FUND	07FND1172	FOA Building Safety Account BSA	GGOV	ZFND	ZFND	Regular
FUND	07FND1203	FOA Workers Compensation Benefits Guaranty WCBGF	GGOV	ZFND	ZFND	Regular
FUND	07FND1237	FOA Small Business Enterprise Fund BEP Chance	GGOV	ZFND	ZFND	Regular
FUND	07FND3284	FOA Unemployment Compensation Fund UCF	GGOV	ZFND	ZFND	Regular
FUND	07FND3285	FOA AVTEC - MEHS Fund	GGOV	ZFND	ZFND	Regular
FUND	07FND3287	FOA Wage & Hour Trust	GGOV	ZFND	ZFND	Regular
FUND	07FRD1004	FOA UI Fraud Revenue Collection GF Share	GGOV	ZFND	ZFND	Regular
FUND	07OSH1004	FOA OSH Revenue Collection GF	GGOV	ZFND	ZFND	Regular
CPTL	07RS01821	AVTEC Statewide Deferred Maintenance CIP IA	EDUC	B18A	BUBC	Supplemental
CPTL	07RS01822	AVT SW Deferred Maint UB RS0195033 ORIG 19 CIP IA	EDUC	B19A	BUBC	Supplemental
CPTL	07RS01823	AVT SW Deferred Maint UB RS0120561 ORIG 20 CIP IA	GGOV	B20A	BUBC	Supplemental
CPTL	07RS01824	AVT SW Deferred Maint UB RS0122544 ORIG 22 CIP IA	GGOV	B22B	BUBC	Supplemental
CPTL	07RS01825	AVT SW Deferred Maint UB RS0123530 ORIG 23 CIP IA	GGOV	B23F	BUBC	Supplemental
OPER	07RS07207	DVR Client Services Unbudgeted Operating IA	DEVL	B7CS	B7VR	Supplemental
OPER	07RS08107	Alaska Vocational Technical Center Unbudgeted Operating IA	EDUC	B7AV	B7AV	Supplemental
OPER	07RS08207	AVTEC Facility Maintenance Unbudgeted Operating IA	EDUC	B7AF	B7AV	Supplemental
OPER	07RS11207	Workforce Investment Board Unbudgeted Operating IA	GGOV	B7W2	B7CA	Supplemental
CPTL	07RS27756	Workers Compensation Net Upgrade CIP IA	HHS	B756	BUBC	Supplemental
OPER	B10001004	Commissioner's Office GF	GGOV	B100	B7CA	Regular
OPER	B10001007	Commissioner's Office IA	GGOV	B100	B7CA	Regular
OPER	B1000PCRD	Commissioner's Office CRD	GGOV	B100	B7CA	Regular

Report Name	ST0002 - Appropriation Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	B11001002	Workforce Investment Board FED	GGOV	B110	B7CA	Regular
OPER	B11001004	Workforce Investment Board GF	GGOV	B110	B7CA	Regular
OPER	B11001007	Workforce Investment Board IA	GGOV	B110	B7CA	Regular
OPER	B11001054	Workforce Investment Board STEP	GGOV	B110	B7CA	Regular
OPER	B11001151	Workforce Investment Board TVEP	GGOV	B110	B7CA	Regular
OPER	B11001ALL	Workforce Investment Board Allocation	DEVL	B110	B7CA	Regular
OPER	B1100PCRD	Workforce Investment Board CRD	GGOV	B110	B7CA	Regular
OPER	B12001004	AK Labor Relations Agency GF	GGOV	B120	B7CA	Regular
OPER	B1200PCRD	Alaska Labor Relations Agency CRD	GGOV	B120	B7CA	Regular
OPER	B13001004	Office of Citizenship Assistance GF	GGOV	B130	B7CA	Regular
OPER	B1300PCRD	Office of Citizenship Assistance CRD	GGOV	B130	B7CA	Regular
OPER	B14001002	Management Services FED	GGOV	B140	B7CA	Regular
OPER	B14001003	Management Services GF MATCH	GGOV	B140	B7CA	Regular
OPER	B14001004	Management Services GF	GGOV	B140	B7CA	Regular
OPER	B14001007	Management Services IA	GGOV	B140	B7CA	Regular
OPER	B1400PCRD	Management Services CRD	GGOV	B140	B7CA	Regular
OPER	B16001004	Leasing GF	GGOV	B160	B7CA	Regular
OPER	B17001002	Technology Services FED	GGOV	B170	B7CA	Regular
OPER	B17001004	Technology Services GF	GGOV	B170	B7CA	Regular
OPER	B17001007	Technology Services IA	GGOV	B170	B7CA	Regular
OPER	B17001054	Technology Services STEP	GGOV	B170	B7CA	Regular
OPER	B17001061	Technology Services CIP IA	GGOV	B170	B7CA	Regular
OPER	B17001151	Technology Services TVEP	GGOV	B170	B7CA	Regular
OPER	B17001ALL	Technology Services Allocation	GGOV	B170	B7CA	Regular
OPER	B1700PCRD	Technology Services CRD	GGOV	B170	B7CA	Regular
OPER	B18001002	Labor Market Information FED	DEVL	B180	B7CA	Regular
OPER	B18001004	Labor Market Information GF	DEVL	B180	B7CA	Regular
OPER	B18001007	Labor Market Information IA	DEVL	B180	B7CA	Regular
OPER	B18001092	Labor Market Information MHTAAR	HHS	B180	B7CA	Regular
OPER	B18001108	Labor Market Information SDPR	DEVL	B180	B7CA	Regular
OPER	B18001151	Labor Market Information TVEP	DEVL	B180	B7CA	Regular
OPER	B18001157	Labor Market Information WSCAA	DEVL	B180	B7CA	Regular
OPER	B18001ALL	Labor Market Information Allocation	DEVL	B180	B7CA	Regular
OPER	B1800PCRD	Labor Market Information CRD	DEVL	B180	B7CA	Regular
OPER	B31001004	Workers Compensation GF	HHS	B310	B7WC	Regular
OPER	B31001157	Workers' Compensation WSCAA	HHS	B310	B7WC	Regular
OPER	B3100PCRD	Workers' Compensation CRD	HHS	B310	B7WC	Regular

Report Name	ST0002 - Appropriation Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	B32001004	Workers Compensation Appeals Commission GF	HHS	B320	B7WC	Regular
OPER	B32001157	Workers' Compensation Appeals Commission WSCAA	HHS	B320	B7WC	Regular
OPER	B33001004	Workers' Compensation Benefits Guaranty Fund GF	HHS	B330	B7WC	Regular
OPER	B33001203	Workers' Compensation Benefits Guaranty Fund WCBGF	HHS	B330	B7WC	Regular
OPER	B34001031	Second Injury Fund SIFRA	HHS	B340	B7WC	Regular
OPER	B35001032	Fishermen's Fund FF	HHS	B350	B7WC	Regular
OPER	B3500PCRD	Fishermen's Fund CRD	HHS	B350	B7WC	Regular
OPER	B42001004	Wage and Hour GF	PPRO	B420	B7LS	Regular
OPER	B42001005	Wage and Hour PR	PPRO	B420	B7LS	Regular
OPER	B42001007	Wage and Hour IA	PPRO	B420	B7LS	Regular
OPER	B4200PCRD	Wage and Hour Administration CRD	PPRO	B420	B7LS	Regular
OPER	B43001004	Mechanical Inspection GF	PPRO	B430	B7LS	Regular
OPER	B43001005	Mechanical Inspection PR	PPRO	B430	B7LS	Regular
OPER	B43001007	Mechanical Inspection IA	PPRO	B430	B7LS	Regular
OPER	B43001172	Mechanical Inspection Building Safety Account	PPRO	B430	B7LS	Regular
OPER	B4300PCRD	Mechanical Inspection CRD	PPRO	B430	B7LS	Regular
OPER	B44001002	Occupational Safety and Health FED	PPRO	B440	B7LS	Regular
OPER	B44001003	Occupational Safety and Health GF MATCH	PPRO	B440	B7LS	Regular
OPER	B44001007	Occupational Safety and Health IA	PPRO	B440	B7LS	Regular
OPER	B44001157	Occupational Safety and Health WSCAA	PPRO	B440	B7LS	Regular
OPER	B4400PCRD	Occupational Safety and Health CRD	PPRO	B440	B7LS	Regular
OPER	B45001004	Alaska Safety Advisory Program GF	PPRO	B450	B7LS	Regular
OPER	B45001007	Alaska Safety Advisory Program IA	PPRO	B450	B7LS	Regular
OPER	B45001108	Alaska Safet Advisory Program SDPR	PPRO	B450	B7LS	Regular
OPER	B4500PCRD	Alaska Safety Advisory Program CRD	PPRO	B450	B7LS	Regular
CPTL	B46121004	Certificate of Fitness Licensing LSS MI ORIG26 GF	PPRO	B461	B26A	Continuing
OPER	B51001002	Employment and Training Services Administration FED	DEVL	B510	B7ET	Regular
OPER	B51001003	Employment and Training Services Administration MATCH	DEVL	B510	B7ET	Regular
OPER	B51001004	Employment and Training Administration	DEVL	B510	B7ET	Regular
OPER	B51001007	Employment and Training Services Administration IA	DEVL	B510	B7ET	Regular
OPER	B51001ALL	Employment and Training Services Administration Allocation	DEVL	B510	B7ET	Regular
OPER	B5100PCRD	Employ and Training Svcs Admin CRD	DEVL	B510	B7ET	Regular
OPER	B53001002	Workforce Services FED	DEVL	B530	B7ET	Regular
OPER	B53001003	Workforce Services GF MATCH	DEVL	B530	B7ET	Regular
OPER	B53001004	Workforce Services GF	DEVL	B530	B7ET	Regular
OPER	B53001007	Workforce Services IA	DEVL	B530	B7ET	Regular
OPER	B53001049	Workforce Services TBF	DEVL	B530	B7ET	Regular

Report Name	ST0002 - Appropriation Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	B53001054	Workforce Services STEP	DEVL	B530	B7ET	Regular
OPER	B53001108	Workforce Services SDPR	DEVL	B530	B7ET	Regular
OPER	B53001151	Workforce Services TVEP	DEVL	B530	B7ET	Regular
OPER	B53001ALL	Workforce Services Allocation	DEVL	B530	B7ET	Regular
OPER	B5300PCRD	Workforce Services CRD	DEVL	B530	B7ET	Regular
CPTL	B53161054	Training & Employment Grants ORIG 24 CIP STEP	DEVL	B531	B24D	Multi-Year
CPTL	B53221004	UI Mainframe System Analysis ORIG 25 CIP GF	DEVL	B532	B25A	Continuing
OPER	B57001002	Unemployment Insurance FED	DEVL	B570	B7ET	Regular
OPER	B57001005	Unemployment Insurance PR	DEVL	B570	B7ET	Regular
OPER	B57001007	Unemployment Insurance IA	DEVL	B570	B7ET	Regular
OPER	B57001049	Unemployment Insurance TBF	DEVL	B570	B7ET	Regular
OPER	B57001054	Unemployment Insurance STEP	DEVL	B570	B7ET	Regular
OPER	B57001108	Unemployment Insurance SDPR	DEVL	B570	B7ET	Regular
OPER	B57001151	Unemployment Insurance TVEP	DEVL	B570	B7ET	Regular
OPER	B57001ALL	Unemployment Insurance Allocation	DEVL	B570	B7ET	Regular
OPER	B5700PCRD	Unemployment Insurance CRD	DEVL	B570	B7ET	Regular
OPER	B71001002	Vocational Rehabilitation Administration FED	DEVL	B710	B7VR	Regular
OPER	B71001004	Vocational Rehabilitation Administration GF	DEVL	B710	B7VR	Regular
OPER	B71001007	Vocational Rehabilitation Administration IA	DEVL	B710	B7VR	Regular
OPER	B7100PCRD	Vocational Rehabilitation Administration CRD	DEVL	B710	B7VR	Regular
OPER	B72001002	Client Services FED	DEVL	B720	B7VR	Regular
OPER	B72001003	Client Services GF MATCH	DEVL	B720	B7VR	Regular
OPER	B72001004	Client Services GF	DEVL	B720	B7VR	Regular
OPER	B72001117	Client Services BEP Randolph Sheppard	DEVL	B720	B7VR	Regular
OPER	B72001237	Client Services BEP Chance	DEVL	B720	B7VR	Regular
OPER	B7200PCRD	Client Services CRD	DEVL	B720	B7VR	Regular
CPTL	B72121004	Business Enterprise Program Child Care Facility BFY24 CIP GF	DEVL	B721	B24A	Continuing
CPTL	B72221004	Business Entrprse Prgm Facility Dev & Equip Rpl BFY24 CIP GF	DEVL	B722	B24B	Continuing
OPER	B74001002	Disability Determination FED	HHS	B740	B7VR	Regular
OPER	B74001007	Disability Determination IA	HHS	B740	B7VR	Regular
OPER	B74001ALL	Disability Determination Allocation	HHS	B740	B7VR	Regular
OPER	B7400PCRD	Disability Determination CRD	HHS	B740	B7VR	Regular
OPER	B75001002	Special Projects FED	HHS	B750	B7VR	Regular
OPER	B75001003	Special Projects GF Match	HHS	B750	B7VR	Regular
OPER	B75001004	Special Projects GF	HHS	B750	B7VR	Regular
OPER	B75001007	Special Projects IA	HHS	B750	B7VR	Regular
OPER	B75001054	Special Projects STEP	HHS	B750	B7VR	Regular

Report Name	ST0002 - Appropriation Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	B81001002	Alaska Vocational Technical Center FED	EDUC	B810	B7AV	Regular
OPER	B81001004	Alaska Vocational Technical Center GF	EDUC	B810	B7AV	Regular
OPER	B81001005	Alaska Vocational Technical Center PR	EDUC	B810	B7AV	Regular
OPER	B81001007	Alaska Vocational Technical Center IA	EDUC	B810	B7AV	Regular
OPER	B81001054	Alaska Vocational Technnical Center STEP	EDUC	B810	B7AV	Regular
OPER	B81001108	Alaska Vocational Technical Center SDPR	EDUC	B810	B7AV	Regular
OPER	B81001151	Alaska Vocational Technical Center TVEP	EDUC	B810	B7AV	Regular
OPER	B8100PCRD	Alaska Vocational Technical Center CRD	EDUC	B810	B7AV	Regular
OPER	B82001007	AVTEC State Facilities Maintenance and Operations IA	EDUC	B820	B7AV	Regular
OPER	B82001061	AVTEC State Facilities Maintenance and Operations CIP IA	EDUC	B820	B7AV	Regular
OPER	B82001151	AVTEC State Facilities Maintenance and Operations TVEP	EDUC	B820	B7AV	Regular
CPTL	B82121007	AVT SW Deferred Maint UB RS0124535 ORIG 24 CIP IA	GGOV	B821	B24C	Continuing
CPTL	B82R21007	AVT SW Deferred Maint UB RS0124535 ORIG 24 CIP IA	GGOV	B82R	BUBC	Continuing
FUND	BANKPOOLS	Bank Pools	FUND	ZFUN	ZFND	Regular
CPTL	BR8521007	AVT SW Deferred Maint UB RS0125531 ORIG 25 CIP IA	GGOV	BR85	BUBC	Continuing
FUND	BZFND3213	FOA Assistive Technology Loan Fund	GGOV	ZFND	ZFND	Regular

Report Name	ST0015 - Major Program Funding Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Major Program Codes	All
Selected Department Codes	07

Major Program	Major Program Name	Funding Profile	Funding Profile Name	Funding Priority	Funding Line	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
21D001	21D Consultation Agreements CFDA 17.504	ICRGFM	DEPT WIDE MS INDIRECT GFM B44001003	10	1	0%	Front End Split (FES)	Allowed for Reimbursement	B44001003
21D001	21D Consultation Agreements CFDA 17.504	ICRGFM	DEPT WIDE MS INDIRECT GFM B44001003	10	2	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
21D001	21D Consultation Agreements CFDA 17.504	OS1002	OSH Federal B44001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B44001002
23G001	Occupational Safety and Health State Program CFC	23GFGM	23G Match Federal 50/GFM 50	10	2	50%	Front End Split (FES)	Allowed for Reimbursement	B44001003
23G001	Occupational Safety and Health State Program CFC	OS1003	OSH GFM B44001003	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
ABE000	Adult Education - Basic Grants to States (ABE) CFC	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
ABE000	Adult Education - Basic Grants to States (ABE) CFC	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
ABE000	Adult Education - Basic Grants to States (ABE) CFC	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
ABE000	Adult Education - Basic Grants to States (ABE) CFC	WS1003	Workforce Services GFM B53001003	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001003
AFLDWG	Alaska Flooding Dislocated Worker Grant ALN 17.2	ETINDR	DETS Admin Indirect B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
AFLDWG	Alaska Flooding Dislocated Worker Grant ALN 17.2	INDRCT	Dept Wide MS Indirect B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
AFLDWG	Alaska Flooding Dislocated Worker Grant ALN 17.2	W11002	AWIB Federal B11001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
AFLDWG	Alaska Flooding Dislocated Worker Grant ALN 17.2	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
APPEEI	State Apprenticeship Expansion Equity and Innovativ	ETINDR	075110050 - DETS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
APPEEI	State Apprenticeship Expansion Equity and Innovativ	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
APPEEI	State Apprenticeship Expansion Equity and Innovativ	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
APPEEI	State Apprenticeship Expansion Equity and Innovativ	INDRCT	071400050 - MS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
APPEEI	State Apprenticeship Expansion Equity and Innovativ	W11002	AWIB Federal B11001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
APPEEI	State Apprenticeship Expansion Equity and Innovativ	WIBFED	071120050 WIB Fed	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071120050
APPEEI	State Apprenticeship Expansion Equity and Innovativ	WS0FED	075300050 WS Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075300050
APPEEI	State Apprenticeship Expansion Equity and Innovativ	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
APSAE2	State Apprenticeship Expansion Formula Competitiv	ICRETA	DETS Admin Indirect B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
APSAE2	State Apprenticeship Expansion Formula Competitiv	ICRMDW	Dept Wide MS Indirect B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
APSAE2	State Apprenticeship Expansion Formula Competitiv	W11002	AWIB Federal B11001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
APSAE2	State Apprenticeship Expansion Formula Competitiv	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
APSAEF	State Apprenticeship Expansion Formula CFDA 17.2	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
APSAEF	State Apprenticeship Expansion Formula CFDA 17.2	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
APSAEF	State Apprenticeship Expansion Formula CFDA 17.2	W11002	AWIB Federal B11001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
APSAEF	State Apprenticeship Expansion Formula CFDA 17.2	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
ARPATT	UI American Rescue Plan Tiger	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
ARPATT	UI American Rescue Plan Tiger	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
ARPATT	UI American Rescue Plan Tiger	TS1002	Technology Services FED B17001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
ARPATT	UI American Rescue Plan Tiger	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
ASTECH	ACL Assistive Technology CFDA 93.464	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
BASSUP	Rehabilitation Services Grants to States CFDA 84.1	ICRVRA	DVR ADMIN INDIRECT B71001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
BLSOSH	Compensation and Working Conditions CFDA 17.00	BLSFGM	BLSOSH Match Federal 50/WSCAA 50	10	1	50%	Front End Split (FES)	Allowed for Reimbursement	B18001002
BLSOSH	Compensation and Working Conditions CFDA 17.00	ICRWSC	DEPT WIDE MS INDIRECT WSC B18001157	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B18001157
DENALI	Denali Commission CFDA 90.100	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
DUA AFL	DUA Admin Flood FEMA# 4836	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
DUA AFL	DUA Admin Flood FEMA# 4836	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
DUA AFL	DUA Admin Flood FEMA# 4836	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
DUA AHA	DUA Admin Typhoon Halong	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
DUA AHA	DUA Admin Typhoon Halong	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
DUA AHA	DUA Admin Typhoon Halong	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
DUA AST	Disaster Unemployment Assistance (DUA) ADMIN §	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
DUA AST	Disaster Unemployment Assistance (DUA) ADMIN §	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
DUA AST	Disaster Unemployment Assistance (DUA) ADMIN §	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
DUA BFL	Disaster Unemployment Assistance (DUA) BENEFIT	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
DUA BHA	DUA Benefits Typhoon Halong	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
DUA BST	Disaster Unemployment Assistance (DUA) BENEFIT	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
ILOBLN	Rehab Svc Ind Living Svc-Older Blind Individuals CI	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
ILOBLN	Rehab Svc Ind Living Svc-Older Blind Individuals CI	SP1002	Special Projects Federal B75001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B75001002
LABCER	Temporary Labor Certification for Foreign Workers CF	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
LFSTAT	Labor Force Statistics CFDA 17.002	LM1002	LMI Federal B18001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B18001002
LVER00	Local Veterans Employment Representative Program	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
LVER00	Local Veterans Employment Representative Program	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
LVER00	Local Veterans Employment Representative Program	INDRCT	DLWD Federal Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
LVER00	Local Veterans Employment Representative Program	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
ONESTP	One Stop CFDA 17.207	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
ONESTP	One Stop CFDA 17.207	LM1002	LMI Federal B18001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B18001002
ONESTP	One Stop CFDA 17.207	ONESTP	One Stop LMI	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071800050
PELLGR	Federal Pell Grant Program CFDA 84.063	AV1002	AVTEC Federal B81001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B81001002
REEMPL	Reemployment Svcs & Eligibility Assess (UI) CFDA	EA1002	ETS Admin Federal B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
REEMPL	Reemployment Svcs & Eligibility Assess (UI) CFDA	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
REEMPL	Reemployment Svcs & Eligibility Assess (UI) CFDA	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
REEMPL	Reemployment Svcs & Eligibility Assess (UI) CFDA	TS1002	Technology Services FED B17001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
RESREA	Reemployment Services and Eligibility Assessment (	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
RESREA	Reemployment Services and Eligibility Assessment (	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
RESREA	Reemployment Services and Eligibility Assessment (	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
SCSEP0	Senior Community Service Employment Program CF	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

Report Name	ST0015 - Major Program Funding Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Major Program Codes	All
Selected Department Codes	07

Major Program	Major Program Name	Funding Profile	Funding Profile Name	Funding Priority	Funding Line	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
SCSEP0	Senior Community Service Employment Program CF	ICRVRA	DVR ADMIN INDIRECT B71001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
SCSEP0	Senior Community Service Employment Program CF	SP1002	Special Projects Federal B75001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B75001002
SCSPIT	IT IMPLEMENTATION & SUPPORT FUNDING FOR	ICRVRA	DVR ADMIN INDIRECT B71001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
SSDINS	Social Security Disability Insurance CFDA 96.001	DD1002	Disability Determination Federal B74001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B74001002
SSDINS	Social Security Disability Insurance CFDA 96.001	ICRMSW	STATEWIDE MS INDIRECT B14001004	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001004
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	EA0FED	075110050 - UI EA Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UI0000	Unemployment Insurance (UI) CFDA 17.225	EA1002	ETS Admin Federal B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	ICRTST	STEP TS Indirect B17001054	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B17001054
UI0000	Unemployment Insurance (UI) CFDA 17.225	ICRTTV	TVEP TS Indirect B17001151	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B17001151
UI0000	Unemployment Insurance (UI) CFDA 17.225	ICRUST	UI STEP Indirect B57001054	10	2	100%	Front End Split (FES)	Allowed for Reimbursement	B57001054
UI0000	Unemployment Insurance (UI) CFDA 17.225	ICRUTV	UI TVEP Indirect B57001151	10	2	100%	Front End Split (FES)	Allowed for Reimbursement	B57001151
UI0000	Unemployment Insurance (UI) CFDA 17.225	TS1002	Technology Services FED B17001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	TS8119	UI TS Tax Federal 81/STEP TVEP 19	10	1	81%	Front End Split (FES)	Allowed for Reimbursement	B17001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	TS8119	UI TS Tax Federal 81/STEP TVEP 19	10	2	10%	Front End Split (FES)	Allowed for Reimbursement	B17001054
UI0000	Unemployment Insurance (UI) CFDA 17.225	TS8119	UI TS Tax Federal 81/STEP TVEP 19	10	3	10%	Front End Split (FES)	Allowed for Reimbursement	B17001151
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI8119	UI Tax Federal 81/STEP TVEP 19	10	1	81%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI8119	UI Tax Federal 81/STEP TVEP 19	10	2	10%	Front End Split (FES)	Allowed for Reimbursement	B57001054
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI8119	UI Tax Federal 81/STEP TVEP 19	10	3	10%	Front End Split (FES)	Allowed for Reimbursement	B57001151
UIARPA	American Rescue Plan - Fraud Detection & Protectio	ETINDR	ETS Indirect UI ARPA	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIARPA	American Rescue Plan - Fraud Detection & Protectio	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIARPA	American Rescue Plan - Fraud Detection & Protectio	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIARPA	American Rescue Plan - Fraud Detection & Protectio	INDRCT	MS Indirect UI ARPA	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
UIARPA	American Rescue Plan - Fraud Detection & Protectio	TS1002	Technology Services FED B17001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
UIARPA	American Rescue Plan - Fraud Detection & Protectio	UI0FED	075700050 UI FED	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIARPA	American Rescue Plan - Fraud Detection & Protectio	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIAWIU	UI Above Base Average Wkly Insured Unemploymer	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIAWIU	UI Above Base Average Wkly Insured Unemploymer	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIAWIU	UI Above Base Average Wkly Insured Unemploymer	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIDUAA	Disaster Unemployment Assistance (DUA) ADMIN	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIDUAA	Disaster Unemployment Assistance (DUA) ADMIN	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIDUAA	Disaster Unemployment Assistance (DUA) ADMIN	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIDUAB	Disaster Unemployment Assistance (DUA) Benefits	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIDUAB	Disaster Unemployment Assistance (DUA) Benefits	UIDUAB	075700050- Disaster Unemployment Assistance (D	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIFPUC	Federal Pandemic Unemployment Compensation CF	DP0FED	071700050- DP Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071700050
UIFPUC	Federal Pandemic Unemployment Compensation CF	EA0FED	075110050 - DETS Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIFPUC	Federal Pandemic Unemployment Compensation CF	ETINDR	075110050 - ETS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIFPUC	Federal Pandemic Unemployment Compensation CF	FPUCDP	071700050- DP Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071700050
UIFPUC	Federal Pandemic Unemployment Compensation CF	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIFPUC	Federal Pandemic Unemployment Compensation CF	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIFPUC	Federal Pandemic Unemployment Compensation CF	INDRCT	071400050 - MS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
UIFPUC	Federal Pandemic Unemployment Compensation CF	UI0FED	075700050- UI FED	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIFPUC	Federal Pandemic Unemployment Compensation CF	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIFPUC	Federal Pandemic Unemployment Compensation CF	UIFPUC	075700050 - UI Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIFRWK	First Week UI With No Week CFDA 17.225	EA0FED	075110050 - ETS Admin Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIFRWK	First Week UI With No Week CFDA 17.225	EA1002	ETS Admin Federal B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIFRWK	First Week UI With No Week CFDA 17.225	ETINDR	075110050 - ETS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIFRWK	First Week UI With No Week CFDA 17.225	FRWKDP	071700050 - DP Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071700050
UIFRWK	First Week UI With No Week CFDA 17.225	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIFRWK	First Week UI With No Week CFDA 17.225	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIFRWK	First Week UI With No Week CFDA 17.225	INDRCT	071400050 - MS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
UIFRWK	First Week UI With No Week CFDA 17.225	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIFRWK	First Week UI With No Week CFDA 17.225	UIFRWK	075700050 - UI Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIMEUC	Mixed Earners Unemployment Compensation CFDA	EA0FED	075110050 - ETS Admin Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIMEUC	Mixed Earners Unemployment Compensation CFDA	EA1002	ETS Admin Federal B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA	ETINDR	075110050 - ETS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIMEUC	Mixed Earners Unemployment Compensation CFDA	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA	INDRCT	071400050 - MS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
UIMEUC	Mixed Earners Unemployment Compensation CFDA	MEUCDP	071700050- DP Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071700050
UIMEUC	Mixed Earners Unemployment Compensation CFDA	UI0FED	075700050- UI FED	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIMEUC	Mixed Earners Unemployment Compensation CFDA	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIMEUC	Mixed Earners Unemployment Compensation CFDA	UIMEUC	075700050- UI Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIPEUC	Pandemic Emergency Unemployment Compensator	EA0FED	075110050 - ETS Admin Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIPEUC	Pandemic Emergency Unemployment Compensator	EA1002	ETS Admin Federal B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIPEUC	Pandemic Emergency Unemployment Compensator	ETINDR	075110050 - ETS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIPEUC	Pandemic Emergency Unemployment Compensator	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIPEUC	Pandemic Emergency Unemployment Compensator	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIPEUC	Pandemic Emergency Unemployment Compensator	INDRCT	071400050 - MS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050

Report Name	ST0015 - Major Program Funding Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Major Program Codes	All
Selected Department Codes	07

Major Program	Major Program Name	Funding Profile	Funding Profile Name	Funding Priority	Funding Line	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
UIPEUC	Pandemic Emergency Unemployment Compensator	PEUCDP	071700050- DP Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071700050
UIPEUC	Pandemic Emergency Unemployment Compensator	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIPEUC	Pandemic Emergency Unemployment Compensator	UIPEUC	075700050 - UI Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIPEUP	Pandemic Emergency Unemployment Compensator	DP0FED	071700050- DP FED	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071700050
UIPEUP	Pandemic Emergency Unemployment Compensator	ETINDR	075110050 - ETS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIPEUP	Pandemic Emergency Unemployment Compensator	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIPEUP	Pandemic Emergency Unemployment Compensator	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIPEUP	Pandemic Emergency Unemployment Compensator	INDRCT	071400050 - MS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
UIPEUP	Pandemic Emergency Unemployment Compensator	UI0FED	075700050- UI FED	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIPEUP	Pandemic Emergency Unemployment Compensator	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIPEUP	Pandemic Emergency Unemployment Compensator	UIPEUP	075700050- UI Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	EA0FED	075110050 - DETS Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	EA1002	ETS Admin Federal B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	ETINDR	075110050 - ETS indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	INDRCT	071400050 - MS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	PUAADP	071700050 - DP Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071700050
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIPUA0	Pandemic Unemployment Assistance CFDA 17.225	UIPUA0	075700050 - UI Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIPUAP	Pandemic Unemployment Assistance Processing Cf	DP0FED	071700050- DP FED	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071700050
UIPUAP	Pandemic Unemployment Assistance Processing Cf	ETINDR	075110050 - ETS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075110050
UIPUAP	Pandemic Unemployment Assistance Processing Cf	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIPUAP	Pandemic Unemployment Assistance Processing Cf	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIPUAP	Pandemic Unemployment Assistance Processing Cf	INDRCT	071400050 - MS Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
UIPUAP	Pandemic Unemployment Assistance Processing Cf	TS1002	Technology Services FED B17001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
UIPUAP	Pandemic Unemployment Assistance Processing Cf	UI0FED	075700050- UI FED	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIPUAP	Pandemic Unemployment Assistance Processing Cf	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
UIPUAP	Pandemic Unemployment Assistance Processing Cf	UIPUAP	075700050- UI Federal	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075700050
UIPUAS	Pandemic Unemployment Assistance - SBR	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UIPUAS	Pandemic Unemployment Assistance - SBR	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UIPUAS	Pandemic Unemployment Assistance - SBR	TS1002	Technology Services FED B17001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
UIPUAS	Pandemic Unemployment Assistance - SBR	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	EA1002	ETS Admin Federal B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	INDRCT	DLWD Federal Indirect	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	071400050
WAGPEY	Wagner Peyser (WP) CFDA 17.207	UI1002	Unemployment Insurance Federal B57001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
WAGPEY	Wagner Peyser (WP) CFDA 17.207	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOAAD	WIOA Adult Program CFDA 17.258	EA1002	ETS Admin Federal B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOAAD	WIOA Adult Program CFDA 17.258	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOAAD	WIOA Adult Program CFDA 17.258	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOAAD	WIOA Adult Program CFDA 17.258	TS1002	Tech Svcs Federal B17001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
WIOAAD	WIOA Adult Program CFDA 17.258	W11002	AWIB Federal B11001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
WIOAAD	WIOA Adult Program CFDA 17.258	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFI	DW00WS	075300050 - Dislocated Worker	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	075300050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFI	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFI	W11002	AWIB Federal B11001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFI	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOAYO	WIOA Youth Activities CFDA 17.259	EA1002	ETS Admin Federal B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOAYO	WIOA Youth Activities CFDA 17.259	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOAYO	WIOA Youth Activities CFDA 17.259	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOAYO	WIOA Youth Activities CFDA 17.259	W11002	AWIB Federal B11001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFI	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFI	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFI	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFI	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFI	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFI	ICRETA	DETS ADMIN INDIRECT B51001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFI	ICRMDW	DEPT WIDE MS INDIRECT B14001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFI	WS1002	Workforce Services Federal B53001002	10	1	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
0000	Master Closing Object	No	0013	0013	0013	0013
0010	General Government	No	0010	0010	0010	0010
0011	Education	No	0010	0010	0010	0010
0012	University	No	0010	0010	0010	0010
0013	Health and Human Services	No	0010	0010	0010	0010
0014	Law and Justice	No	0010	0010	0010	0010
0015	Public Protection	No	0010	0010	0010	0010
0016	Natural Resources	No	0010	0010	0010	0010
0017	Development	No	0010	0010	0010	0010
0018	Transportation	No	0010	0010	0010	0010
0019	Intergovernmental Revenue Sharing	No	0010	0010	0010	0010
0020	Debt Service	No	0010	0010	0010	0010
0022	Prior Period Adjustment - Division of Finance Use Only	Yes	0010	0010	0010	0010
0024	Capital Outlay Division of Finance Use Only	No	0010	0010	0010	0010
0025	Transfers Out	No	0012	0012	0012	0012
0026	Transfers Out Other Funds	No	0012	0012	0012	0012
0027	Transfers Out Contributed Capital	No	0012	0012	0012	0012
0028	UI Fund Tsfrs Out	No	0012	0012	0012	0012
0029	Transfers Out Personal Services	Yes	0012	0012	1000	1000
0030	Transfers Out Travel	Yes	0012	0012	2000	2000
0031	Transfers Out Services	Yes	0012	0012	3000	2000
0032	Transfers Out Commodities	Yes	0012	0012	4000	2000
0033	Transfers Out Capital Outlay	Yes	0012	0012	5000	2000
0034	Transfers Out Grants & Benefits	Yes	0012	0012	7000	7000
1000	Distributed Regular	Yes	1000	1000	1000	1000
1001	Overtime Time and 1/2	Yes	1001	1000	1000	1000
1002	Double Time	Yes	1001	1000	1000	1000
1003	Straight Time Overtime	Yes	1001	1000	1000	1000
1004	Not Paid Overtime	Yes	1001	1000	1000	1000
1005	Leave Taken	Yes	1002	1000	1000	1000
1006	Expenditure Reduction Wages and Benefits Offset	Yes	1002	1000	1000	1000
1007	Benefits	Yes	1003	1000	1000	1000
1008	Leave	Yes	1003	1000	1000	1000
1009	Insurance	Yes	1003	1000	1000	1000
1010	Variance	Yes	1003	1000	1000	1000
1011	Regular Compensation	Yes	1004	1001	1000	1000
1012	Additional Regular	Yes	1004	1001	1000	1000
1013	Area Differential	Yes	1004	1001	1000	1000
1014	Overtime	Yes	1005	1001	1000	1000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
1015	Shift Differential	Yes	1005	1001	1000	1000
1016	Other Premium Pay	Yes	1005	1001	1000	1000
1017	One Time Payment	Yes	1006	1001	1000	1000
1018	Incentive Award Program	Yes	1006	1001	1000	1000
1019	Rural Relocation Expense Offset	Yes	1006	1001	1000	1000
1020	Retroactive Pay	Yes	1006	1001	1000	1000
1021	Allowances to Employees	Yes	1006	1001	1000	1000
1022	Sea Duty Pay	Yes	1006	1001	1000	1000
1023	Leave Taken	Yes	1007	1001	1000	1000
1024	Liquidated Leave	Yes	1007	1001	1000	1000
1027	Annual Physical Reimbursement	Yes	1008	1002	1000	1000
1028	Alaska Supplemental Benefit	Yes	1008	1002	1000	1000
1029	Public Employee's Retirement System Defined Benefits	Yes	1008	1002	1000	1000
1030	Public Employee's Retirement System Defined Contribution	Yes	1008	1002	1000	1000
1031	Public Employee's Retirement System Defined Cont Emplr Match	Yes	1008	1002	1000	1000
1032	Teacher's Retirement System Defined Benefits	Yes	1008	1002	1000	1000
1033	Teacher's Retirement System Defined Contribution	Yes	1008	1002	1000	1000
1034	Public Employee's Retirement System Defined Cont Health Reim	Yes	1008	1002	1000	1000
1035	Public Employee's Retirement System Defined Cont Retiree Medical	Yes	1008	1002	1000	1000
1036	Judicial Retirement System Defined Benefit	Yes	1008	1002	1000	1000
1037	Public Employee's Retirement System Defined Benefit Unfnd Liab	Yes	1008	1002	1000	1000
1038	Teacher's Retirement System Defined Benefit Unfunded Liab	Yes	1008	1002	1000	1000
1039	Unemployment Insurance	Yes	1008	1002	1000	1000
1040	Group Health Insurance	Yes	1008	1002	1000	1000
1041	Basic Life and Travel	Yes	1008	1002	1000	1000
1042	Worker's Compensation Insurance	Yes	1008	1002	1000	1000
1043	Northwest Marine Welfare Trust	Yes	1008	1002	1000	1000
1044	Marine Engineer Boatman's Association Pension	Yes	1008	1002	1000	1000
1045	Other Alaska Marine Highway System Benefits	Yes	1008	1002	1000	1000
1046	Labor, Trades and Crafts Health Trust	Yes	1008	1002	1000	1000
1047	Leave Cash In Employer Charge	Yes	1008	1002	1000	1000
1048	Terminal Leave Employer Charge	Yes	1008	1002	1000	1000
1049	Alaska Correctional Officer's Association Injury Leave Cont	Yes	1008	1002	1000	1000
1050	Cobra Subsidy - ARRA	Yes	1008	1002	1000	1000
1051	Leave/Holiday Pool	Yes	1008	1002	1000	1000
1052	Compensation Leave Pool	Yes	1008	1002	1000	1000
1053	Medicare Tax	Yes	1009	1002	1000	1000
1054	Payroll Liability Wash	Yes	1010	1002	1000	1000
1055	Benefcry/Estate_Pay	Yes	1011	1003	1000	1000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
1056	Retirement Benefits	Yes	1012	1004	1000	1000
1057	LTC Business Leave Bank Contributions	Yes	1013	1004	1000	1000
1058	LTC Business Leave Bank Usage	Yes	1013	1004	1000	1000
1059	PSEA Business Leave Bank Usage	Yes	1013	1004	1000	1000
1060	CEA Business Leave Bank Contributions	Yes	1013	1004	1000	1000
1061	CEA Business Leave Bank Usage	Yes	1013	1004	1000	1000
1062	GGU Business Leave Bank Contributions	Yes	1013	1004	1000	1000
1063	GGU Business Leave Bank Usage	Yes	1013	1004	1000	1000
1064	CCSEA Business Leave Bank Usage	Yes	1013	1004	1000	1000
1065	MMP Business Leave Bank Contributions	Yes	1013	1004	1000	1000
1066	MEBA Business Leave Bank Contributions	Yes	1013	1004	1000	1000
1067	IBU Business Leave Bank Contributions	Yes	1013	1004	1000	1000
1068	AVTECTA Business Leave Usage	Yes	1013	1004	1000	1000
1069	SU Business Leave Bank Contributions	Yes	1013	1004	1000	1000
1070	SU Business Leave Bank Usage	Yes	1013	1004	1000	1000
1071	MMP Business Leave Bank Usage	Yes	1013	1004	1000	1000
1072	MEBA Business Leave Bank Usage	Yes	1013	1004	1000	1000
1073	IBU Business Leave Bank Usage	Yes	1013	1004	1000	1000
1074	CO Business Leave Bank Contributions	Yes	1013	1004	1000	1000
1075	CO Business Leave Bank Usage	Yes	1013	1004	1000	1000
1076	TEAME Business Leave Bank Usage	Yes	1013	1004	1000	1000
1077	ASEA Legal Trust	Yes	1014	1004	1000	1000
1078	CEA Legal Trust	Yes	1015	1004	1000	1000
1079	ASEA Injury Leave Usage	Yes	1016	1004	1000	1000
1080	SU Legal Trst	Yes	1017	1004	1000	1000
1081	Payroll Exceptions	Yes	1018	1004	1000	1000
1082	Personal Services Leave/Holiday Allocations	Yes	1019	1004	1000	1000
1083	Pension Expense	Yes	1008	1002	1000	1000
1084	OPEB Expense	Yes	1008	1002	1000	1000
1085	PSEA-APF Business Leave Bank Usage	Yes	1013	1004	1000	1000
1970	Personal Services Transfer	Yes	1021	1004	1000	1000
1979	Personal Services Management Allocations	Yes	1020	1004	1000	1000
2000	In-State Employee Taxable Airfare	Yes	2000	2000	2000	2000
2001	In-State Employee Taxable Surface Transportation	Yes	2000	2000	2000	2000
2002	In-State Employee Taxable Lodging	Yes	2000	2000	2000	2000
2003	In-State Employee Non-Taxable Meals and Incidentals	Yes	2000	2000	2000	2000
2004	In-State Empl Non-Reportable Reimburse / Mileage Pymt	Yes	2000	2000	2000	2000
2005	In-State Non-Employee Airfare	Yes	2001	2000	2000	2000
2006	In-State Non-Employee Surface Transportation	Yes	2001	2000	2000	2000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2007	In-State Non-Employee Lodging	Yes	2001	2000	2000	2000
2008	In-State Non-Employee Non-Taxable Meals and Incidentals	Yes	2001	2000	2000	2000
2009	In-State Non-Employee Taxable Per Diem	Yes	2001	2000	2000	2000
2010	In-State Non-Employee Non-Taxable Reimbursement	Yes	2001	2000	2000	2000
2011	In-State Non-Employee Juror Surface Transportation	Yes	2001	2000	2000	2000
2012	Out-State Employee Taxable Airfare	Yes	2002	2001	2000	2000
2013	Out-State Employee Taxable Surface Transportation	Yes	2002	2001	2000	2000
2014	Out-State Employee Taxable Lodging	Yes	2002	2001	2000	2000
2015	Out-State Employee Non-Taxable Meals and Incidentals	Yes	2002	2001	2000	2000
2016	Out-State Employee Reimbursable Travel Costs	Yes	2002	2001	2000	2000
2017	Out-State Non-Employee Airfare	Yes	2003	2001	2000	2000
2018	Out-State Non-Employee Surface Transportation	Yes	2003	2001	2000	2000
2019	Out-State Non-Employee Lodging	Yes	2003	2001	2000	2000
2020	Out-State Non-Employee Non-Taxable Meals and Incidentals	Yes	2003	2001	2000	2000
2021	Out-State Non-Employee Taxable Per Diem	Yes	2003	2001	2000	2000
2022	Out-State Non-Employee Non-Taxable Reimbursement	Yes	2003	2001	2000	2000
2023	Legislator Transportation	Yes	2004	2002	2000	2000
2024	Legislator Session Per Diem	Yes	2004	2002	2000	2000
2025	Legislator Relocation	Yes	2004	2002	2000	2000
2026	Legislator Long Term Interim Per Diem	Yes	2004	2002	2000	2000
2027	Legislator Travel Per Diem	Yes	2004	2002	2000	2000
2028	Move Household Goods	Yes	2005	2003	2000	2000
2029	Move Travel/Lodging	Yes	2005	2003	2000	2000
2030	Move Meals	Yes	2005	2003	2000	2000
2031	Remove Travel	Yes	2005	2003	2000	2000
2032	Remove Meals	Yes	2005	2003	2000	2000
2033	Moving - Temporary Quarters Lodging	Yes	2005	2003	2000	2000
2034	Moving - Temporary Quarters Meals	Yes	2005	2003	2000	2000
2035	Moving - Other Moving Exps	Yes	2005	2003	2000	2000
2036	Cash Advance Fee	Yes	2006	2004	2000	2000
2037	AKPAY Travel Expense	Yes	2006	2004	2000	2000
2038	In-State Employee Non-Taxable Surface Transportation	Yes	2000	2000	2000	2000
2040	In-State Employee Non-Taxable Lodging	Yes	2000	2000	2000	2000
2041	Out-State Employee Non-Taxable Lodging	Yes	2002	2001	2000	2000
2042	In-State Employee Taxable Meals and Incidentals	Yes	2000	2000	2000	2000
2043	Out-State Employee Non-Taxable Surface Transportation	Yes	2002	2001	2000	2000
2044	Out-State Employee Taxable Meals and Incidentals	Yes	2002	2001	2000	2000
2045	In-State Non-Taxable Employee Airfare	Yes	2000	2000	2000	2000
2046	Out-State Non-Taxable Employee Airfare	Yes	2002	2001	2000	2000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
2970	Travel Cost Transfer	Yes	2006	2004	2000	2000
2979	Travel Management Allocation	Yes	2006	2004	2000	2000
3000	Training/Conferences	Yes	3000	3000	3000	2000
3001	Test Monitor/Proctor	Yes	3000	3000	3000	2000
3002	Memberships	Yes	3000	3000	3000	2000
3003	Employee Tuition	Yes	3000	3000	3000	2000
3004	Accounting/Auditing	Yes	3001	3000	3000	2000
3005	Management/Consulting	Yes	3001	3000	3000	2000
3006	Grantee Monitoring	Yes	3001	3000	3000	2000
3007	Loan Service Fees	Yes	3001	3000	3000	2000
3008	Loan Forgiveness Exp	Yes	3001	3000	3000	2000
3009	Bad Debt Expense	Yes	3001	3000	3000	2000
3010	Insurance/Bonds	Yes	3001	3000	3000	2000
3011	Insurance Claims	Yes	3001	3000	3000	2000
3012	Securities Lending Expense	Yes	3001	3000	3000	2000
3013	Penalties And Fines	Yes	3001	3000	3000	2000
3014	Interest Expense	Yes	3001	3000	3000	2000
3015	Redeemed Field Warrants Without Financial Coding	Yes	3001	3000	3000	2000
3016	Claim/Judgement Non-Taxable	Yes	3001	3000	3000	2000
3017	Claim/Judgement-Taxable	Yes	3001	3000	3000	2000
3018	Judgement/Settlement Interest	Yes	3001	3000	3000	2000
3019	Uncleared 1Card Transactions	Yes	3001	3000	3000	2000
3020	Custody Care	Yes	3002	3000	3000	2000
3021	Jury	Yes	3002	3000	3000	2000
3022	Attorney	Yes	3002	3000	3000	2000
3023	Expert Witness	Yes	3002	3000	3000	2000
3024	Non-Expert Witness	Yes	3002	3000	3000	2000
3025	Hearing/Mediation	Yes	3002	3000	3000	2000
3026	Transcription/Record	Yes	3002	3000	3000	2000
3027	Case Costs	Yes	3002	3000	3000	2000
3028	Settlement Legal Fees	Yes	3002	3000	3000	2000
3029	Information Technology Training	Yes	3003	3000	3000	2000
3030	Information Technology Consulting	Yes	3003	3000	3000	2000
3031	Information Technology Equipment Leases	Yes	3003	3000	3000	2000
3032	Software Licensing	Yes	3003	3000	3000	2000
3033	Software Maintenance	Yes	3003	3000	3000	2000
3034	Television	Yes	3004	3000	3000	2000
3035	Long Distance	Yes	3004	3000	3000	2000
3036	Local/Equipment Charges	Yes	3004	3000	3000	2000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
3037	Data/Network	Yes	3004	3000	3000	2000
3038	Cellular Phones	Yes	3004	3000	3000	2000
3039	Other Wireless Charges	Yes	3004	3000	3000	2000
3040	Psychiatric	Yes	3005	3000	3000	2000
3041	Medical	Yes	3005	3000	3000	2000
3042	Dental	Yes	3005	3000	3000	2000
3043	Freight	Yes	3006	3000	3000	2000
3044	Courier	Yes	3006	3000	3000	2000
3045	Postage	Yes	3006	3000	3000	2000
3046	Advertising	Yes	3007	3000	3000	2000
3047	Promotions	Yes	3007	3000	3000	2000
3048	Electricity	Yes	3008	3000	3000	2000
3049	Water and Sewage	Yes	3008	3000	3000	2000
3050	Disposal	Yes	3008	3000	3000	2000
3051	Natural Gas/Propane	Yes	3008	3000	3000	2000
3052	Heating Oil	Yes	3008	3000	3000	2000
3053	Architect/Engineer	Yes	3009	3000	3000	2000
3054	Surveys/Appraisals	Yes	3009	3000	3000	2000
3055	Inspections/Testing	Yes	3009	3000	3000	2000
3056	Structure, Infrastructure and Land - Repairs/Maintenance	Yes	3009	3000	3000	2000
3057	Structure, Infrastructure and Land - Rentals/Leases	Yes	3009	3000	3000	2000
3058	Equipment and Machinery - Repairs/Maintenance	Yes	3010	3000	3000	2000
3059	Equipment and Machinery - Rentals/Leases	Yes	3010	3000	3000	2000
3060	Equipment Operator Charges	Yes	3010	3000	3000	2000
3061	Conservation/Environmental	Yes	3011	3000	3000	2000
3062	Economic/Development	Yes	3011	3000	3000	2000
3063	Program Management/Consulting	Yes	3011	3000	3000	2000
3064	Interpreter	Yes	3011	3000	3000	2000
3065	Safety Services	Yes	3011	3000	3000	2000
3066	Print/Copy/Graphics	Yes	3011	3000	3000	2000
3067	Honorariums/Stipend	Yes	3011	3000	3000	2000
3068	Laundry	Yes	3011	3000	3000	2000
3069	Commission Sales	Yes	3011	3000	3000	2000
3070	Commission Retainage	Yes	3011	3000	3000	2000
3071	Elections	Yes	3011	3000	3000	2000
3072	Longshoring/Stevedor	Yes	3011	3000	3000	2000
3073	Transport Services	Yes	3011	3000	3000	2000
3074	K-9 Unit	Yes	3011	3000	3000	2000
3075	Legislative Allowances	Yes	3011	3000	3000	2000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
3076	Inter-Agency Federal Indirect Rate Allocation	Yes	3012	3001	3000	2000
3077	Inter-Agency Data Processing Operations Allocation	Yes	3013	3001	3000	2000
3078	Inter-Agency Disaster Relief	Yes	3014	3001	3000	2000
3079	Inter-Agency Conservation/Environmental	Yes	3015	3001	3000	2000
3080	Inter-Agency Economic Development	Yes	3016	3001	3000	2000
3081	Inter-Agency OIT Core Services	Yes	3017	3001	3000	2000
3082	Inter-Agency OIT Telephone	Yes	3018	3001	3000	2000
3083	Inter-Agency Storage	Yes	3019	3001	3000	2000
3084	Inter-Agency Building Maintenance	Yes	3020	3001	3000	2000
3085	Inter-Agency Mail	Yes	3021	3001	3000	2000
3086	Inter-Agency Human Resources	Yes	3022	3001	3000	2000
3087	Inter-Agency Building Leases	Yes	3023	3001	3000	2000
3088	Inter-Agency Legal	Yes	3024	3001	3000	2000
3089	Inter-Agency Auditing	Yes	3025	3001	3000	2000
3090	Inter-Agency Insurance	Yes	3026	3001	3000	2000
3091	Inter-Agency Financial	Yes	3027	3001	3000	2000
3092	Inter-Agency Americans with Disabilities Act Compliance	Yes	3028	3001	3000	2000
3093	Inter-Agency Education/Training	Yes	3029	3001	3000	2000
3094	Inter-Agency Hearing/Mediation	Yes	3030	3001	3000	2000
3095	Inter-Agency Construction	Yes	3031	3001	3000	2000
3096	Inter-Agency Health	Yes	3032	3001	3000	2000
3097	Inter-Agency Aircraft	Yes	3033	3001	3000	2000
3098	Inter-Agency Marine	Yes	3034	3001	3000	2000
3099	Inter-Agency Other Equipment/Machinery	Yes	3035	3001	3000	2000
3100	Inter-Agency Safety	Yes	3036	3001	3000	2000
3101	State Equipment Fleet Fixed Costs A87 Unallowed	Yes	3037	3001	3000	2000
3102	State Equipment Fleet Accident/Damage	Yes	3037	3001	3000	2000
3103	State Equipment Fleet Summary A87 Allowed	Yes	3037	3001	3000	2000
3104	Information Technology Equip Repair/Maint	Yes	3003	3000	3000	2000
3105	Inter-Agency SSoA Accts Pay/Travel	Yes	3027	3001	3000	2000
3106	Inter-Agency OIT Server Hosting & Storage	Yes	3017	3001	3000	2000
3107	Inter-Agency OIT MICS	Yes	3017	3001	3000	2000
3108	Inter-Agency OIT Licenses	Yes	3017	3001	3000	2000
3109	Inter-Agency OIT Line of Business	Yes	3017	3001	3000	2000
3110	Trust Disbursements	Yes	3011	3000	3000	2000
3111	Outgoing Grants (Taxable)	Yes	7001	3000	3000	2000
3112	Sub-Recipient Pass-Through Grants (Non-Taxable)	Yes	7003	3000	3000	2000
3113	Inter-Agency Sub-Recipient Pass-Through Grants	Yes	7003	3001	3000	2000
3114	DOT/PF Time & Equipment System	Yes	3039	3002	3000	2000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
3115	Equipment and Machinery - Repairs/Maintenance Overhead	Yes	3010	3000	3000	2000
3116	Outgoing Grants (Taxable)	Yes	7001	3000	3000	2000
3117	Outgoing Grants (1099-G)	No	7001	3000	3000	2000
3120	Federal Fees for Program Participation	Yes	3011	3000	3000	2000
3128	Vehicle Towing Services	Yes	3010	3000	3000	2000
3129	Vehicle Impound Services	Yes	3010	3000	3000	2000
3130	Maintenance - Vehicles (non-SEF)	Yes	3010	3000	3000	2000
3131	Maintenance - Large Vessels	Yes	3010	3000	3000	2000
3133	Maintenance - Aircraft	Yes	3010	3000	3000	2000
3134	Maintenance - Heavy Equipment	Yes	3010	3000	3000	2000
3135	Maintenance - Snowmachines	Yes	3010	3000	3000	2000
3136	Maintenance - All-Terrain Vehicles	Yes	3010	3000	3000	2000
3200	Inter-Agency DOA SSOA Central Mail SVCS	Yes	3021	3001	3000	2000
3201	Inter-Agency DOA Division of Finance Payroll	Yes	3027	3001	3000	2000
3202	Inter-Agency DOA Division of Finance IRIS/ALDER Systems	Yes	3027	3001	3000	2000
3203	Inter-Agency DOA Division of Personnel	Yes	3022	3001	3000	2000
3204	Inter-Agency DOA Division of Risk Management	Yes	3038	3001	3000	2000
3205	Inter-Agency Commissioner's Office Chargeback	Yes	3038	3001	3000	2000
3206	Inter-Agency Administrative Services Chargeback	Yes	3038	3001	3000	2000
3210	Tariff	Yes	3011	3000	3000	2000
3970	Contractual Transfer	Yes	3011	3000	3000	2000
3979	Inter-Agency Management/Consulting	Yes	3038	3001	3000	2000
3999	OTPAY Non-Travel Reimbursement	No	3038	3001	3000	2000
4000	Books and Educational Supplies	Yes	4000	4000	4000	2000
4001	Equipment/Furniture/Tools/Vehicles	Yes	4000	4000	4000	2000
4002	Business Supplies	Yes	4000	4000	4000	2000
4003	Information Technology Equipment	Yes	4000	4000	4000	2000
4004	Items For Resale	Yes	4000	4000	4000	2000
4005	Subscriptions	Yes	4000	4000	4000	2000
4006	I/A Commodity Purchases	Yes	4000	4000	4000	2000
4007	Growth Control	Yes	4001	4001	4000	2000
4008	Growth Promotion	Yes	4001	4001	4000	2000
4009	Food Supplies	Yes	4002	4002	4000	2000
4010	Clothing & Uniforms	Yes	4002	4002	4000	2000
4011	Cleaning	Yes	4002	4002	4000	2000
4012	Non-Food Supplies	Yes	4002	4002	4000	2000
4013	Liquor	Yes	4002	4002	4000	2000
4014	Drugs	Yes	4003	4003	4000	2000
4015	Instruments and Applications	Yes	4003	4003	4000	2000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
4016	Laboratory Supplies	Yes	4003	4003	4000	2000
4017	Non-Laboratory Supplies	Yes	4003	4003	4000	2000
4018	Animal Food	Yes	4003	4003	4000	2000
4019	K-9 Unit	Yes	4003	4003	4000	2000
4020	Firearms & Ammunition	Yes	4004	4004	4000	2000
4021	Fire Suppression	Yes	4004	4004	4000	2000
4022	Other Safety	Yes	4004	4004	4000	2000
4023	Law Enforcement	Yes	4004	4004	4000	2000
4024	Building Materials	Yes	4005	4005	4000	2000
4025	Signs and Markers	Yes	4006	4005	4000	2000
4026	Asphalt	Yes	4007	4005	4000	2000
4027	Aggregate	Yes	4008	4005	4000	2000
4028	Guardrails	Yes	4009	4005	4000	2000
4029	Culverts	Yes	4010	4005	4000	2000
4030	Electrical	Yes	4011	4005	4000	2000
4031	Plumbing	Yes	4012	4005	4000	2000
4032	Lube Oils/Grease/Solvents	Yes	4013	4005	4000	2000
4033	Bottled Gas	Yes	4014	4005	4000	2000
4034	Parts and Supplies	Yes	4015	4005	4000	2000
4035	Paint and Preservative	Yes	4016	4005	4000	2000
4036	Sand	Yes	4017	4005	4000	2000
4037	Surface Chemicals	Yes	4018	4005	4000	2000
4038	Small Tools/Minor Equipment	Yes	4019	4005	4000	2000
4039	Aviation Fuel	Yes	4020	4005	4000	2000
4040	Marine Fuel	Yes	4020	4005	4000	2000
4041	Vehicle Fuel	Yes	4020	4005	4000	2000
4042	Other Equipment Fuel	Yes	4020	4005	4000	2000
4045	Inventory Adjustment	Yes	4000	4000	4000	2000
4046	Damaged Inventory Adjustment	Yes	4000	4000	4000	2000
4047	Stale Inventory Adjustment	Yes	4000	4000	4000	2000
4049	Cost of Goods Sold	Yes	4000	4000	4000	2000
4970	Commodity Transfer	Yes	4022	4007	4000	2000
4979	Commodity Management Allocation	Yes	4021	4006	4000	2000
5000	University of Alaska CIP Exp Reported	Yes	5000	5000	5000	2000
5001	Land Purchases	Yes	5001	5001	5000	2000
5002	Easements	Yes	5001	5001	5000	2000
5003	Land Acquisition Costs	Yes	5001	5001	5000	2000
5004	Royalty Payments	Yes	5002	5002	5000	2000
5005	Structure Purchases	Yes	5002	5002	5000	2000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
5006	Materials and Supplies	Yes	5002	5002	5000	2000
5007	Architect/Engineer	Yes	5002	5002	5000	2000
5008	Structures and Infrastructure Acquisition Costs	Yes	5002	5002	5000	2000
5009	Works of Art	Yes	5002	5002	5000	2000
5010	Inspection Testing	Yes	5002	5002	5000	2000
5011	Utility Relocation	Yes	5002	5002	5000	2000
5012	Construction	Yes	5002	5002	5000	2000
5013	Right of Way Condemnation Relocation Costs	Yes	5002	5002	5000	2000
5014	Capital Lease Princ	Yes	5003	5003	5000	2000
5015	Capital Lease Intrst	Yes	5003	5003	5000	2000
5016	Capital Lease Fees	Yes	5003	5003	5000	2000
5017	Aircraft	Yes	5004	5004	5000	2000
5018	Ambulance/Fire/Buses	Yes	5004	5004	5000	2000
5019	Automobiles/Trucks	Yes	5004	5004	5000	2000
5020	Boats And Marine	Yes	5004	5004	5000	2000
5021	Off Highway Vehicles	Yes	5004	5004	5000	2000
5022	I/A Capital Outlay Purchases	Yes	5004	5004	5000	2000
5023	Communications	Yes	5004	5004	5000	2000
5024	Electronic	Yes	5004	5004	5000	2000
5025	Information Technology	Yes	5004	5004	5000	2000
5026	Medical and Scientific	Yes	5004	5004	5000	2000
5027	Shop/Plant/Industrial	Yes	5004	5004	5000	2000
5028	Safety	Yes	5004	5004	5000	2000
5029	Household and Institutional	Yes	5004	5004	5000	2000
5030	Other Equipment	Yes	5004	5004	5000	2000
5032	Oil/Gas Production Tax Credit Certificates	Yes	5006	5006	5000	2000
5033	Depreciation Expense	Yes	5007	5007	5000	2000
5034	Loss/Sale Fixed Assets	Yes	5008	5008	5000	2000
5970	Capital Outlay Transfer	Yes	5009	5009	5000	2000
5979	Equipment Management Allocation	Yes	5005	5005	5000	2000
5999	DOT/PF Personal Services	Yes	5999	5999	5000	2000
7000	GF-University of Alaska Advance Clearing	Yes	7000	7000	7000	7000
7001	State and Federal Sub-Recipient Pass-Thru Grants	Yes	7003	7001	7000	7000
7002	Non-Employee Compensation Grants (Taxable)	Yes	7001	7001	7000	7000
7003	Non-Employee Compensation Grants (Non-Taxable)	Yes	7001	7001	7000	7000
7004	Rent Grants (Taxable)	Yes	7001	7001	7000	7000
7005	Rent Grants (Non-Taxable)	Yes	7001	7001	7000	7000
7006	Other Income Grants (Taxable)	Yes	7001	7001	7000	7000
7007	Other Income Grants (Non-Taxable)	Yes	7001	7001	7000	7000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
7008	Medical and Health Care Payment Grants (Taxable)	Yes	7001	7001	7000	7000
7009	Medical and Health Care Payment Grants (Non-Taxable)	Yes	7001	7001	7000	7000
7010	Miscellaneous Grants (Non-Taxable)	Yes	7001	7001	7000	7000
7011	Shared Taxes (Taxable)	Yes	7001	7001	7000	7000
7012	Shared Taxes (Non-Taxable)	Yes	7001	7001	7000	7000
7013	Local Government Share of Electrical/Telephone Cooprtv Tax	Yes	7001	7001	7000	7000
7014	Local Government Share of Fisheries Landing Tax	Yes	7001	7001	7000	7000
7015	Promotion/Outreach/Intervention Infrastructure Grants	Yes	7001	7001	7000	7000
7016	Hospitals/Clinics and Medical Services Infrastructure Grants	Yes	7001	7001	7000	7000
7017	Social Assistance Grants	Yes	7001	7001	7000	7000
7018	Residential Care Grants	Yes	7001	7001	7000	7000
7019	Non-Residential Treatment Grants	Yes	7001	7001	7000	7000
7020	Client Services Grants	Yes	7001	7001	7000	7000
7021	Materials and Supplies Grants	Yes	7001	7001	7000	7000
7022	Miscellaneous Contracts and Sub-Contracts Grants	Yes	7001	7001	7000	7000
7023	Core Construction Crew Services Grants	Yes	7001	7001	7000	7000
7024	Cost Recovery Fisheries Tax AS 16.10.455 (e)	Yes	7001	7001	7000	7000
7025	EHR Incentive Program Payments	Yes	7001	7001	7000	7000
7117	Outgoing Grants (1099-G)	Yes	7001	7001	7000	7000
7200	Miscellaneous Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7201	State and Federal Sub-Recipient Pass-Thru Benefits	Yes	7003	7002	7000	7000
7202	Non-Employee Compensation Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7203	Rent Benefits (Taxable)	Yes	7002	7002	7000	7000
7204	Rent Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7205	Other Income Benefits (Taxable)	Yes	7002	7002	7000	7000
7206	Other Income Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7207	Medical and Health Care Payment Benefits (Taxable)	Yes	7002	7002	7000	7000
7208	Medical and Health Care Payment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7209	Social Assistance Benefits	Yes	7002	7002	7000	7000
7210	Client Travel Benefits (Taxable)	Yes	7002	7002	7000	7000
7211	Client Travel Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7212	Non-Residential Treatment Benefits (Taxable)	Yes	7002	7002	7000	7000
7213	Non-Residential Treatment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7214	Day Care Benefits (Taxable)	Yes	7002	7002	7000	7000
7215	Day Care Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7216	Miscellaneous Client Services Benefits (Taxable)	Yes	7002	7002	7000	7000
7217	Miscellaneous Client Services Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7218	Client Services Diagnostic/Treatment Benefits (Taxable)	Yes	7002	7002	7000	7000
7219	Client Services Diagnostic/Treatment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
7220	Client Services Assessment Benefits (Taxable)	Yes	7002	7002	7000	7000
7221	Client Services Assessment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7222	Lodging/Meals Benefits (Taxable)	Yes	7002	7002	7000	7000
7223	Lodging/Meals Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7224	Relocation Assistance Benefits (Taxable)	Yes	7002	7002	7000	7000
7225	Relocation Assistance Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7226	Tools/Supplies/Equipment Benefits	Yes	7002	7002	7000	7000
7227	College Benefits (Taxable)	Yes	7002	7002	7000	7000
7228	College Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7229	Technical Training Benefits (Taxable)	Yes	7002	7002	7000	7000
7230	Technical Training Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7231	Miscellaneous Training Benefits (Taxable)	Yes	7002	7002	7000	7000
7232	Miscellaneous Training Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7233	Personal Adjustments Benefits (Taxable)	Yes	7002	7002	7000	7000
7234	Personal Adjustments Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7235	Transportation Benefits (Taxable)	Yes	7002	7002	7000	7000
7236	Transportation Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7237	Work Incentive Benefits (Taxable)	Yes	7002	7002	7000	7000
7238	Work Incentive Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7239	Other Services Benefits (Taxable)	Yes	7002	7002	7000	7000
7240	Other Services Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7241	Personal Assistance Benefits (Taxable)	Yes	7002	7002	7000	7000
7242	Personal Assistance Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7243	Individual Living Skills Benefits	Yes	7002	7002	7000	7000
7244	Educational Benefits	Yes	7002	7002	7000	7000
7245	Individual Assistance Benefits	Yes	7002	7002	7000	7000
7246	Applicant Payment Benefits (Taxable)	Yes	7002	7002	7000	7000
7247	Applicant Payment Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7248	Administrative Allowance Benefits	Yes	7002	7002	7000	7000
7249	Maintenance Benefits (Taxable)	Yes	7002	7002	7000	7000
7250	Maintenance Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7251	Retirement Benefits	Yes	7002	7002	7000	7000
7252	Small Business Enterprise Benefits (Taxable)	Yes	7002	7002	7000	7000
7253	Small Business Enterprise Benefits (Non-Taxable)	Yes	7002	7002	7000	7000
7254	Disability Determination Medical/Healthcare Bnfts (Taxable)	Yes	7002	7002	7000	7000
7255	Disability Determination Rent Benefits (Taxable)	Yes	7002	7002	7000	7000
7256	Unemployment Benefits	Yes	7002	7002	7000	7000
7257	Non-Employee Compensation Benefits (Taxable)	Yes	7002	7002	7000	7000
7258	Job Placement Benefits (Taxable)	Yes	7002	7002	7000	7000

Report Name	ST0017 - Object Structure
Report User	330395
Selected Report Date	2/19/2026
Selected Fiscal Years	2026
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 Code	Object Name	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code
7970	Grants/Benefits Transfer (Non-Taxable)	Yes	7001	7001	7000	7000
7979	Grants Management Allocation	Yes	7001	7001	7000	7000
8000	Debt Service Suspense	Yes	8000	8000	8000	8000
8001	Bond Principal	Yes	8000	8000	8000	8000
8002	Interest-Bonds	Yes	8000	8000	8000	8000
8003	Amortization Bond Issuance Cost	Yes	8000	8000	8000	8000
8004	Amortization Bond Discount	Yes	8000	8000	8000	8000
8005	Trustee and Agent Fees	Yes	8000	8000	8000	8000
8006	Arbitrage Rebate	Yes	8000	8000	8000	8000
8007	Unamortized Bonds Discount/(Premium)	Yes	8000	8000	8000	8000
8008	Cost of Issuance (COI)	Yes	8000	8000	8000	8000
8009	Underwriter's Discount	Yes	8000	8000	8000	8000
9000	In-Kind Match	No	0013	0013	0013	0013
9001	Budgeted Statistics	No	0013	0013	0013	0013
9002	Actual Statistics	No	0013	0013	0013	0013
9003	Indirect Rate Overhead	No	0013	0013	0013	0013
EQU	75000 - Capital Outlay Converted Capital Expenditures	Yes	CCEX	CCEX	5000	2000
TRVL	72000 - Travel Converted Capital Expenditures	Yes	CCEX	CCEX	2000	2000

APPENDIX B2
FINANCIAL REPORTS

APPENDIX B2 - INDEX

FINANCIAL REPORTING

FY2025 Operating & Capital Appropriation Unaudited Expenditure	- Appendix B2 – 1
Unbilled Indirect Costs from Prior Years	- Appendix B2 – 2
Prior Years Central Services Reconciliation	- Appendix B2 – 3
FY2025 Employee Timesheet for Indirect and Direct Charges	- Appendix B2 – 4

Unaudited Actual Expenditure for FYE 06/30/2025

Total Operating Appropriations \$ 150,698,889
 Total Capital Appropriations \$ 2,880,089
 Total FY2025 Expenditure Costs (Aundited) \$ 153,578,977

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019
Report User	330395
Report Date	12/8/2025
Selected Appropriation Group Codes	All
Selected Appropriation Type Codes	All
Selected Appropriation Codes	All

B7CA - CO&ASD

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B100 - CO	1,171,738	97,831	927,283	22,778			2,219,629
B110 - WIB2	1,446,627	69,453	911,967	56,618		22,596,811	25,081,475
B120 - ALRA	386,818	6,984	60,462	5,561			459,825
B130 - OCA	148,946	4,273	48,125	6,347			207,691
B140 - MS	3,898,042	17,940	258,626	50,652			4,225,259
B160 - LEASING			1,621,920	129,428			1,751,348
B170 - Tech Svcs	3,486,119	7,136	417,657	17,981			3,928,893
B180 - LMI	3,410,741	33,795	560,850	27,733			4,033,119
B7AL - ALRA			-				-
B7LM - LMI							-
B7MS - MS							-
Total by Appropriation Type or by Division	13,949,031	237,412	4,806,890	317,098	-	22,596,811	41,907,240

B7WC - WCD

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B310 - WC	5,015,677	35,262	468,386	61,624		11,545	5,592,494
B320 - WC Appeals	333,181	625	53,797	12,635			400,237
B330 - WC BGF	128,577		73,504	146		372,457	574,684
B340 - SIF	252,031		35,494	204		2,117,749	2,405,477
B350 - FF	287,733	13,216	236,192	7,748		371,092	915,982
B7WC - WC			-	-			-
Total by Appropriation Type or by Division	6,017,199	49,103	867,374	82,357	-	2,872,842	9,888,873

B7LS - LS&S

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B420 - W&H	1,622,283	9,602	607,109	20,253			2,259,247
B430 - MI	2,289,972	68,845	542,451	10,604			2,911,872
B440 - OSH	4,130,798	120,551	987,578	72,946			5,311,873
B450 - ASAC	29,231	2,553	68,991	45,354			146,129
Total by Appropriation Type or by Division	8,072,284	201,551	2,206,129	149,157	-	-	10,629,121

B7ET - DETS

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B510 - ETS Admin	1,735,184	31,060	184,897	2,014			1,953,154
B530 - Wrkfc Svcs	11,397,306	145,359	4,879,576	835,344		8,538,936	25,796,520
B570 - UI2	12,929,394	59,187	7,598,335	202,933		2,069	20,791,918
B7U2 - UI2			-				-
B7WD - Wrkfc Dev			-				-
Total by Appropriation Type or by Division	26,061,883	235,605	12,662,807	1,040,291	-	8,541,004	48,541,592

Unaudited Actual Expenditure for FYE 06/30/2025

Total Operating Appropriations \$ 150,698,889
Total Capital Appropriations \$ 2,880,089
Total FY2025 Expenditure Costs (Aundited) \$ 153,578,977

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019
Report User	330395
Report Date	12/8/2025
Selected Appropriation Group Codes	All
Selected Appropriation Type Codes	All
Selected Appropriation Codes	All

B7VR - DVR

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B710 - VRA	862,368	11,238	112,236	2,200			988,042
B720 - CS	8,855,550	59,729	2,447,760	128,641		4,754,946	16,246,625
B740 - DD	3,289,123	4,001	817,457	20,565		1,200,110	5,331,255
B750 - SP	281,727	11,999	34,070	31,936		2,734,550	3,094,281
B7CS - CS			-				-
B7DD - DD							-
B7VR - VRA							-
Total by Appropriation Type or by Division	13,288,769	86,968	3,411,524	183,342	-	8,689,606	25,660,204

B7AV - AVTEC

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B7AV - AVTEC							-
B810 - AVTEC	7,816,611	39,757	1,228,244	1,120,707	444,578	800,527	11,450,424
B820 - AVTEC FM	1,143,748		1,317,260	160,427			2,621,435
Total by Appropriation Type or by Division	8,960,359	39,757	2,545,505	1,281,134	444,578	800,527	14,071,859

B23B - WrkFrcTrng&Dev

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B23B - AWIG GF			-			53,132	53,132
Total by Appropriation Type or by Division	-	-	-	-	-	53,132	53,132

B24D - Trng&Emp MYSTEP

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B531 - Trng&Emp MYSTEP						1,388,700	1,388,700
Total by Appropriation Type or by Division	-	-	-	-	-	1,388,700	1,388,700

B21A - VR BEP FAC DEV

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B21A - VR BEP FAC DEV			109,488		24,147		133,635
Total by Appropriation Type or by Division	-	-	109,488	-	24,147	-	133,635

Unaudited Actual Expenditure for FYE 06/30/2025

Total Operating Appropriations \$ 150,698,889
Total Capital Appropriations \$ 2,880,089
Total FY2025 Expenditure Costs (Aundited) \$ 153,578,977

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019
Report User	330395
Report Date	12/8/2025
Selected Appropriation Group Codes	All
Selected Appropriation Type Codes	All
Selected Appropriation Codes	All

BUBC - DOLWD Unbud RSA

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B18A - AVT STW DM CIP			-				-
B19A - AVT STW DM CIP			391			-	391
B20A - AVT STW DM CIP			163,082				163,082
B22B - AVT STW DM CIP			916,413	-			916,413
B23F - AVT STW DM			124,882				124,882
B82R - AV DM 24 CIP IA			-				-
BR85 - AV DM 25 CIP IA			-		99,853		99,853
Total by Appropriation Type or by Division	-	-	1,204,768	-	99,853	-	1,304,621

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

APPENDIX B2-2
 FY2025 UNRECOVERED INDIRECT COST

DESCRIPTION	Department-Wide	Statewide	VR Division	ETS Division
Unrecovered indirect costs				
FY2025 Direct Personal Services	71,720,765	a		
Indirect Cost Rate - Approved Rate	7.11%	a		
Projected Recoveries	(5,099,346)			
FY2025 Direct Personal Services	71,720,765	a		
Billed Indirect Cost Rate at a Lower Rate	6.70%	a		
Actual Recoveries	(4,805,291)			
FY2025 Direct Personal Services		71,720,765	a	
Indirect Cost Rate - Approved Rate		2.45%	a	
Projected Recoveries		(1,757,159)		
FY2025 Direct Personal Services		71,720,765	a	
Billed Indirect Cost Rate at a Lower Rate		1.70%	a	
Actual Recoveries		(1,219,253)		
FY2025 Unbilled Indirect Costs paid by the General Fund Funding			81,351	
FY2025 Unbilled Indirect Costs paid by the General Fund Funding				49,514
Under Recoveries for FY2025	<u>294,055</u>	<u>537,906</u>	<u>81,351</u>	<u>49,514</u>
Total Carryforward Adjustment from Prior Years Under Recoveries due to Lower Billed Indirect Cost Rate	<u>\$ 294,055</u>	<u>\$ 537,906</u>	<u>\$ 81,351</u>	<u>\$ 49,514</u>

a - Data from Schedule VII B FY2025 Department and Statewide Carryforward Table

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2027 INDIRECT COST RATE PROPOSAL**

**APPENDIX B2-3
Prior Years Statewide Central Services Reconciliation**

DESCRIPTION	SWCAP Year	ICP FYE 06/30/2022	ICP FYE 06/30/2023	ICP FYE 06/30/2024	ICP FYE 06/30/2025	ICP FYE 06/30/2026	Total
Statewide Cost reported on FY2022 ICRP (Schedule VII-A) as per FY2018 SWCAP Amount should be reported as of FY2020 SWCAP Report	FY2018	156,556.00					
	FY2020	<u>195,952.00</u>					
Total of Unbilled SWCAP cost for Statewide Indirect Rate Calculation		<u>39,396.00</u>					\$ 39,396.00
Statewide Cost reported on FY2023 ICRP (Schedule VII-A as per FY2019 SWCAP Amount should be reported as of FY2021 SWCAP Report	FY2019		294,095.00				
	FY2021		<u>156,489.00</u>				
Total of Unbilled SWCAP cost for Statewide Indirect Rate Calculation			<u>(137,606.00)</u>				\$(137,606.00)
Statewide Cost reported on FY2024 ICRP (Schedule VII-A) as per FY2019 SWCAP Amount should be reported as of FY2022 SWCAP Report	FY2019			294,095.00			
	FY2022			<u>216,409.00</u>			
Total of Unbilled SWCAP cost for Statewide Indirect Rate Calculation				<u>(77,686.00)</u>			\$ (77,686.00)
Statewide Cost reported on FY2025 ICRP (Schedule VII-A) as per FY2019 SWCAP Amount should be reported as per FY2023 SWCAP Report	FY2019				294,095.00		
	FY2023				<u>160,459.00</u>		
Total of Unbilled SWCAP cost for Statewide Indirect Rate Calculation					<u>(133,636.00)</u>		\$(133,636.00)
Statewide Cost reported on FY2026 ICRP (Schedule VII-A) as per FY2019 SWCAP Amount should be reported as per FY2024 SWCAP Report	FY2019					294,095.00	
	FY2024					<u>264,343.00</u>	
Total of Unbilled SWCAP cost for Statewide Indirect Rate Calculation						<u>(29,752.00)</u>	\$ (29,752.00)
Total Carryforward Adjustment for Statewide (Schedule VII-B) from Prior Year Central Services Reconciliation							\$ (339,284)

See Appendix F for FY2018 thru FY2025 SWCAP Reports, Section 1 Exhibit A for Unbilled Costs



State of Alaska

Timesheet Report For BAUER, WILLIAM A (327845)
Pay Period Jun 23, 2025 - Jul 6, 2025

Employee ID:	327845	Home Department:	07	Transaction ID:	20250620000000333908	Phase:	Final
Employee Name:	BAUER, WILLIAM A	Home Unit:	ZA68	Version:	1	Status:	Submitted
Appointment ID:		Assignment From:	03/16/2025	Created By:	327845	Modified By:	358435
Supervisor ID:	285886	Assignment To:	12/31/9999	Created Date:	06/20/2025 12:12:02 PM	Modified Date:	07/09/2025 08:49:30 AM

Line	Event	Override	Mon 06/23	Tue 06/24	Wed 06/25	Thu 06/26	Fri 06/27	Sat 06/28	Sun 06/29	Mon 06/30	Tue 07/01	Wed 07/02	Thu 07/03	Fri 07/04	Sat 07/05	Sun 07/06	Total
1	100	18R1A	07:30	07:30	07:30	07:30	07:30			07:30	07:30	07:30	07:30				67:30
2	105													07:30			7:30
Total Hours			07:30	07:30	07:30	07:30	07:30	00:00	00:00	07:30	07:30	07:30	07:30	07:30	00:00	00:00	75:00

ACCOUNTING OVERRIDES

1	Fund :	Sub Fund :	Dept :	Unit :	Sub Unit :	Appr :	Loc :
	Sub Loc :	Activity :	Sub Actv :	Function :	Sub Func :	Task :	Sub Task :
	Program :	Phase :	PPC :	Dept Obj :	Dept Rev :	Mjr Prog :	LDPR : 18R1A

Timesheet Summary	
Event	Total Hours
100	67:30
105	7:30
Total:	75:00

Comments: Entered in ESS

APPENDIX C
FY2025 AND FY2027 LEASES

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2027 INDIRECT COST RATE PROPOSAL

STATE PAID LEASES FOR INDIRECT SERVICES
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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	\$ 48,490	\$ -	\$ 48,490	\$ 25,516	\$ 22,974
Management Services	87,152	-	87,152		87,152
Vocational Rehab Admin	-	-	-		-
Employment Training Services Admin	-	-	-		-
Total Anchorage Space	<u>135,642</u>	<u>-</u>	<u>135,642</u>	<u>25,516</u>	<u>110,126</u>
Juneau Leased Space					
Commissioner's Office	63,886	-	63,886	33,617	30,269
Management Services	213,680	-	213,680		213,680
Vocational Rehab Admin	-	-	-		-
Employment Training Services Admin	-	-	-		-
Total Juneau Space	<u>277,566</u>	<u>-</u>	<u>277,566</u>	<u>33,617</u>	<u>243,948</u>
Total Costs	<u>\$ 413,207</u>	<u>\$ -</u>	<u>\$ 413,207</u>	<u>\$ 59,133</u>	<u>\$ 354,074</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2027 INDIRECT COST RATE PROPOSAL

STATE PAID LEASES FOR INDIRECT SERVICES
BUDGETED DEPARTMENT EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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	\$ 48,886		\$ 48,886	18,004	\$ 30,881
Management Services	88,836		88,836		88,836
Vocational Rehab Admin	-		-		-
Employment Training Services Admin	-		-		-
Total Juneau Space	<u>137,722</u>	<u>-</u>	<u>137,722</u>	<u>18,004</u>	<u>119,718</u>
Juneau Leased Space					
Commissioner's Office	\$ 66,045		66,045	24,324	41,721
Management Services	220,839		220,839		220,839
Vocational Rehab Admin	-		-		-
Employment Training Services Admin	-		-		-
Total Juneau Space	<u>286,884</u>	<u>-</u>	<u>286,884</u>	<u>24,324</u>	<u>262,560</u>
Total Costs	<u>\$ 424,606</u>	<u>\$ -</u>	<u>\$ 424,606</u>	<u>\$ 42,328</u>	<u>\$ 382,278</u>

APPENDIX D
FY2025 LEGISLATIVE AUDIT UNBILLED COSTS

MEMORANDUM

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

To: Dan DeBartolo, Director
Division of Administrative Services
Department of Labor and Workforce
Development

Date: October 21, 2025
Telephone: 465-3830

From: Kris Curtis 
Legislative Auditor

Subject: Memorandum Billing for
FY 25 Single Audit
Services

The purpose of this memorandum is to inform you of the cost of Single Audit services provided by the Division of Legislative Audit to your department during FY 25. This will allow your 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 federal 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 23	\$ 3,132.00
Statewide Single Audit – FY 24	301,787.00
Statewide Single Audit – FY 25	74,490.00
Total Single Audit Costs	\$ 379,409.00

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) and Uniform Guidance are allowable. The amounts identified as memo billings are audit costs that the departments may seek reimbursement for as discussed above. A direct billing approach will require additional information to ensure a proper allocation of costs to all federal programs that benefit from these services. If applicable, please contact Christine Lumba (christine.lumba@akleg.gov or 269-4685) for the additional information.

APPENDIX E
FY2025 ADMINISTRATIVE SYSTEMS AND PAYROLL SERVICES
UNBILLED COST



Memorandum

To: Administrative Services Directors
SOA Finance Officers

From: Eric Demoulin 
Acting – Division Director

Date: October 24, 2024

Subject: **Fiscal Year 2025 Memo Billing for Statewide Administrative Systems (Revised)**

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 2025 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 2025 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 2025.

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 2025.

Memo Billing for FY25 - IRIS FIN/ PROC

Dept	IRIS	Posting Line Total	Total Allocable	Previously Billed for FY25	Memo Billing
01 -	Office of the Governor	65,744	\$35,229	\$35,229	\$-
02 -	Administration	752,057	\$402,984	\$402,984	\$-
03 -	Law	112,850	\$60,470	\$60,470	\$-
04 -	Revenue	863,272	\$462,578	\$462,578	\$-
05 -	Education & Early Development	219,612	\$117,678	\$117,678	\$-
06 -	Health & Social Services *	102,109	\$54,714	\$54,714	\$-
07 -	Labor & Workforce Development	290,445	\$155,632	\$155,632	\$-
08 -	Commerce & Econ Development	179,978	\$96,440	\$96,440	\$-
09 -	Military & Veterans Affairs	251,818	\$134,934	\$134,934	\$-
10 -	Natural Resources	581,804	\$311,755	\$311,755	\$-
11 -	Fish and Game	827,078	\$443,184	\$443,184	\$-
12 -	Public Safety	258,058	\$138,279	\$138,279	\$-
16 -	Health	1,096,924	\$587,778	\$587,778	\$-
18 -	Environmental Conservation	535,132	\$286,746	\$286,746	\$-
20 -	Corrections	313,646	\$168,064	\$168,064	\$-
25 -	Transportation & Public Facilities	4,618,070	\$2,474,556	\$2,474,556	\$-
26 -	Family & Community Svcs	988,562	\$529,713	\$529,713	\$-
31/33 -	Legislature	75,259	\$40,327	\$40,327	\$-
41 -	Alaska Court System	-	\$166,500	\$166,500	\$-
Totals		12,132,418	\$6,667,562	\$6,667,562	\$-

Memo Billing for FY25 - IRIS HRM

Dept	IRIS HRM	Position Count	Total Allocable	Previously Billed for FY25	Memo Billing
01 -	Office of the Governor	167	\$225	\$225	\$-
02 -	Administration	1,094	\$1,473	\$1,473	\$-
03 -	Law	561	\$755	\$755	\$-
04 -	Revenue	522	\$703	\$703	\$-
05 -	Education & Early Development	309	\$416	\$416	\$-
06 -	Health & Social Services *	-	\$-	\$-	\$-
07 -	Labor & Workforce Development	742	\$999	\$999	\$-
08 -	Commerce & Econ Development	564	\$759	\$759	\$-
09 -	Military & Veterans Affairs	272	\$366	\$366	\$-
10 -	Natural Resources	1,021	\$1,374	\$1,374	\$-
11 -	Fish and Game	1,422	\$1,914	\$1,914	\$-
12 -	Public Safety	1,023	\$1,377	\$1,377	\$-
16 -	Health	1,586	\$2,135	\$2,135	\$-
18 -	Environmental Conservation	534	\$719	\$719	\$-
20 -	Corrections	2,120	\$2,854	\$2,854	\$-
25 -	Transportation & Public Facilities	3,433	\$4,621	\$4,621	\$-
26 -	Family & Community Svcs	1,936	\$2,606	\$2,606	\$-
31/33 -	Legislature	579	\$779	\$779	\$-
41 -	Alaska Court System	792	\$1,066	\$1,066	\$-
Totals		18,677	\$25,141	\$25,141	\$-

Memo Billing for FY5 - ALDER

Dept	ALDER	ALDER User Count	Total Allocable	Previously Billed for FY25	Memo Billing
01 -	Office of the Governor	10	\$10,726	\$10,726	\$-
02 -	Administration	74	\$79,375	\$79,375	\$-
03 -	Law	5	\$5,363	\$5,363	\$-
04 -	Revenue	36	\$38,615	\$38,615	\$-
05 -	Education & Early Development	32	\$34,324	\$34,324	\$-
06 -	Health & Social Services *	0	\$-	\$-	\$-
07 -	Labor & Workforce Development	32	\$34,324	\$34,324	\$-
08 -	Commerce & Econ Development	31	\$33,252	\$33,252	\$-
09 -	Military & Veterans Affairs	40	\$42,905	\$42,905	\$-
10 -	Natural Resources	85	\$91,174	\$91,174	\$-
11 -	Fish and Game	90	\$96,537	\$96,537	\$-
12 -	Public Safety	46	\$49,341	\$49,341	\$-
16 -	Health	85	\$91,174	\$91,174	\$-
18 -	Environmental Conservation	36	\$38,615	\$38,615	\$-
20 -	Corrections	58	\$62,213	\$62,213	\$-
25 -	Transportation & Public Facilities	232	\$248,848	\$248,848	\$-
26 -	Family & Community Svcs	39	\$41,833	\$41,833	\$-
31/33 -	Legislature	41	\$43,978	\$43,978	\$-
41 -	Alaska Court System	12	\$12,872	\$12,872	\$-
Totals		984	\$1,055,469	\$1,055,469	\$-

Memo Billing for FY25 - DOF Payroll

Dept #	Dept.	Total PS & Non-PS Costs	Total Allocable	Previously Billed for FY25	Memo Billing
01 -	Office of the Governor	\$-	\$-	\$-	\$-
02 -	Administration	\$603,519	\$603,519	\$432,380	\$171,139
03 -	Law	\$282,051	\$282,051	\$202,071	\$79,981
04 -	Revenue	\$264,135	\$264,135	\$189,235	\$74,901
05 -	Education & Early Development	\$148,448	\$148,448	\$106,353	\$42,095
06 -	Health & Social Services *	\$-	\$-	\$-	
07 -	Labor & Workforce Development	\$374,704	\$374,704	\$268,449	\$106,254
08 -	Commerce & Econ Development	\$264,647	\$264,647	\$189,602	\$75,046
09 -	Military & Veterans Affairs	\$134,115	\$134,115	\$96,084	\$38,031
10 -	Natural Resources	\$518,545	\$518,545	\$371,502	\$147,043
11 -	Fish and Game	\$724,836	\$724,836	\$519,296	\$205,541
12 -	Public Safety	\$505,748	\$505,748	\$362,333	\$143,414
16 -	Health	\$778,073	\$778,073	\$557,436	\$220,637
18 -	Environmental Conservation	\$265,159	\$265,159	\$189,968	\$75,191
20 -	Corrections	\$1,078,041	\$1,078,041	\$772,342	\$305,699
25 -	Transportation & Public Facilities	\$1,410,257	\$1,410,257	\$1,010,353	\$399,905
26 -	Family & Community Svcs	\$985,389	\$985,389	\$705,963	\$279,425
31/33 -	Legislature	\$-	\$-	\$-	\$-
41 -	Alaska Court System	\$-	\$-	\$-	\$-
Totals		8,337,667	\$8,337,667	\$5,973,366	\$2,364,301

Total Memo Billing for FY 2025 IRIS FIN/PROC, IRIS HRM, ALDER, & DOF Payroll

Dept	Agency	Total Allocable	Previously Billed for FY25	Memo Billing
01 -	Office of the Governor	\$46,180	\$46,180	\$-
02 -	Administration	\$1,087,351	\$916,212	\$171,139
03 -	Law	\$348,639	\$268,658	\$79,981
04 -	Revenue	\$766,031	\$691,130	\$74,901
05 -	Education & Early Development	\$300,866	\$258,771	\$42,095
06 -	Health & Social Services *	\$54,714	\$54,714	\$-
07 -	Labor & Workforce Development	\$565,659	\$459,405	\$106,254
08 -	Commerce & Econ Development	\$395,098	\$320,052	\$75,046
09 -	Military & Veterans Affairs	\$312,321	\$274,290	\$38,031
10 -	Natural Resources	\$922,848	\$775,805	\$147,043
11 -	Fish and Game	\$1,266,471	\$1,060,930	\$205,541
12 -	Public Safety	\$694,744	\$551,330	\$143,414
16 -	Health	\$1,459,160	\$1,238,523	\$220,637
18 -	Environmental Conservation	\$591,240	\$516,049	\$75,191
20 -	Corrections	\$1,311,172	\$1,005,473	\$305,699
25 -	Transportation & Public Facilities	\$4,138,283	\$3,738,378	\$399,905
26 -	Family & Community Svcs	\$1,559,541	\$1,280,116	\$279,425
31/33 -	Legislature	\$85,084	\$85,084	\$-
41 -	Alaska Court System	\$180,438	\$180,438	\$-
Totals		\$16,085,839	\$13,721,538	\$2,364,301

* - The Department of Health & Social Services was split into two Departments in FY22. During the transition some of the costs were not properly allocated between the departments. Department of Health and Department of Family & Community Services may need to do their own internal cost transfers until transactions are properly allocated.

APPENDIX F

***FY2025 STATEWIDE COST ALLOCATION PLAN AGREEMENT
(SWCAP) - SECTION I EXHIBIT A FOR UNBILLED COSTS***

***(Also Included FY2018-FY2024 Swcap As Support To Appendix B2-3 Prior
Years Central Services Costs Reconciliation)***

STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
Fiscal Year 2018 Statewide Cost Plan
Fiscal Year Ended June 30, 2018



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, 2016

Preparing Fixed Costs for Use in SFY 2018

TABLE OF CONTENTS

Section

- I. Introduction
- II. Certification by an Agency Official
- III. Organization Chart
- IV. Cost Allocation Agreement
- V. FISCAL YEAR 2018 Fixed Costs

The enclosed report is a Summary of the Statewide Cost Allocation Plan for the Fiscal Year 2018. 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 2018 is based on actual data incurred during the fiscal year ended June 30, 2016 (FY 2016). 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, 2016, should be fixed and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2018 (FY 2018).

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.
- Fiscal Year 2018 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 2018 Statewide Cost Allocation Plan proposal dated July 31, 2017 to establish cost allocations or billings for the fiscal year beginning July 1, 2017 and ending June 30, 2018 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

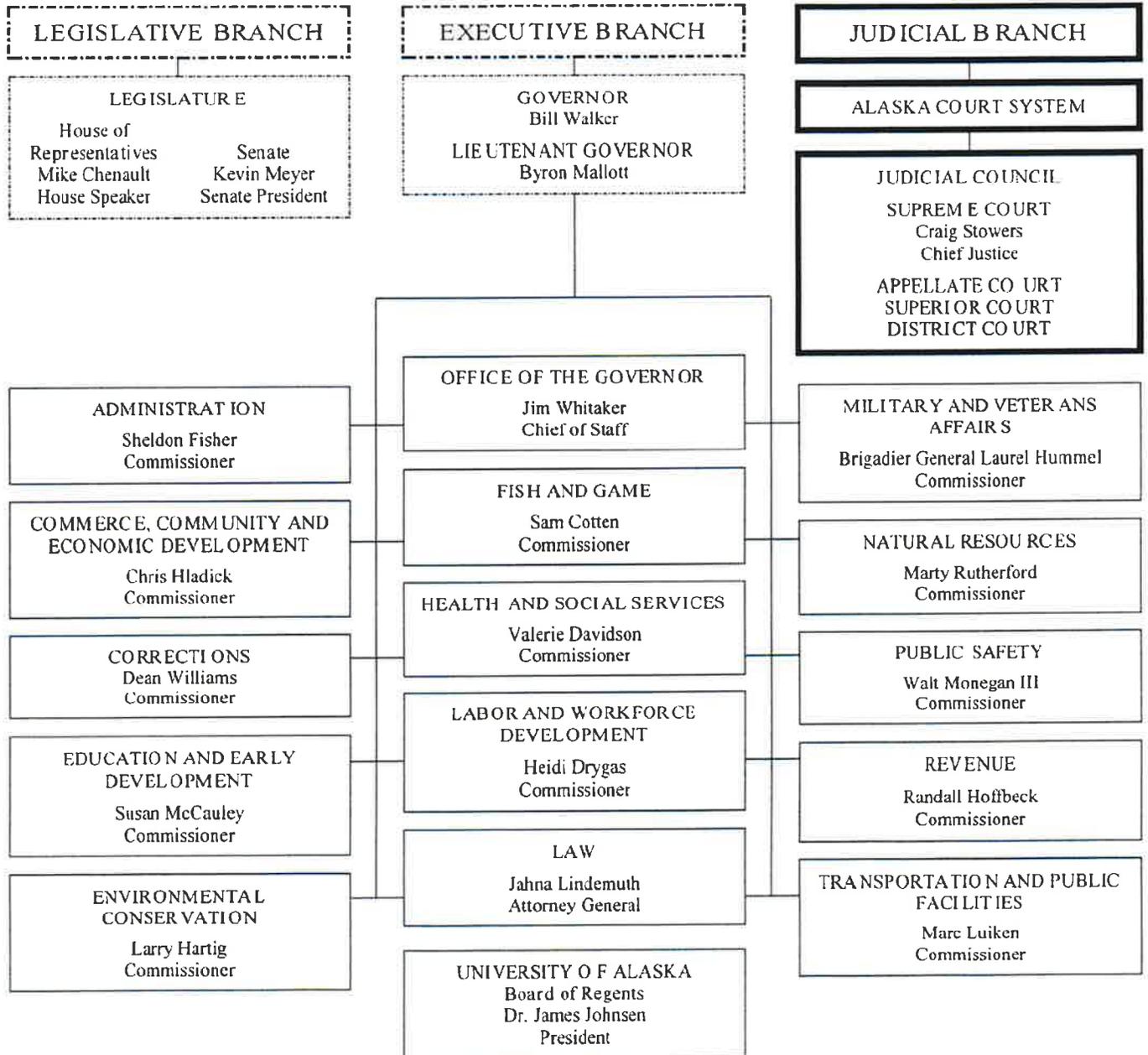
Date of Execution: _____

August 1, 2017

SECTION III
ORGANIZATION CHART

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2016



- 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), General Services (purchasing, surplus property, mail, managing public buildings, and leases), Risk Management, Enterprise Technology Services (telecommunications and computer services), and Retirement and Benefits (public employers, public employees, and retirees).

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 economic development, strengthens communities, and provides consumer protections. To accomplish these, the department implements programs for sustainable business growth and reduced energy costs, regulates and enforces to provide a stable business climate, and provides technical and financial assistance and volunteerism outreach opportunities for communities.

The department consists of core agencies including: 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, Alcohol and Marijuana Control Office, and the Serve Alaska Commission.

CORRECTIONS

The Department of Corrections is responsible for public safety through the incarceration and supervision of offenders. The department operates 12 correctional facilities and jails that provide secure confinement and appropriate rehabilitation programs for felons and misdemeanants; community residential centers; 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; collecting money owed to the state by businesses and individuals for child support, fines, and other unpaid obligations; and defending the state against claims for personal injury and other damages.

MILITARY AND VETERANS AFFAIRS

The mission of the Department of Military and Veterans' Affairs is to provide forces to accomplish military missions in the state and around the world; provide 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 and has command over the approximately 4,000 Army and Air guardsmen of the Alaska National Guard, as well as overseeing these entities which serve the mission of the department as follows:

Alaska Air Guard - recruit, train, equip, and maintain America's finest airmen to support State of Alaska emergency operations and daily homeland security and defense missions, provide rescue forces on continual alert, protect life and property for the citizens of Alaska, and support worldwide contingency operations.

Alaska Army Guard - organize, staff, equip, and train quality units to conduct tactical and stability support operations for State of Alaska emergency missions and U.S. Army requirements.

Facilities Maintenance/Management - provide, maintain, and operate safe, secure, high quality facilities, training areas, and ranges for the Alaska Army National Guard on a cost effective basis which meet or exceed unit mission requirements, environmental compliance standards, and energy efficiencies.

Alaska State Defense Force - volunteer organization whose primary role is to augment and support the Alaska National Guard.

Alaska Naval Militia - maintain relationship with the United States Navy Reserve to secure Naval Militia response capability in Alaska.

Homeland Security and Emergency Management - protect lives and property from terrorism and all other hazards and provide rapid recovery from all disaster events.

Alaska Military Youth Academy - help reclaim the lives of at-risk youth and produce program graduates with the values, skills, education, and self-discipline to succeed as adults.

Veterans' Services - develop and sustain a comprehensive statewide veterans' advocacy program and administer state veterans' programs.

Alaska Aerospace Corporation - promote aerospace related economic growth and development and strengthen Alaska's technological infrastructure.

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 protec-

tion 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 29 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 North Slope Gas Commercialization Office; the Office of Project Management and Permitting; the Mental Health Trust Land Office; the Citizens Advisory Commission on Federal Areas, the Natural Resources Conservation and Development Board, 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 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 700 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 inspection, food safety 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 administers and enforces tax and charitable gaming laws; collects, invests, and manages state funds and public employee pension trust funds; administers the Permanent Fund Dividend, Shared Taxes and Child Support Services programs; administers licensing programs mandated by statute; issues state general obligation, revenue and lease debt, and authorizes certain agency debt. Other state entities associated with the department for administrative purposes are: Alaska Permanent Fund Corporation, Alaska Housing Finance Corporation, Alaska Housing Capital Corporation, Alaska Municipal Bond Bank Authority, Alaska Mental Health Trust Authority, Alaska Retirement

Management Board, Northern Tobacco Securitization Corporation, and the State Bond Committee.

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 249 state-owned airports and seaplane bases, 5,589 miles of state roads, 793 buildings ranging from maintenance shops to state office complexes, and 21 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 11 ships. The department also owns and operates the State Equipment Fleet, which provides full maintenance support and replacement activities of approximately 8,000 light- and heavy-duty vehicles and attachments for state departments, agencies, and offices.

SECTION IV
COST ALLOCATION AGREEMENT



90 7th Street, Suite 4-600
San Francisco, CA 94103-6705
PHONE: (415) 437-7820
FAX: (415) 437-7823
EMAIL: CAS-SF@psc.hhs.gov

May 8, 2020

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 06/30/18 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 \$7,083,103 for the fiscal year ending June 30, 2016. 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
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 06/30/17.

Sincerely,

A handwritten signature in black ink, appearing to read 'Arif Karim', with a long horizontal line extending to the right.

Arif Karim, Director
Cost Allocation Services

Enclosure

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: May 8, 2020
FILING REF.: The preceding agreement was dated:
02/27/18 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, 2018 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: May 8, 2020

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)

(SIGNATURE)

Horns Zigmund

(NAME)

Director, Division of Finance

(TITLE)

May 18, 2020

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

May 8, 2020

(DATE)

HHS Representative Cora D. Coleman

Telephone (415) 437-7820

SECTION V
FISCAL YEAR 2018 FIXED COSTS

ALASKA STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FOR FISCAL YEAR 2018

Grantee Departments	DOA-Labor Relations	DOA-Finance	DOA-Finances (cr)	DOA-Payroll	DOA-Payroll (cr)	DOA-Accounting	DOA-Credit Card Rebate	DOA-Purchasing	DOA-Purchasing (cr)	DOA-Property Mgmt
		\$3,128		(\$1,588)	(\$11,271)	\$6,905	(\$1,927)	\$27,479	(\$21,842)	(\$12,277)
Governor (1)	\$8,763				(416)	971	(256)	789	(593)	11,021
DOA-Commissioner	453	130		(5)	(719)	2,485	(4,817)	16,562	(1,472)	(4,051)
DOA-Admin Services	726	330		(801)	(1,193)	4,237	(4,817)	16,562	(1,472)	(233)
DOA-Parsonal	9,440	2,856		(719)	(10,282)	458	(273)	912	(689)	(139)
DOA-Central Mail	527	154		(5)	(586)	5,799	(4,500)	7,027	(5,307)	(186)
DOA-Lessing	831	240		(16)	(874)	7,809	(2,112)	8,681	(6,673)	(139)
DOA-Telecommunication	4,082	1,188		(383)	(4,287)	2,548	(2,527)	6,421	(4,877)	
DOA-Computer Svcs	4,956	1,498		(12)	(395)	6,421	(198)	640	(487)	
DOA-Risk Mgmt	376	110		(165)	(972)	3	(420)	1,533	(1,208)	(46)
DOA-Pub Office Comm	844	272		244	(9,229)	176,230	(4,650)	15,202	(11,419)	1,069
DOA-Retirement	8,929	2,562		(6)	(1,269)	103	(626)	2,074	(1,568)	
DOA-Admin Hearings	1,210	352		(163)	(14,079)	2,658	(6,896)	23,003	(17,414)	(931)
DOA-Public Defender	13,338	3,908		37	(10,023)	63,777	(4,969)	16,454	(12,404)	
DOA-Public Advocacy	9,584	2,784		308	(2,560)	2,034	(1,379)	4,323	(3,167)	(326)
DOA-Oil Gas Cons	2,600	710		(961)	(11,890)	18,084	(5,742)	19,327	(14,702)	2,867
DOA-Motor Vehicle	1,158	3,298		(467)	(2,441)	11,920	(1,380)	4,193	(3,019)	(466)
DOA-PBF	2,568	676		(49)	(713)	(22)	(337)	1,145	(879)	
DOA-Info Tech Support	658	198		(1)	(238)	3,649	(118)	392	(297)	
DOA-Violent Crime	226	66				1,282	(20)	180	(191)	
DOA-Federal Surplus	68	24,702	(399,632)	(161)	(157)	(127)				
DOA-E-Travel		713,977								
DOA-ALDER										
DOA-TIAS-ASSET										
DOA-IRIS		936,471								
Law (3)	39,423	11,564		(7,973)	(41,638)	35,569	2,479	(6,578)	(13,236)	8,614
Revenue (4)	40,909	11,830		(4,536)	(42,612)	(16,784)	(2,642)	20,919	(21,450)	5,023
Educator (5)	1,5131	7,002		(2,483)	(23,235)	127,791	(6,808)	23,232	(28,949)	19
Health (DHSS) (6)	263,157	80,484		(987)	(287,785)	595,480	(78,236)	219,411	(206,457)	31,819
Labor (7)	49,367	16,774		(13,002)	(60,434)	124,713	(22,763)	41,339	(40,124)	15,119
Commerce (8)	32,934	11,004		(747)	(39,748)	60,398	(21,168)	50,809	(41,035)	9,621
Military (9)	15,602	5,772		(7,030)	(20,797)	105,684	(2,091)	13,546	(3,576)	8,377
Natural Resources (10)	56,369	24,000		(6,357)	(86,456)	133,886	(67,778)	110,447	(100,533)	23,687
Fish & Game (11)	78,920	27,702		(10,365)	(99,801)	213,876	(42,994)	136,413	(156,895)	84,649
Public Safety (12)	61,477	19,942		(2,624)	(71,064)	54,695	(42,361)	(6,974)	(52,104)	58,743
HECW (16)										
Environmental (18)	36,417	11,572		(6,867)	(41,686)	199,045	(9,943)	13,775	(23,611)	14,917
Corrections (20)	142,247	44,938		18,731	(161,875)	89,776	(52,249)	164,158	(121,940)	40,262
DOT Central Facilities	4,132	610		4,410	(2,207)	220	(2,776)	3,104	(2,553)	
DOT North Facilities	7,522	1,112		8,022	(4,011)	29,318	(5,032)	9,280	(4,639)	
DOT SC Facilities	1,100	162		1,174	(588)	24	(740)	1,354	(678)	
Transportation (25)	23,601	74,572		(17,034)	(268,624)	174,936	(99,972)	411,980	(310,803)	101,874
Ombudsman (30)								(163)		(186)
Legislature (31)	10,706			(4,077)	(38,339)	40,419	(612)	85,863	(53,640)	74,24
Leg Audit (33)	874			409	(856)	(1,906)	(1,906)	(1,200)		(652)
Court System (41)	17,938			(3,110)	(64,616)	71,326	(2,373)	42,567	(35,411)	
Univ of Alaska (45)										
Other										
Total	\$1,161,665	\$2,078,196	(\$399,632)	(\$57,825)	(\$1,451,978)	\$3,922,566	(\$500,899)	\$1,455,027	(\$1,362,867)	\$404,601

ALASKA STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FOR FISCAL YEAR 2018

Grantee Departments	Mgmt and Budget	DOE-State Library	DOT-Central Facilities	DOT-Central Facilities (cr)	DOT-Northern Facilities (\$34,344)	DOT-Northern Facilities (cr)	DOT-Southeast Facilities	DOT-Southeast Facilities (cr)	Total Fixed
Govemore (1)	\$59,560	(\$30)							\$22,256
DOA-Commissioner	641	126							12,821
DOA-Admin Services	1,151	106							365
DOA-Personnel	13,453	3,480							14,533
DOA-Central Mail	748	217							1,357
DOA-Leasing	1,168	341							7,234
DOA-Telecommunication	5,765	1,264	60,201	(66,702)					9,212
DOA-Computer Svcs	7,056	1,843							11,460
DOA-Risk Mgmt	536	115							7,108
DOA-Pub/Office Comm	1,218	265							1,324
DOA-Retirement	12,573	3,253							195,036
DOA-Admin Hearings	1,703	454							2,429
DOA-Public Defender	18,863	5,080							27,373
DOA-Public Advocacy	13,325	3,691							82,456
DOA-Oil Gas Corps	3,620	1,103							7,266
DOA-Motor Vehicle	15,816	4,252			7,033	(11,348)			37,762
DOA-PBF	3,547	1,105							17,180
DOA-Info Tech Support	940	211							1,152
DOA-Violent Crime	319	84							4,082
DOA-Federal Surplus									670
DOA-E-Travel	(12)	(62)							24,353
DOA-TAS-ASSET									314,325
DOA-IRS									936,471
Law (3)	41,839	15,892			(30,832)		21,422	(17,292)	99,913
Revenue (4)	37,540	9,610							37,807
Education (5)	232,336	370,203							712,239
Health (DHSS) (6)	334,648	149,144	(81,060)		(22,725)	(37,220)	14,026	(10,522)	861,177
Labor (7)	66,059	32,511	(33,889)		16,423	(22,416)	(811)	(12,310)	156,556
Commerce (8)	68,603	8,262			7,310	(12,417)			133,976
Military (9)	129,337	(283)							218,541
Natural Resources (10)	174,422	190,751	(2,003)	(19,578)	2,323	(4,702)	17,929	(13,449)	392,956
Fish & Game (11)	149,525	91,289	(170,038)	(20,393)	(44,107)	(34,537)	(1,306)	(19,811)	182,387
Public Safety (12)	22,753	3,587	135,528	(193,959)	28,557	(50,548)	12,397	(9,299)	(3,202)
HECWFP (16)									(5,104)
Environmental (18)	106,696	20,008	(6,772)		11,435	(16,446)			308,540
Corrections (20)	66,415	5,999	(10,380)	(12,879)			28,883	(19,624)	222,462
DOT Central Facilities	2,698	1,254	(5,306)						5,586
DOT North Facilities	4,912	2,358		(7,504)					40,918
DOT SC Facilities	716	366					(135)		2,755
Transportation (25)	14,428	78,323	(26,213)		(31,763)	(1,146)	1,445	(4,023)	1,902,601
Onbudget (30)									(349)
Legislature (31)	(35,880)	39,600	(88,039)		(18,694)	(4,108)			(60,197)
Leg Audit (33)	(261)								(6,839)
Court System (41)	(17,783)	15,735	304,592	(528,343)	96,875	(168,384)	378,317	(329,170)	(221,640)
Univ of Alaska (45)	51,970								51,866
Other	(41,731)	(101)	(21,857)	(5,096)	16,452	(24,589)			(76,864)
Total	\$1,571,467	\$1,022,378	(\$45,858)	(\$83,407)	(\$16,060)	(\$3,878)	\$472,167	(\$435,500)	\$6,595,478

STATE OF ALASKA

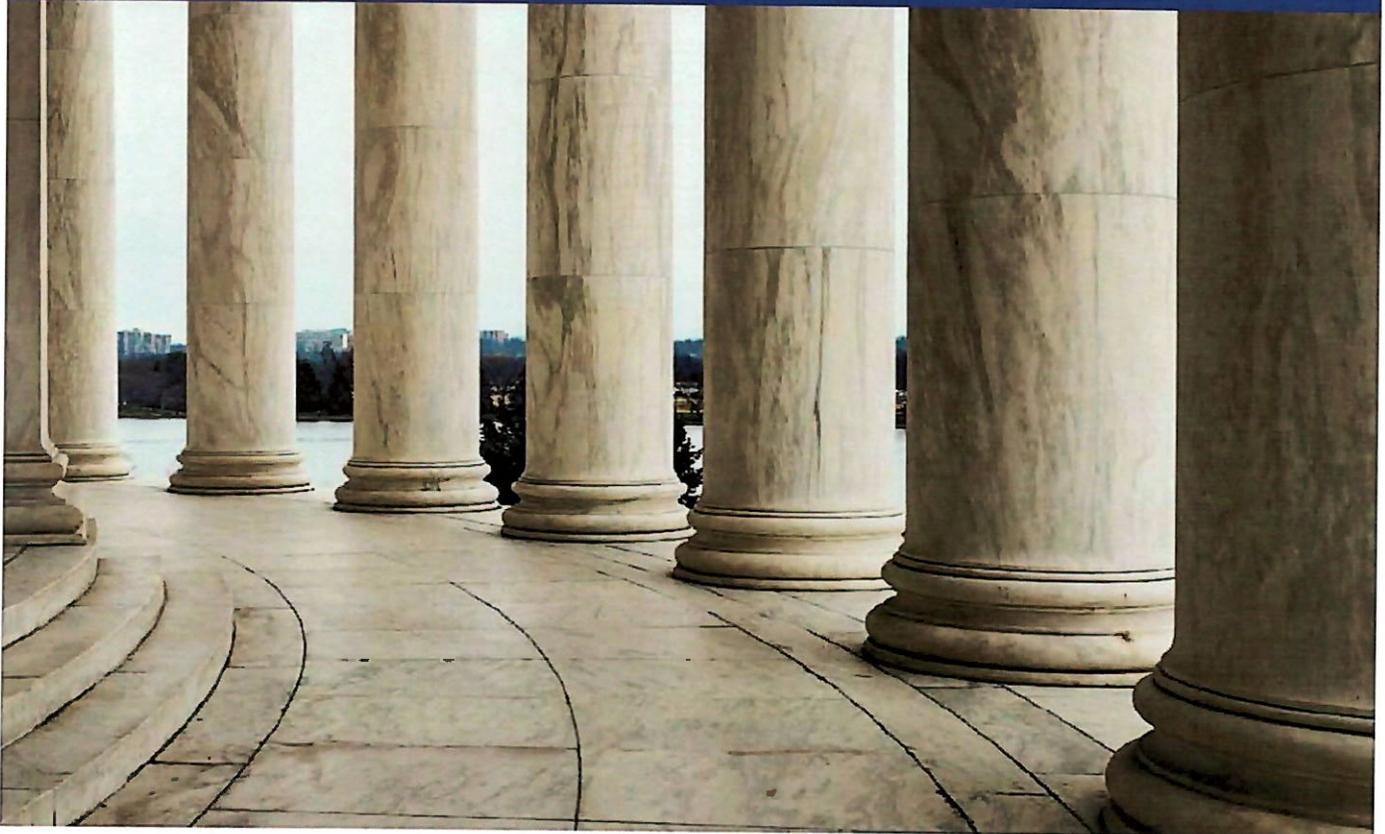
A Cost Allocation Plan for the State of Alaska
FY 2019 Statewide Cost Plan
Fiscal Year Ended June 30, 2019



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Mike Dunleavy
Governor

MAXIMUS



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

Helping Government Serve the People®

STATE OF ALASKA FY 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.

STATE-WIDE COST ALLOCATION PLAN

STATE OF ALASKA FY 2019

SECTION I

INTRODUCTION

STATE-WIDE COST ALLOCATION PLAN

STATE OF ALASKA FY 2019

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.

STATE OF ALASKA FY 2019

SECTION II

CERTIFICATE OF COST ALLOCATION PLAN

STATE-WIDE COST ALLOCATION PLAN

STATE OF ALASKA FY 2019-17

**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

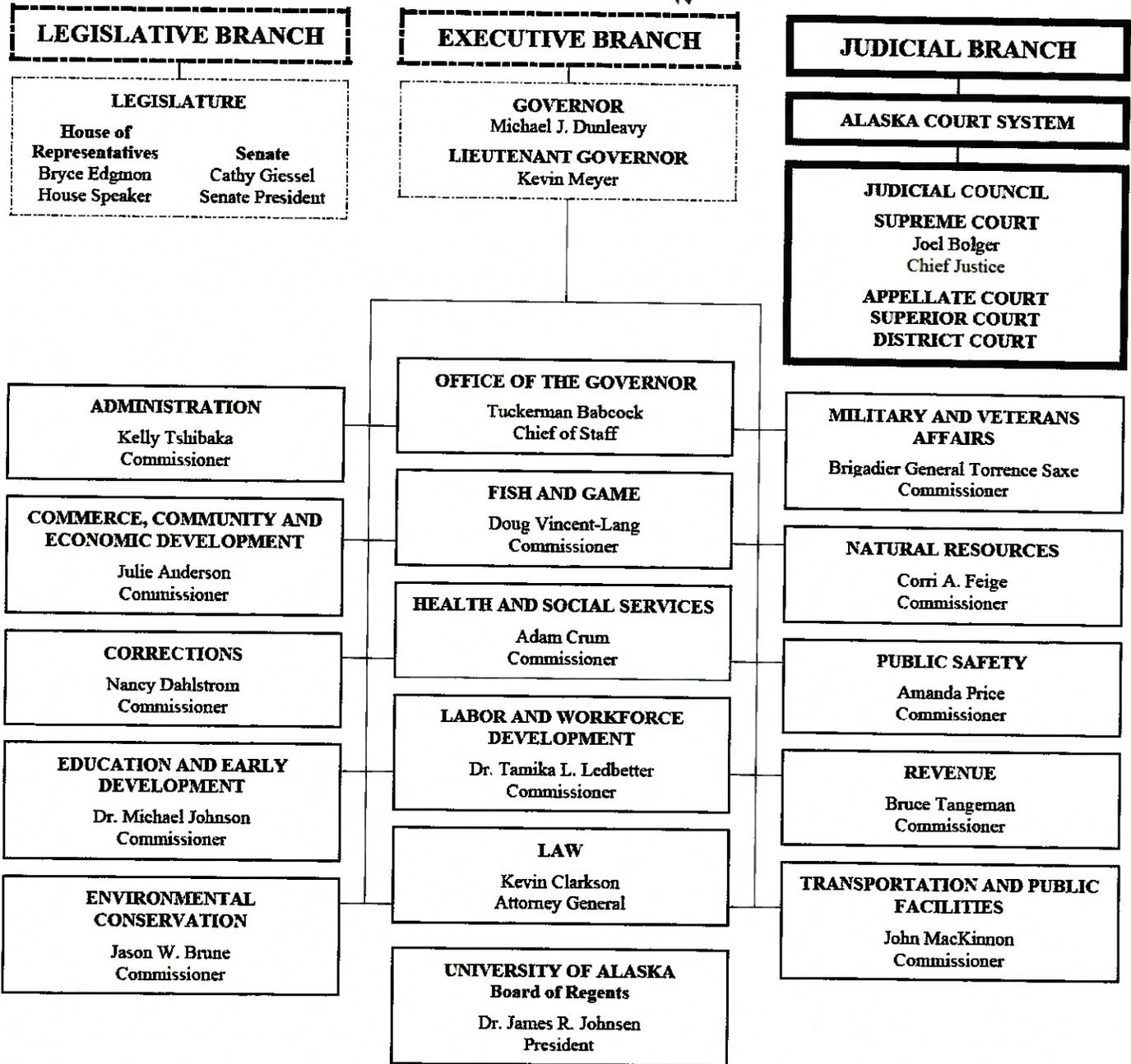
STATE OF ALASKA FY 2019

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 seaplane 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.

STATE OF ALASKA FY 2019

SECTION IV

COST ALLOCATION AGREEMENT

STATE-WIDE COST ALLOCATION PLAN



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.

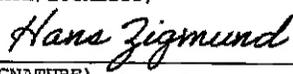
B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the 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)

 (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)

STATE OF ALASKA FY 2019

SECTION V

FY 2019 FIXED COSTS

STATE-WIDE COST ALLOCATION PLAN

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

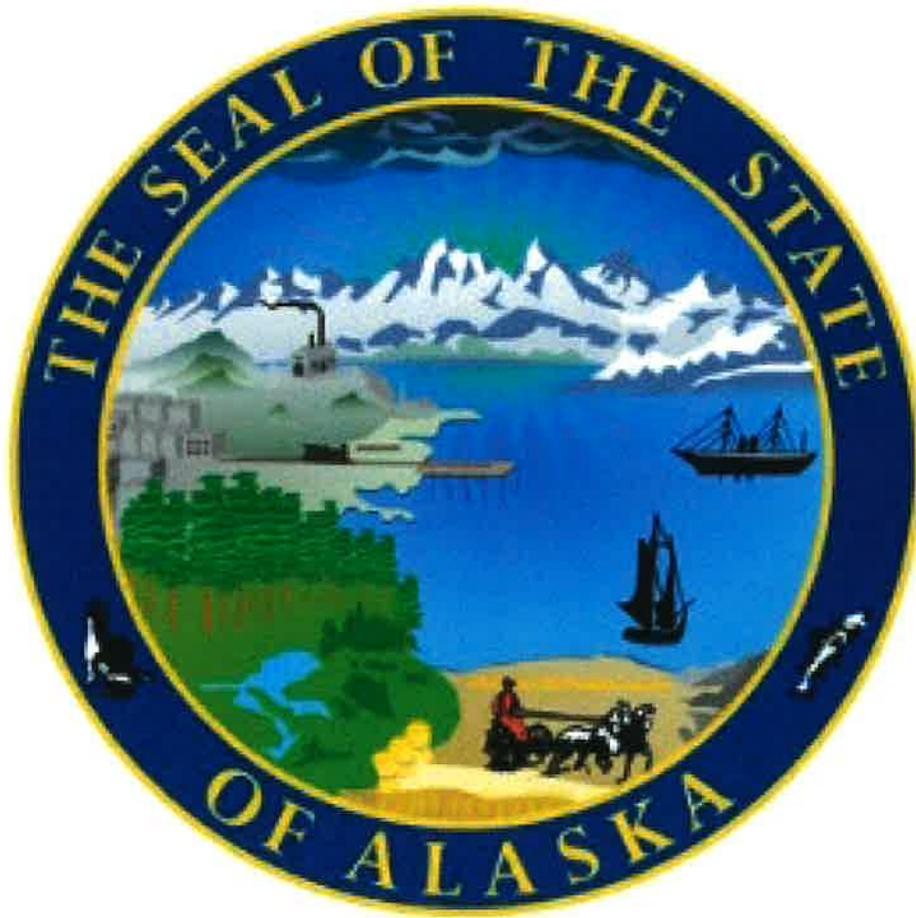
Description	DOA-Labor Relations	DOA-Finance	DOA-Accounting	DOA-Credit Card Rebate	DOA-Property Mgmt	DOA-Property Mgmt (cr)	Mgmt and Budget	DOE-State Library	Total Fixed
Governor (1)	\$10,441	\$3,366	\$4,015	(\$21,828)	\$2,331	(\$3,390)	\$37,543	(\$1,887)	\$30,591
DOA-Commissioner	674	133	536	(350)	10,256	(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	(21,935)	13,209	(28,075)	201,431	77,723	793,405
Health (DHSS) (6)	287,441	64,452	76,444	(32,038)	8,641	(11,733)	119,938	61,595	294,095
Labor (7)	57,609	13,639	30,873	(38,164)	4,347	(7,695)	146,083	4,854	182,353
Commerce (8)	33,402	8,653	111,697	(24,058)	4,310	(6,781)	115,929	11,339	236,416
Military (9)	19,283	4,697	86,624	(98,533)	13,104	(20,304)	56,419	106,486	221,182
Natural Resources (10)	58,750	18,636	129,873	(150,802)	43,485	(68,112)	56,837	32,919	147,429
Fish & Game (11)	81,604	21,625	18,179	(131,914)	31,873	(47,503)	29,394	131	(19,280)
Public Safety (12)	64,369	16,191							
HECWF (16)									
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

STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
Fiscal Year 2020 Statewide Cost Plan
Fiscal Year Ended June 30, 2020



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, 2018

Preparing Fixed Costs for Use in SFY 2020

TABLE OF CONTENTS

Section

- I. Introduction
- II. Certification by an Agency Official
- III. Organization Chart
- IV. Cost Allocation Agreement
- V. FISCAL YEAR 2020 Fixed Costs

THE ENCLOSED REPORT IS A SUMMARY OF THE STATEWIDE COST ALLOCATION PLAN FOR THE FISCAL YEAR 2020. 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 2020 is based on actual data incurred during the fiscal year ended June 30, 2018 (FY 2018). The Plan was prepared by MAXIMUS Consulting Services, Inc. at the request of the Department of Administration, State of Alaska.

The U.S. Office of Management and Budget issued the OMB Uniform Guidance 2 CFR Part 200 (formerly Circular A-87), which defines allowable expenditures for Federal grants. The Uniform Guidance establishes procedures for recovering both direct and indirect costs of programs. The Uniform Guidance 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, 2018, should be fixed, and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2020 (FY 2020).

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 2 CFR Part 200.
- Organization Chart** - a current State of Alaska organization chart.
- Cost Allocation Agreement** – agreement signed by federal cognizant agency (DHHS) and the State of Alaska.
- Fiscal Year 2020 Fixed Costs** - schedule which summarizes fixed costs for each State agency.

SECTION II

CERTIFICATE OF COST ALLOCATION PLAN

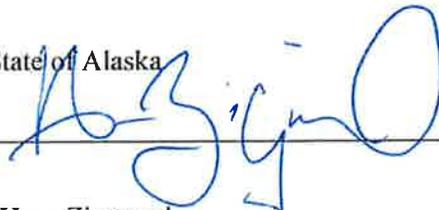
**STATE OF ALASKA
STATEWIDE COST ALLOCATION PLAN
CERTIFICATE OF COST ALLOCATION PLAN**

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 2020 Statewide Cost Allocation Plan proposal dated December 11, 2019 to establish cost allocations or billings for the fiscal year beginning July 1, 2019 and ending June 30, 2020 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.

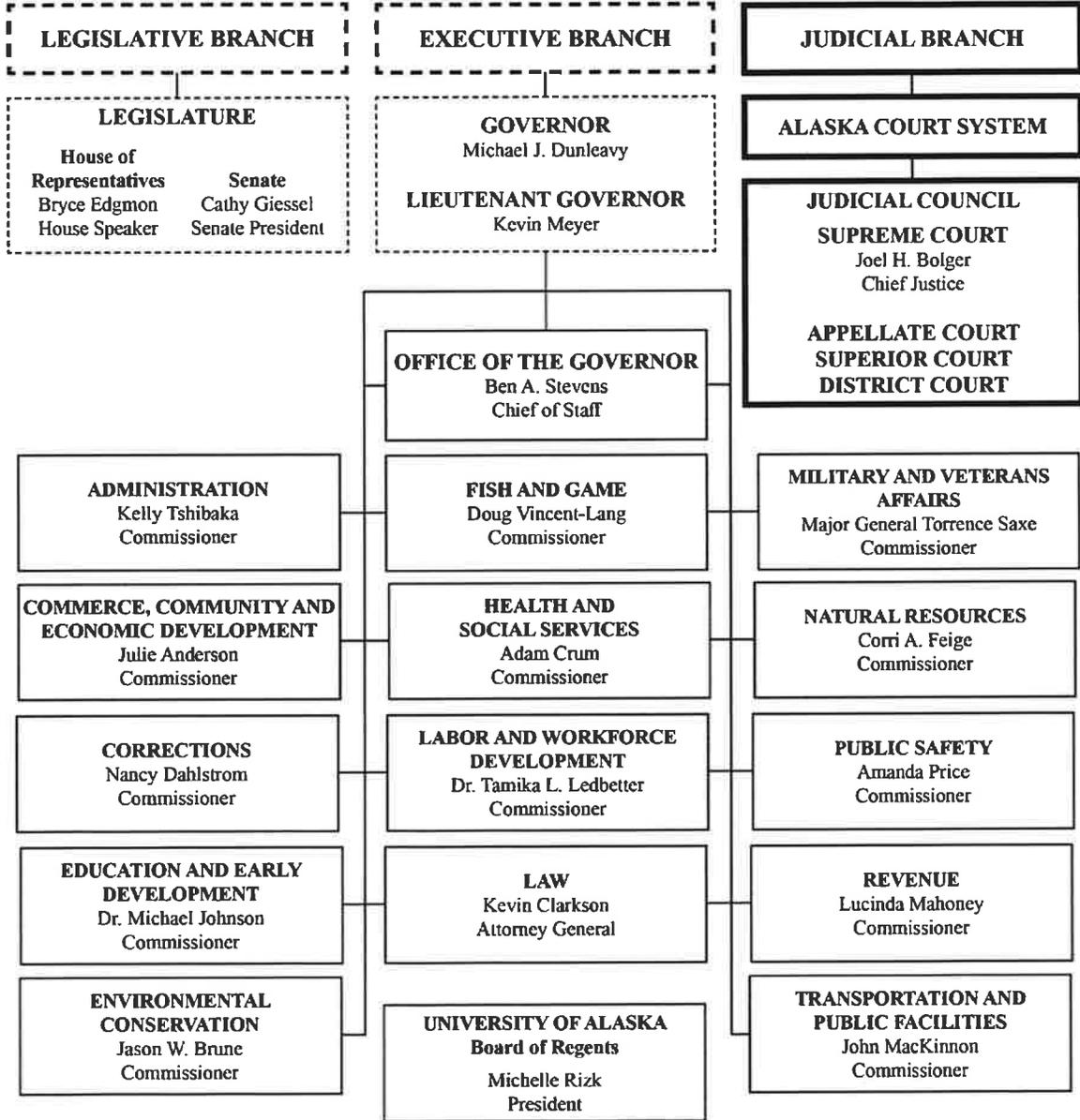
Governmental Unit: State of Alaska
Signature: 
Name of Official: Hans Zigmund
Title: Director - Division of Finance
Date of Execution: 2/14/2020

STATE-WIDE COST ALLOCATION PLAN

SECTION III
ORGANIZATION CHART

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2020



- - - 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, 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 Public Broadcasting Commission; and the Office of Administrative Hearings.

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: Alaska Broadband Office, 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 Investments. 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; Alcohol and Marijuana Control Office; and the Alaska Oil and Gas Conservation Commission.

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 13 correctional facilities and jails that provide secure confinement, medical and mental health services, and appropriate rehabilitation programs for incarcerated felons and misdemeanants; community residential centers; electronic monitoring; 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 regional 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 operates Mt. Edgecumbe High School, the state's boarding school program. The department also administers the state libraries, archives, and museum services, and provides administrative support to the Alaska State Council on the Arts and the Professional Teaching Practices Commission. 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.

FAMILY AND COMMUNITY SERVICES

The Department of Family and Community Services' mission is to provide support, safety, and personal well-being for vulnerable Alaskans. The department and its five divisions focus on three priority areas: safe and responsible individuals, families, and communities; compassionate health care for Alaskans; and safe, caring homes for our Alaskan elders.

Within these priority areas, the department's core services to Alaskans are to protect and promote health; provide quality of life in a safe living environment; strengthen families; protect vulnerable populations; and promote personal responsibility and accountable decisions.

The department's primary services include: acute, inpatient mental health services for anyone in Alaska requiring hospitalization for a psychiatric crisis through the operation of the Alaska Psychiatric Institute; safe living environments for seniors

through the operation of the Alaska Veterans and Pioneers Homes; 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 within Departmental Support Services; and supporting individuals with complex acute medical, developmental, and behavioral health needs in finding appropriate levels of care in the Complex Care Unit.

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

The Department of Health's mission is to promote the health, well-being, and self-sufficiency of Alaskans. The department has oversight of health care services, payment, and eligibility determinations; payments of public assistance program benefits; and public health. The Divisions of Behavioral Health, Health Care Services, and Senior and Disabilities Services provide regulatory oversight, claims processing, facility licensing, and enforcement of Medicaid and state regulations. The department will also actively engage with stakeholders to find opportunities for innovation within Medicaid and to improve health outcomes for all Alaskans. 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).

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 preparedness, response and recovery; 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, 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 wildland 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 1,623 oil and gas leases encompassing over 3.2 million acres; 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 39,067 mining claims; leases encompassing approximately 1,287,307 acres (all lease types); agricultural programs that promote, develop, inspect, and provide technical assistance and lending services to over 990 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 and provides harmonized good agriculture audits and retail surveillance.

PUBLIC SAFETY

The Department of Public Safety is responsible for the enforcement of state laws including criminal, fish and wildlife, fire and life safety, search and rescue, illicit drugs, and highway safety laws. The department also maintains statewide functions through its Alaska Scientific Crime Detection Laboratory; domestic violence, sexual assault, and victim services programs; Alaska Public Safety Information Network; a statewide police training academy; and by ensuring reliability of public safety emergency communication services and telecommunications infrastructure.

The department consists of core agencies including: Fire and Life Safety, Alaska State Troopers, Alaska Wildlife Troopers, Village Public Safety Officer Program, Alaska Police Standards Council, Council on Domestic Violence and Sexual Assault, Statewide Services, Administrative Services, and the Violent Crimes Compensation Board.

REVENUE

The Department of Revenue’s responsibilities include: administration and enforcement of Alaska’s tax laws; management of the treasury; 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 seaplane 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



June 14, 2024

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 06/30/20 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 \$6,961,244 for the fiscal year ending June 30, 2018. 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 06/30/19.

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: 06/14/2024
FILING REF.: The preced-
ing agreement was dated:
08/30/2021 616357

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, 2020 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. Finance - ALDER Data Warehouse |
| 5. Print Services | 14. ADA Coordination |
| 6. Finance - IRIS HRM/Payroll System | 15. Shared Services (effective 7/1/2017) |
| 7. Finance - IRIS FIN/Procurement | 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: June 14, 2024

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

DocuSigned by: Stephanie Allison

Stephanie Allison

Director, Division of Finance

6/17/2024

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES

Arif M. Karim -S

Digitally signed by Arif M. Karim -S
Date: 2024.06.14 13:01:19 -05'00'

Arif Karim

Director, Cost Allocation Services

June 14, 2024

(DATE)

HHS Representative Cora D. Coleman
Telephone (415) 437-7820

SECTION V
FISCAL YEAR 2020 FIXED COSTS

STATE OF ALASKA
FY 2020 STATE-WIDE COST ALLOCATION PLAN

EXHIBIT A

Summary of Fixed Cost

Grantee Departments	DOA-Labor Relations	DOA-Finance	DOA-Accounting	DOA-Credit Card Rebate	DOA-Property Mgmt	Mgmt and Budget	Mgmt and Budget (cr)	DOE-State Library	Total Fixed
Governor (1)	11,085	15,666	6,974	(37,088)	(4,096)	97,114	(83,467)	9,486	15,674
DOA-Commissioner	543	497	139	(273)	(5,557)	859	(723)	227	(4,288)
DOA-Admin Services	1,187	1,143	1,893	(588)		1,909	(1,689)	411	4,268
DOA-Personnel	10,110	9,801	3,895	(4,995)		16,265	(14,482)	3,695	24,290
DOA-Property Mgmt		468							468
DOA-Central Mail	635	579	438	(318)		1,003	(844)	222	1,714
DOA-Leasing	826	815	233	(406)		1,339	(1,208)	317	1,917
DOA-Telocommunication	(191)	1,654	2,682	376		499	(2,896)	(565)	1,557
DOA-Computer Svcs	17,745	12,024	2,576	(9,563)		26,285	(16,475)	7,854	40,448
DOA-Chief Info Officer	1,354	751	5,626	(755)		1,931	(965)	624	8,565
DOA-Bus Transf Office	846	468	0	(472)		1,205	(602)	416	1,860
DOA-Risk Mgmt	453	408	420	(227)		714	(602)	194	1,359
DOA-Pub Office Comm	389	615	333	(156)		731	(965)	72	1,018
DOA-Retirement	10,773	9,738	1,132,139	(5,431)	(2,118)	17,024	(14,212)	4,079	1,151,993
DOA-Admin Hearings	1,448	1,321	774	(728)		2,295	(1,931)	580	3,759
DOA-Public Defender	14,853	13,976	8,053	(7,404)		23,722	(20,550)	5,577	38,227
DOA-Public Advocacy	12,185	10,845	11,277	(6,169)		19,182	(15,779)	4,676	36,217
DOA-Oil Gas Cons	2,876	2,639	2,417	(1,444)		4,564	(3,862)	1,054	8,245
DOA-Motor Vehicle	13,168	12,154	6,337	(6,601)	(3,296)	20,922	(17,803)	4,958	29,839
DOA-PBF	2,275	2,257	2,780	(1,115)		3,686	(3,350)	782	7,315
DOA-Info Tech Support	(708)	(99)	(124)	440		(883)		(405)	(1,779)
DOA-Violent Crime	272	246	489	(136)		432	(363)	130	1,070
DOA-Federal Surplus			619		(212)				407
DOA-E-Travel	181	70,718		(91)		289	(242)	65	70,920
DOA-ALDER		(122,894)							(122,894)
DOA-TAS-ASSET									
DOA-IRIS		(662,147)							(662,147)
DOA-Payroll		860,110	706,366						1,566,476
DOA-Purchasing	2,708	1,497	1,434	(1,511)		3,862	(1,931)	1,317	7,396
Law (3)	41,114	40,932	10,278	(26,885)	(8,242)	36,723	(43,103)	(1,585)	49,232
Revenue (4)	42,408	42,030	35,473	(35,341)	(6,027)	64,515	(76,901)	17,686	83,844
Education (5)	13,447	24,229	4,672	(45,415)	(2,920)	112,402	(136,856)	(82,106)	(112,547)
Health (DHSS) (6)	304,571	287,041	363,271	(251,863)	(36,213)	37,309	(163,629)	100,465	640,952
Labor (7)	62,372	61,505	51,355	(35,362)	(14,079)	60,557	(63,748)	73,351	195,952
Commerce (8)	35,783	39,442	49,904	(46,506)	(9,607)	146,443	(110,912)	16,786	121,335
Military (9)	22,369	23,926	51,154	(31,096)	(8,100)	183,238	(143,442)	17,895	115,944
Natural Resources (10)	55,301	79,030	110,699	(104,065)	(24,300)	107,350	(114,723)	126,144	235,436
Fish & Game (11)	83,301	97,947	138,981	(220,326)	(84,352)	133,993	(121,636)	36,666	64,572
Public Safety (12)	70,507	70,284	38,460	(159,990)	(57,219)	93,251	(73,964)	9,797	(8,874)
HECW (16)									
Environmental (18)	40,894	41,837	73,822	(44,781)	(15,352)	108,290	(95,411)	28,755	138,054
Corrections (20)	174,368	161,885	68,179	(98,221)	(34,660)	103,484	(87,146)	3,346	291,235
DOT Central Facilities	642	1,368	(110)	(1,000)		352	(850)	(3)	398
DOT North Facilities	(1,180)	1,035	3,426	250		(839)	(808)	(624)	1,259
DOT SC Facilities	1,650	1,279	(12)	(1,570)		1,025	(691)	302	1,982
Transportation (25)	250,345	272,591	383,820	(273,701)	(57,829)	150,517	(157,489)	34,834	603,088
Ombudsman (30)									
Legislature (31)		39,310	11,541	(14,415)	(7,158)	35,965	(23,112)	9,201	51,331
Leg Audit (33)		3,681		(2,241)		(231)	(300)		909
Court System (41)		66,611	47,184	(19,654)		6,324	(5,103)	16,534	111,916
Univ of Alaska (45)						19,017	(41,122)		(22,105)
Other			3,222	(2,279)				3,236	4,180
	1,302,907	1,601,209	3,343,110	(1,499,098)	(381,337)	1,644,633	(1,665,888)	456,446	4,801,982

STATE OF ALASKA

A Cost Allocation Plan for the State of
Alaska Fiscal Year 2021 Statewide Cost Plan
Fiscal Year Ended June 30, 2021



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Mike Dunleavy
Governor



An Indirect Cost Allocation Plan

Prepared For:

**State of Alaska
Statewide Cost Allocation Plan**

Based on actual expenditures for
Fiscal Year ending June 30, 2019

Preparing Fixed Costs for Use in SFY 2021

TABLE OF CONTENTS

Section

- I. Introduction
- II. Certification by an Agency Official
- III. Organization Chart
- IV. Cost Allocation Agreement
- V. FISCAL YEAR 2021 Fixed Costs

THE ENCLOSED REPORT IS A SUMMARY OF THE STATEWIDE COST ALLOCATION PLAN FOR THE FISCAL YEAR 2021. 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 2021 is based on actual data incurred during the fiscal year ended June 30, 2019 (FY 2019). The Plan was prepared by MAXIMUS Consulting Services, Inc. at the request of the Department of Administration, State of Alaska.

The U.S. Office of Management and Budget issued the OMB Uniform Guidance 2 CFR Part 200 (formerly Circular A-87), which defines allowable expenditures for Federal grants. The Uniform Guidance establishes procedures for recovering both direct and indirect costs of programs. The Uniform Guidance 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, 2019, should be fixed, and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2021 (FY 2021).

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 2 CFR Part 200.
- Organization Chart** - a current State of Alaska organization chart.
- Cost Allocation Agreement** – agreement signed by federal cognizant agency (DHHS) and the State of Alaska.
- Fiscal Year 2021 Fixed Costs** - schedule which summarizes fixed costs for each State agency.

SECTION II

CERTIFICATE OF COST ALLOCATION PLAN

**TITLE 2 OF THE CFR, PART 200
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 this proposal dated 3/25/2020 to establish cost allocations or billings for the fiscal year ended June 30, 2019 are allowable in accordance with the requirements of 2 CFR Part 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.

State of Alaska
Governmental Unit

Signature

Hans Zigmund
Name of Official

Director, Department of Administration, Division of Finance

Title

Date of Execution

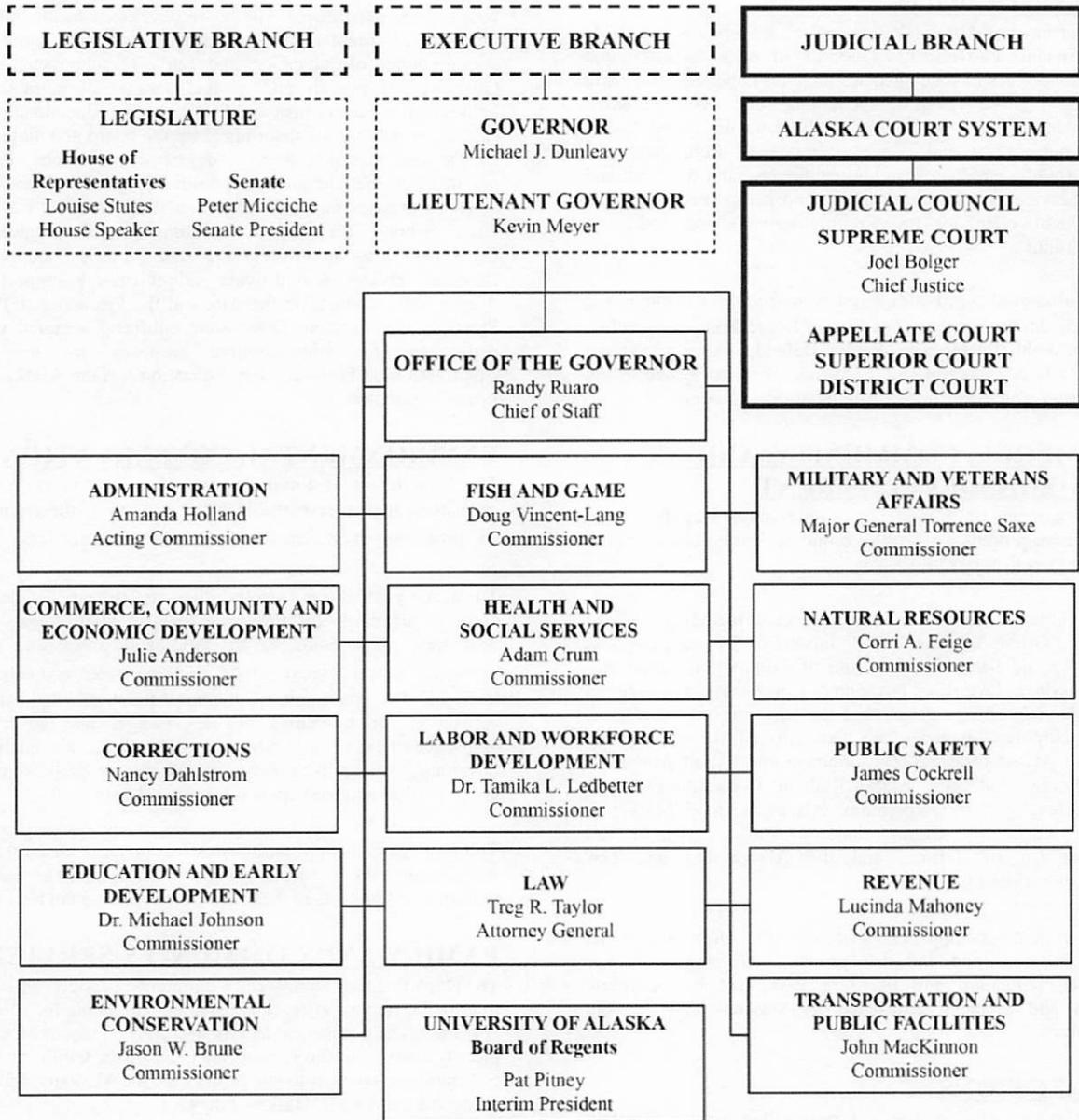
NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

E-mail certificate along with your indirect cost proposal to your assigned Regional Cost Allocation Services office.

SECTION III
ORGANIZATION CHART

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2021



- - - 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, 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 Public Broadcasting Commission; and the Office of Administrative Hearings.

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: Alaska Broadband Office, 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 Investments. 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; Alcohol and Marijuana Control Office; and the Alaska Oil and Gas Conservation Commission.

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 13 correctional facilities and jails that provide secure confinement, medical and mental health services, and appropriate rehabilitation programs for incarcerated felons and misdemeanants; community residential centers; electronic monitoring; 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 regional 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 operates Mt. Edgecumbe High School, the state's boarding school program. The department also administers the state libraries, archives, and museum services, and provides administrative support to the Alaska State Council on the Arts and the Professional Teaching Practices Commission. 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.

FAMILY AND COMMUNITY SERVICES

The Department of Family and Community Services' mission is to provide support, safety, and personal well-being for vulnerable Alaskans. The department and its five divisions focus on three priority areas: safe and responsible individuals, families, and communities; compassionate health care for Alaskans; and safe, caring homes for our Alaskan elders.

Within these priority areas, the department's core services to Alaskans are to protect and promote health; provide quality of life in a safe living environment; strengthen families; protect vulnerable populations; and promote personal responsibility and accountable decisions.

The department's primary services include: acute, inpatient mental health services for anyone in Alaska requiring hospitalization for a psychiatric crisis through the operation of the Alaska Psychiatric Institute; safe living environments for seniors

through the operation of the Alaska Veterans and Pioneers Homes; 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 within Departmental Support Services; and supporting individuals with complex acute medical, developmental, and behavioral health needs in finding appropriate levels of care in the Complex Care Unit.

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

The Department of Health's mission is to promote the health, well-being, and self-sufficiency of Alaskans. The department has oversight of health care services, payment, and eligibility determinations; payments of public assistance program benefits; and public health. The Divisions of Behavioral Health, Health Care Services, and Senior and Disabilities Services provide regulatory oversight, claims processing, facility licensing, and enforcement of Medicaid and state regulations. The department will also actively engage with stakeholders to find opportunities for innovation within Medicaid and to improve health outcomes for all Alaskans. 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).

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 preparedness, response and recovery; 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, 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 wildland 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 1,623 oil and gas leases encompassing over 3.2 million acres; 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 39,067 mining claims; leases encompassing approximately 1,287,307 acres (all lease types); agricultural programs that promote, develop, inspect, and provide technical assistance and lending services to over 990 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 and provides harmonized good agriculture audits and retail surveillance.

PUBLIC SAFETY

The Department of Public Safety is responsible for the enforcement of state laws including criminal, fish and wildlife, fire and life safety, search and rescue, illicit drugs, and highway safety laws. The department also maintains statewide functions through its Alaska Scientific Crime Detection Laboratory; domestic violence, sexual assault, and victim services programs; Alaska Public Safety Information Network; a statewide police training academy; and by ensuring reliability of public safety emergency communication services and telecommunications infrastructure.

The department consists of core agencies including: Fire and Life Safety, Alaska State Troopers, Alaska Wildlife Troopers, Village Public Safety Officer Program, Alaska Police Standards Council, Council on Domestic Violence and Sexual Assault, Statewide Services, Administrative Services, and the Violent Crimes Compensation Board.

REVENUE

The Department of Revenue's responsibilities include: administration and enforcement of Alaska's tax laws; management of the treasury; 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 seaplane 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

STATE-WIDE COST ALLOCATION PLAN



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 22, 2024

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

Dear Ms. Allison:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending 06/30/21 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 \$6,638,943 for the fiscal year ending June 30, 2019. However, during a prior year proposal review, the UA representatives informed us that an adjustment is made to the approved interest amount 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.

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 06/30/20.

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: 08/22/2024
FILING REF.: The preced-
ing agreement was dated:
06/14/2024 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, 2021 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. Finance - ALDER Data Warehouse |
| 5. Print Services | 14. ADA Coordination |
| 6. Finance - IRIS HRM/Payroll System | 15. Shared Services |
| 7. Finance - IRIS FIN/Procurement | 16. Payroll Services |
| 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

H. Office of Management and Budget (effective 7/1/2019)

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: August 22, 2024

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 DOCUMENT SIGNED BY)

Stephanie Allison

4B730B48C7D458...

(SIGNATURE)

Stephanie Allison

(NAME)

Director, Division of Finance

(TITLE)

8/26/2024

(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: 2024.08.22 10:50:27 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

August 22, 2024

(DATE)

HHS Representative Cora D. Coleman

Telephone (415) 437-7820

SECTION V

FISCAL YEAR 2021 FIXED COSTS

STATE OF ALASKA
FY 2021 STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COST

Central Service Departments	DOA-Labor Relations	DOA-Finance	DOA-Accounting	DOA-Credit Card Rebate	Management & Budget	Mgmt and Budget (cr)	DOE-State Library	Allocated Costs for Fiscal 2019	Roll Forwards	Fixed Costs
Governor (1)	9,259	8,610	16,908	(25,246)	122,644	(122,644)	846	10,377	(54,209)	(43,832)
DOA-Commissioner	365	233	498	(224)	669	(669)	252	1,124	(966)	158
DOA-Admin Services	1,244	790	3,128	(763)	2,266	(2,268)	886	5,283	36	5,319
DOA-Personnel	8,711	5,541	2,075	(5,343)	15,882	(15,886)	6,037	17,017	(12,522)	4,495
DOA-Property Mgmt	0	0	0	0	0	0	0	0	0	0
DOA-Central Mail	439	278	323	(269)	800	(801)	295	1,065	(787)	278
DOA-Leasing	731	464	2,960	(449)	1,334	(1,335)	507	4,212	(591)	3,621
DOA-Telecommunication	1,758	1,117	4,777	(1,078)	3,206	(3,205)	1,224	7,799	(8,391)	(592)
DOA-Computer Svcs	15,884	10,102	2,549	(9,743)	28,963	(28,967)	11,063	29,851	11,625	41,476
DOA-Chief Info Officer	585	373	3,388	(359)	1,069	(1,070)	420	4,406	0	4,406
DOA-Bus Transf Office	365	233	0	(224)	669	(669)	252	626	0	626
DOA-Risk Mgmt	365	231	3,313	(224)	669	(669)	252	3,937	53	3,990
DOA-Pub Office Comm	585	373	390	(359)	1,069	(1,070)	420	1,408	(1,202)	206
DOA-Retirement	8,857	5,633	120,751	(5,433)	16,151	(16,153)	6,165	135,971	22,592	158,563
DOA-Admin Hearings	1,171	745	579	(718)	2,135	(2,136)	802	2,578	(1,369)	1,209
DOA-Public Defender	12,754	8,113	8,267	(7,824)	23,262	(23,266)	8,912	30,218	(14,911)	15,307
DOA-Public Advocacy	10,430	6,633	37,992	(6,398)	19,019	(19,022)	7,263	55,917	(1,146)	54,771
DOA-Oil & Gas Conservation	2,341	1,489	1,895	(1,437)	4,268	(4,271)	1,647	5,932	(2,921)	3,011
DOA-Motor Vehicle	10,796	6,866	11,667	(6,623)	19,688	(19,690)	7,517	30,221	(13,894)	16,327
DOA-PBF	731	464	3,763	(449)	1,334	(1,335)	507	5,015	(7,947)	(2,932)
DOA-Info Tech Support	0	0	0	0	0	0	0	0	(1,961)	(1,961)
DOA-Violent Crime	219	139	2,199	(135)	401	(400)	168	2,591	232	2,823
DOA-Federal Surplus	0	0	381	0	0	0	0	381	(295)	86
DOA-E-Travel	73	48,547	0	(45)	132	(132)	41	48,616	6,932	55,548
DOA-ALDER	0	109,755	0	0	0	0	0	109,755	(12,770)	96,985
DOA-TAS-ASSET	0	0	0	0	0	0	0	0	0	0
DOA-IRIS	0	78,167	0	0	0	0	0	78,167	(779,766)	(701,599)
DOA-Payroll	0	375,130	12,001	0	0	0	0	387,131	55,193	442,324
DOA-Purchasing	1,171	745	622	(718)	2,135	(2,136)	802	2,621	(714)	1,907
Law (3)	37,108	23,771	24,692	(20,931)	81,160	(81,163)	7,517	72,154	(33,812)	38,342
Revenue (4)	38,006	24,374	110,077	(29,693)	104,045	(104,048)	15,285	158,046	(92,455)	65,591
Education (5)	12,555	13,856	66,449	(34,845)	150,813	(150,816)	99,235	157,247	(129,304)	27,943
Health (DHSS) (6)	257,161	163,945	621,068	(222,547)	339,467	(339,401)	141,805	961,498	88,146	1,049,644
Labor (7)	50,595	32,884	83,420	(41,550)	86,596	(86,597)	83,360	208,708	(52,219)	156,489
Commerce (8)	33,357	22,604	53,992	(45,764)	118,868	(118,868)	22,803	86,992	(71,015)	15,977
Military (9)	19,323	13,291	87,858	(31,297)	137,194	(137,195)	0	89,174	(93,810)	(4,636)
Natural Resources (10)	50,742	44,740	140,379	(104,677)	117,776	(117,778)	154,502	285,684	(14,853)	270,831
Fish & Game (11)	72,188	56,027	207,384	(186,662)	125,936	(125,934)	83,910	232,849	(20,403)	212,446
Public Safety (12)	59,486	40,928	54,840	(163,095)	103,718	(103,721)	10,007	2,163	(47,994)	(45,831)
HECWF (16)	0	0	0	0	0	0	0	0	0	0
Environmental (18)	35,443	23,122	151,620	(42,204)	119,416	(119,416)	44,465	212,446	(24,670)	187,776
Corrections (20)	139,579	92,665	68,630	(92,840)	126,040	(126,042)	1,266	209,298	(29,646)	179,652
DOT Central Facilities	658	464	0	(657)	679	(679)	209	674	(2,222)	(1,548)
DOT North Facilities	1,042	737	1,156	(1,041)	1,071	(1,073)	295	2,187	(15,278)	(13,091)
DOT SC Facilities	1,828	1,293	0	(1,826)	1,883	(1,885)	549	1,842	1,090	2,932
Transportation (25)	218,978	154,687	1,123,334	(218,506)	225,647	(225,650)	64,567	1,343,057	(62,915)	1,280,142
Ombudsman (30)	0	0	0	0	0	0	0	0	0	0
Legislature (31)	0	21,351	23,909	(14,804)	47,184	(47,184)	20,439	50,895	2,748	53,643
Leg Audit (33)	0	2,056	0	(2,334)	3,144	(3,146)	0	(280)	987	707
Court System (41)	0	37,969	69,899	(23,467)	32,401	(32,400)	32,052	116,454	54,833	171,287
Univ of Alaska (45)	0	0	0	0	61,336	(61,338)	0	(2)	(46,999)	(47,001)
Other	0	0	3,224	(2,178)	3,144	(3,146)	1,055	2,099	2,251	4,350
Total	1,116,883	1,441,535	3,132,357	(1,354,979)	2,255,283	(2,255,274)	839,599	5,175,404	(1,407,239)	3,768,165

STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
Fiscal Year 2022 Statewide Cost Plan
Fiscal Year Ended June 30, 2022



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Mike Dunleavy
Governor



An Indirect Cost Allocation Plan

Prepared For:

**State of Alaska
Statewide Cost Allocation Plan**

Based on actual expenditures for
Fiscal Year ending June 30, 2020

Preparing Fixed Costs for Use in SFY 2022

TABLE OF CONTENTS

Section

- I. Introduction
- II. Certification by an Agency Official
- III. Organization Chart
- IV. Cost Allocation Agreement
- V. FISCAL YEAR 2022 Fixed Costs

THE ENCLOSED REPORT IS A SUMMARY OF THE STATEWIDE COST ALLOCATION PLAN FOR THE FISCAL YEAR 2022. 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 2022 is based on actual data incurred during the fiscal year ended June 30, 2020 (FY 2020). The Plan was prepared by MAXIMUS Consulting Services, Inc. at the request of the Department of Administration, State of Alaska.

The U.S. Office of Management and Budget issued the OMB Uniform Guidance 2 CFR Part 200 (formerly Circular A-87), which defines allowable expenditures for Federal grants. The Uniform Guidance establishes procedures for recovering both direct and indirect costs of programs. The Uniform Guidance 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, 2020, should be fixed, and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2022 (FY 2022).

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 2 CFR Part 200.
- Organization Chart** - a current State of Alaska organization chart.
- Cost Allocation Agreement** – agreement signed by federal cognizant agency (DHHS) and the State of Alaska.
- Fiscal Year 2022 Fixed Costs** - schedule which summarizes fixed costs for each State agency.

SECTION II

CERTIFICATE OF COST ALLOCATION PLAN

**TITLE 2 OF THE CFR, PART 200
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 this proposal dated March 31, 2021 to establish cost allocations or billings for the fiscal year ended June 30, 2020 are allowable in accordance with the requirements of 2 CFR Part 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.

State of Alaska

Governmental Unit

Signature

Hans Zigmund

Name of Official

Director, Department of Administration, Division of Finance

Title

Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

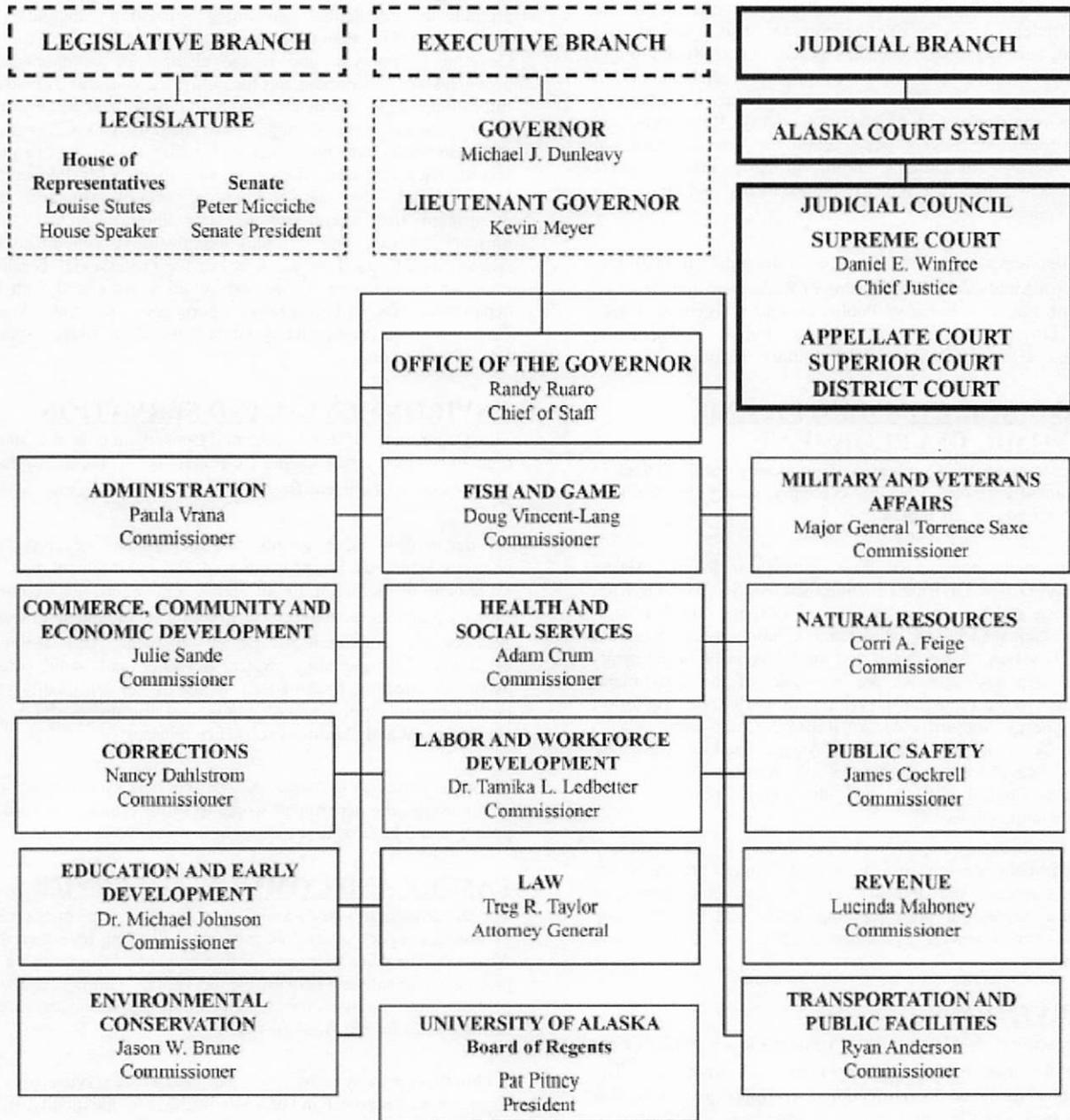
E-mail certificate along with your indirect cost proposal to your assigned Regional Cost Allocation Services office.

04/15

SECTION III
ORGANIZATION CHART

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.

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, 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 Public Broadcasting Commission; and the Office of Administrative Hearings.

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: Alaska Broadband Office, 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 Investments. 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; Alcohol and Marijuana Control Office; and the Alaska Oil and Gas Conservation Commission.

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 13 correctional facilities and jails that provide secure confinement, medical and mental health services, and appropriate rehabilitation programs for incarcerated felons and misdemeanants; community residential centers; electronic monitoring; 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 regional 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 operates Mt. Edgecumbe High School, the state's boarding school program. The department also administers the state libraries, archives, and museum services, and provides administrative support to the Alaska State Council on the Arts and the Professional Teaching Practices Commission. 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.

FAMILY AND COMMUNITY SERVICES

The Department of Family and Community Services' mission is to provide support, safety, and personal well-being for vulnerable Alaskans. The department and its five divisions focus on three priority areas: safe and responsible individuals, families, and communities; compassionate health care for Alaskans; and safe, caring homes for our Alaskan elders.

Within these priority areas, the department's core services to Alaskans are to protect and promote health; provide quality of life in a safe living environment; strengthen families; protect vulnerable populations; and promote personal responsibility and accountable decisions.

The department's primary services include: acute, inpatient mental health services for anyone in Alaska requiring hospitalization for a psychiatric crisis through the operation of the Alaska Psychiatric Institute; safe living environments for seniors

through the operation of the Alaska Veterans and Pioneers Homes; 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 within Departmental Support Services; and supporting individuals with complex acute medical, developmental, and behavioral health needs in finding appropriate levels of care in the Complex Care Unit.

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

The Department of Health's mission is to promote the health, well-being, and self-sufficiency of Alaskans. The department has oversight of health care services, payment, and eligibility determinations; payments of public assistance program benefits; and public health. The Divisions of Behavioral Health, Health Care Services, and Senior and Disabilities Services provide regulatory oversight, claims processing, facility licensing, and enforcement of Medicaid and state regulations. The department will also actively engage with stakeholders to find opportunities for innovation within Medicaid and to improve health outcomes for all Alaskans. 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).

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 preparedness, response and recovery; 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, 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 wildland 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 1,623 oil and gas leases encompassing over 3.2 million acres; 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 39,067 mining claims; leases encompassing approximately 1,287,307 acres (all lease types); agricultural programs that promote, develop, inspect, and provide technical assistance and lending services to over 990 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 and provides harmonized good agriculture audits and retail surveillance.

PUBLIC SAFETY

The Department of Public Safety is responsible for the enforcement of state laws including criminal, fish and wildlife, fire and life safety, search and rescue, illicit drugs, and highway safety laws. The department also maintains statewide functions through its Alaska Scientific Crime Detection Laboratory; domestic violence, sexual assault, and victim services programs; Alaska Public Safety Information Network; a statewide police training academy; and by ensuring reliability of public safety emergency communication services and telecommunications infrastructure.

The department consists of core agencies including: Fire and Life Safety, Alaska State Troopers, Alaska Wildlife Troopers, Village Public Safety Officer Program, Alaska Police Standards Council, Council on Domestic Violence and Sexual Assault, Statewide Services, Administrative Services, and the Violent Crimes Compensation Board.

REVENUE

The Department of Revenue’s responsibilities include: administration and enforcement of Alaska’s tax laws; management of the treasury; 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 seaplane 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



November 12, 2024

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

Dear Ms. Allison:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending 06/30/22 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 \$6,721,634 for the fiscal year ending June 30, 2020. However, during a prior year proposal review, the UA representatives informed us that an adjustment is made to the approved interest amount 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.

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 06/30/21.

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: 11/12/2024
FILING REF.: The preced-
ing agreement was dated:
08/22/2024 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, 2022 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. Finance - ALDER Data Warehouse |
| 5. Print Services | 14. ADA Coordination |
| 6. Finance - IRIS HRM/Payroll System | 15. Shared Services |
| 7. Finance - IRIS FIN/Procurement | 16. Payroll Services |
| 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

H. Office of Management and Budget (effective 7/1/2019)

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: November 12, 2024

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)



(SIGNATURE)

Eric DeMauren

(NAME)

Director

(TITLE)

11/26/2024

(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: 2024.11.18 10:53:58 -06'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

November 12, 2024

(DATE)

HHS Representative Cora D. Coleman

Telephone (415) 437-7820

SECTION V

FISCAL YEAR 2022 FIXED COSTS

STATE OF ALASKA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FISCAL YEAR 2022

EXHIBIT A

Central Service Departments	DOA- Labor Relations	DOA- Finance	DOA- Accountin g	DOA- Credit Card	DOE- State Library	Allocated Costs for Fiscal 2020	Roll Forwards	Fixed Costs for FY 2022
Management & Budget	2,225	714	689	(3,646)	33	15	0	15
Governor (1)	9,237	6,571	8,642	(15,128)	130	9,452	1,675	11,127
DOA-Commissioner	441	282	349	(321)	293	1,044	(77)	967
DOA-Admin Services	1,103	705	3,096	(801)	783	4,886	940	5,826
DOA-Personnel	8,759	5,591	2,128	(6,357)	6,097	16,218	(1,746)	14,742
DOA-Property Mgmt	0	0	0	0	0	0	(234)	(234)
DOA-Central Mail	367	234	392	(267)	261	987	285	702
DOA-Leasing	809	516	3,222	(588)	554	4,513	1,579	6,092
DOA-Telecommunication	1,765	1,128	4,542	(1,282)	1,237	7,390	535	7,925
DOA-Computer Svcs	18,492	11,805	5,218	(13,423)	12,849	34,941	15,271	50,212
DOA-Chief Info Officer	0	0	2,739	0	0	2,739	(1,057)	1,682
DOA-Bus Transf Office	0	0	0	0	0	0	(628)	(628)
DOA-Risk Mgmt	441	279	358	(321)	293	4,270	1,778	6,048
DOA-Pub Office Comm	588	376	307	(427)	423	1,267	(22)	1,245
DOA-Retirement	9,292	5,931	126,645	(6,745)	6,455	141,578	(493,650)	(352,072)
DOA-Admin Hearings	1,178	750	589	(855)	814	2,476	(106)	2,370
DOA-Public Defender	13,598	8,680	7,830	(9,870)	9,489	29,727	1,926	31,653
DOA-Public Advocacy	11,372	7,258	41,630	(8,254)	7,892	59,898	20,710	80,608
DOA-Oil & Gas Conservation	0	0	72	0	0	72	(5,937)	(5,865)
DOA-Motor Vehicle	10,416	6,650	12,172	(7,559)	7,240	28,919	1,254	30,173
DOA-PBF	662	422	1,616	(481)	456	2,675	(5,432)	(2,757)
DOA-Info Tech Support	0	0	4	0	0	4	(26)	(22)
DOA-Violent Crime	220	141	1,983	(160)	161	2,345	769	3,114
DOA-Federal Surplus	0	0	484	0	0	484	(134)	350
DOA-E-Travel	73	40,002	0	(53)	64	40,086	(15,279)	24,807
DOA-ALDER	0	52,556	0	0	0	52,556	(85,817)	(33,261)
DOA-TAS-ASSET	0	0	0	0	0	0	0	0
DOA-IRIS	0	78,110	0	0	0	78,110	(4,704)	73,406
DOA-Payroll	0	312,570	27,499	0	0	340,069	(443,160)	(103,091)
DOA-Purchasing	0	798	495	(908)	881	1,266	(1,461)	(195)
Law (3)	38,567	24,420	24,975	(24,276)	14,641	78,327	4,279	82,606
Revenue (4)	37,666	24,102	124,025	(24,194)	19,792	181,391	38,804	220,195
Education (5)	12,844	13,190	57,462	(30,659)	69,264	122,101	(25,034)	97,067
Health (DHSS) (6)	260,744	160,358	596,522	(198,407)	168,616	987,833	177,103	1,164,936
Labor (7)	50,675	33,943	90,354	(42,962)	70,532	202,542	13,867	216,409
Commerce (8)	33,526	23,504	51,048	(44,589)	6,000	69,489	(8,514)	60,975
Military (9)	18,694	13,919	80,935	(19,906)	227	93,869	14,625	108,494
Natural Resources (10)	50,840	48,374	149,723	(156,558)	152,971	245,350	7,006	252,356
Fish & Game (11)	72,718	56,670	215,740	177,381	84,230	251,977	67,894	319,871
Public Safety (12)	60,335	42,636	62,013	(197,003)	21,716	(10,303)	(34,556)	(44,859)
HECWF (16)	0	0	0	0	0	0	0	0
Environmental (18)	35,496	22,824	188,157	(31,444)	59,837	274,870	110,465	385,335
Corrections (20)	148,678	93,042	75,142	(120,753)	8,250	204,359	(34,279)	170,080
DOT Central Facilities	662	447	0	(621)	261	749	(556)	193
DOT North Facilities	736	497	54	(690)	293	890	(9,376)	(8,486)
DOT SC Facilities	1,765	1,194	0	(1,655)	685	1,989	938	2,927
Transportation (25)	220,166	148,793	1,179,597	(206,279)	86,839	1,429,116	480,678	1,909,794
Ombudsman (30)	0	0	0	0	0	0	0	0
Legislature (31)	0	23,030	24,534	(14,433)	36,847	69,978	23,023	93,001
Leg Audit (33)	0	2,083	0	(2,227)	0	(144)	120	(24)
Court System (41)	0	40,634	69,687	(18,805)	47,937	139,453	49,371	188,824
Univ of Alaska (45)	0	0	0	0	0	0	0	0
Other	0	0	2,952	(1,776)	1,305	2,481	425	2,906
Total	1,135,151	1,315,730	3,245,622	(1,037,300)	906,650	5,214,305	(136,464)	5,077,540

STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
Fiscal Year 2023 Statewide Cost Plan
Fiscal Year Ended June 30, 2023



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Mike Dunleavy
Governor

maximus



**An Indirect Cost Allocation Plan
Prepared For:
State of Alaska
Statewide Cost Allocation Plan**

Based on actual expenditures for
Fiscal Year ending June 30, 2021

Preparing Fixed Costs for Use in SFY 2023



TABLE OF CONTENTS

Section

- I. Introduction
- II. Certification by an Agency Official
- III. Organization Chart
- IV. Cost Allocation Agreement
- V. FISCAL YEAR 2023 Fixed Costs

THE ENCLOSED REPORT IS A SUMMARY OF THE STATEWIDE COST ALLOCATION PLAN FOR THE FISCAL YEAR 2023. 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 2023 is based on actual data incurred during the fiscal year ended June 30, 2021 (FY 2021). The Plan was prepared by MAXIMUS Consulting Services, Inc. at the request of the Department of Administration, State of Alaska.

The U.S. Office of Management and Budget issued the OMB Uniform Guidance 2 CFR Part 200 (formerly Circular A-87), which defines allowable expenditures for Federal grants. The Uniform Guidance establishes procedures for recovering both direct and indirect costs of programs. The Uniform Guidance 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, 2021, should be fixed, and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2023 (FY 2023).

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 2 CFR Part 200.
- Organization Chart** - a current State of Alaska organization chart.
- Cost Allocation Agreement** – agreement signed by federal cognizant agency (DHHS) and the State of Alaska.
- Fiscal Year 2023 Fixed Costs** - schedule which summarizes fixed costs for each State agency.

SECTION II

CERTIFICATE OF COST ALLOCATION PLAN

**TITLE 2 OF THE CFR, PART 200
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 this proposal dated March 10, 2022 to establish cost allocations or billings for the fiscal year ended June 30, 2021 are allowable in accordance with the requirements of 2 CFR Part 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.

State of Alaska

Governmental Unit

// SIGNATURE ON FILE //

Signature

Hans Zigmund

Name of Official

Director, Department of Administration, Division of Finance

Title

3/10/2022

Date of Execution

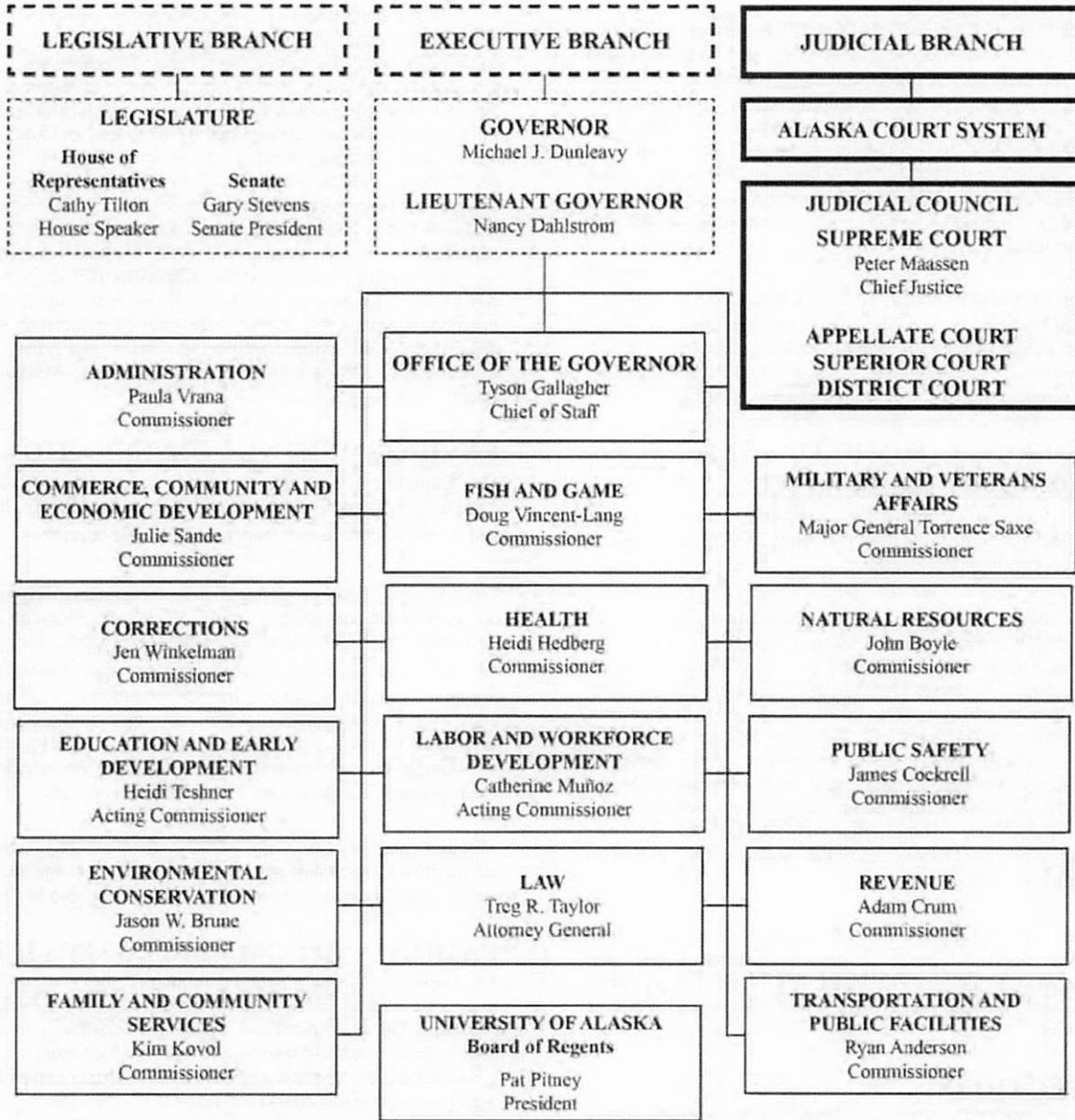
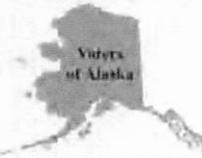
NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

E-mail certificate along with your indirect cost proposal to your assigned Regional Cost Allocation Services office.

SECTION III
ORGANIZATION CHART

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2023



- - - 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, 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 Public Broadcasting Commission; and the Office of Administrative Hearings.

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: Alaska Broadband Office, 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 Investments. 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; Alcohol and Marijuana Control Office; and the Alaska Oil and Gas Conservation Commission.

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 13 correctional facilities and jails that provide secure confinement, medical and mental health services, and appropriate rehabilitation programs for incarcerated felons and misdemeanants; community residential centers; electronic monitoring; 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 regional 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 operates Mt. Edgecumbe High School, the state's boarding school program. The department also administers the state libraries, archives, and museum services, and provides administrative support to the Alaska State Council on the Arts and the Professional Teaching Practices Commission. 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.

FAMILY AND COMMUNITY SERVICES

The Department of Family and Community Services' mission is to provide support, safety, and personal well-being for vulnerable Alaskans. The department and its five divisions focus on three priority areas: safe and responsible individuals, families, and communities; compassionate health care for Alaskans; and safe, caring homes for our Alaskan elders.

Within these priority areas, the department's core services to Alaskans are to protect and promote health; provide quality of life in a safe living environment; strengthen families; protect vulnerable populations; and promote personal responsibility and accountable decisions.

The department's primary services include: acute, inpatient mental health services for anyone in Alaska requiring hospitalization for a psychiatric crisis through the operation of the Alaska Psychiatric Institute; safe living environments for seniors

through the operation of the Alaska Veterans and Pioneers Homes; 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 within Departmental Support Services; and supporting individuals with complex acute medical, developmental, and behavioral health needs in finding appropriate levels of care in the Complex Care Unit.

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

The Department of Health's mission is to promote the health, well-being, and self-sufficiency of Alaskans. The department has oversight of health care services, payment, and eligibility determinations; payments of public assistance program benefits; and public health. The Divisions of Behavioral Health, Health Care Services, and Senior and Disabilities Services provide regulatory oversight, claims processing, facility licensing, and enforcement of Medicaid and state regulations. The department will also actively engage with stakeholders to find opportunities for innovation within Medicaid and to improve health outcomes for all Alaskans. 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).

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 preparedness, response and recovery; 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, 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 wildland 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 1,623 oil and gas leases encompassing over 3.2 million acres; 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 39,067 mining claims; leases encompassing approximately 1,287,307 acres (all lease types); agricultural programs that promote, develop, inspect, and provide technical assistance and lending services to over 990 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 and provides harmonized good agriculture audits and retail surveillance.

PUBLIC SAFETY

The Department of Public Safety is responsible for the enforcement of state laws including criminal, fish and wildlife, fire and life safety, search and rescue, illicit drugs, and highway safety laws. The department also maintains statewide functions through its Alaska Scientific Crime Detection Laboratory; domestic violence, sexual assault, and victim services programs; Alaska Public Safety Information Network; a statewide police training academy; and by ensuring reliability of public safety emergency communication services and telecommunications infrastructure.

The department consists of core agencies including: Fire and Life Safety, Alaska State Troopers, Alaska Wildlife Troopers, Village Public Safety Officer Program, Alaska Police Standards Council, Council on Domestic Violence and Sexual Assault, Statewide Services, Administrative Services, and the Violent Crimes Compensation Board.

REVENUE

The Department of Revenue’s responsibilities include: administration and enforcement of Alaska’s tax laws; management of the treasury; 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 seaplane 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



1301 Young Street, Suite 1140
Dallas TX. 75202
Phone: (214) 767-3261
Email: CAS-Dallas@psc.hhs.gov

May 5, 2025

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

Dear Mr. Eric Demoulin:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending 06/30/23 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 \$6,633,723 for the fiscal year ending June 30, 2021. However, during a prior year proposal review, the UA representatives informed us that an adjustment is made to the approved interest amount 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.

Mr. E. Demoulin

May 5, 2025
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 06/30/22.

Cost Allocation Services has a new system named Indirect Cost Allocation System (ICAS) that will replace our resource mailbox for accepting indirect cost proposals. Please use the following link to submit your next indirect cost rate proposals: <http://portal.icas.hhs.gov>. All future certifications and transmittal letters will be signed and transmitted within the new system using DocuSign.

Sincerely,

Olulola O.
Oluborode -S

Digitally signed by
Olulola O. Oluborode -S
Date: 2025.05.23
08:47:50 -04'00'

Olulola Oluborode
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: May 5, 2025
FILING REF.: The preced-
ing agreement was dated:
November 12, 2024 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, 2023 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. Finance - ALDER Data Warehouse |
| 5. Print Services | 14. ADA Coordination |
| 6. Finance - IRIS HRM/Payroll System | 15. Shared Services |
| 7. Finance - IRIS FIN/Procurement | 16. Payroll Services |
| 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

H. Office of Management and Budget (effective 7/1/2019)

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: May 5, 2025

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
DocuSigned by:
Eric Demoulin
COBB21342DF24A3...
(SIGNATURE)
Eric Demoulin
(DIRECTOR)
Director
(TITLE)
6/3/2025
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)
Olulola O. Oluborode-S
Digitally signed by Olulola O. Oluborode-S
Date: 2025.05.23 08:47:31 -0400
(SIGNATURE)
Olulola Oluborode
(DIRECTOR)
Director, Cost Allocation Services
(TITLE)
May 5, 2025
(DATE)
HHS Representative Wanda Rayfield
Telephone (214) 767-5249

SECTION V

FISCAL YEAR 2023 FIXED COSTS

**STATE OF ALASKA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FISCAL YEAR 2023**

Central Service Departments	DOA-Labor Relations	DOA-Finance	DOA-Accounting	DOA-Credit Card Rebate	DOE-State Library	Allocated Costs for Fiscal 2021	Roll Forwards	Fixed Costs for FY 2023
Management & Budget	2,115	2,303	3,788	(2,564)	1,369	7,010	0	7,010
Governor (1)	8,704	9,212	15,152	(10,257)	5,501	28,313	17,936	46,249
DOA-Commissioner	489	271	1,192	(131)	316	2,137	1,013	3,151
DOA-Admin Services	839	723	3,179	(350)	816	5,207	(76)	5,131
DOA-Personnel	8,057	5,630	24,772	(2,724)	6,449	42,185	25,168	67,353
DOA-Property Mgmt	0	0	0	0	0	0	0	0
DOA-Central Mail	350	240	1,060	(117)	263	1,796	731	2,527
DOA-Leasing	769	511	2,252	(248)	579	3,864	(348)	3,516
DOA-Telecommunication	0	1,145	5,034	(553)	1,316	6,942	(857)	6,084
DOA-Computer Svcs	16,779	11,863	52,194	(5,739)	13,582	88,679	58,828	147,507
DOA-Chief Info Officer	0	0	0	0	0	0	(4,406)	(4,406)
DOA-Bus Transf Office	0	0	0	0	0	0	(626)	(626)
DOA-Risk Mgmt	559	271	1,192	(131)	316	2,207	(1,730)	478
DOA-Pub Office Comm	559	391	1,722	(189)	447	2,931	1,523	4,454
DOA-Retirement	8,756	5,961	26,229	(2,884)	6,817	44,881	(91,090)	(46,210)
DOA-Admin Hearings	1,119	754	3,312	(364)	869	5,688	3,110	8,799
DOA-Public Defender	13,039	8,761	38,549	(4,238)	10,028	66,139	35,921	102,059
DOA-Public Advocacy	11,448	7,287	32,058	(3,525)	8,344	55,612	(305)	55,307
DOA-Oil & Gas Conservation	0	0	0	0	0	0	(5,932)	(5,932)
DOA-Motor Vehicle	9,945	6,684	29,409	(3,233)	7,633	50,438	20,217	70,654
DOA-PBF	350	422	1,855	(204)	474	2,896	(2,119)	778
DOA-Info Tech Support	0	0	0	0	0	0	0	0
DOA-Violent Crime	0	151	662	(73)	184	925	(1,666)	(741)
DOA-Federal Surplus	0	0	0	0	0	0	(381)	(381)
DOA-E-Travel	70	26,368	265	(29)	79	26,752	(21,864)	4,888
DOA-ALDER	0	73,984	0	0	0	73,984	(35,771)	38,214
DOA-TAS-ASSET	0	0	0	0	0	0	0	0
DOA-IRIS	0	184,248	0	0	0	184,248	106,081	290,330
DOA-Payroll	0	292,695	0	0	0	292,695	(94,436)	198,260
DOA-Purchasing	0	814	3,577	(393)	921	4,918	2,297	7,216
Law (3)	37,263	26,337	23,231	(7,897)	42,666	121,601	49,447	171,047
Revenue (4)	35,393	24,198	66,062	(14,590)	23,320	134,383	(23,663)	110,721
Education (5)	12,130	13,157	48,266	(12,292)	56,406	117,666	(39,581)	78,084
Health (DHSS) (6)	239,851	176,403	581,415	(130,850)	162,479	1,029,297	67,799	1,097,097
Labor (7)	47,732	41,589	83,472	(60,882)	72,672	184,584	(24,124)	160,459
Commerce (8)	30,656	23,349	44,859	(19,968)	15,345	94,241	7,249	101,491
Military (9)	19,366	14,559	75,298	(16,096)	3,422	96,548	7,374	103,921
Natural Resources (10)	48,921	46,730	150,089	(87,040)	120,681	279,382	(6,302)	273,080
Fish & Game (11)	68,304	55,703	219,690	(107,004)	70,540	307,232	74,383	381,614
Public Safety (12)	61,907	43,146	56,987	(174,196)	8,554	(3,602)	(5,765)	(9,367)
HECWF (16)	0	0	0	0	0	0	0	0
Environmental (18)	33,435	23,409	175,377	(16,979)	64,012	279,254	66,808	346,063
Corrections (20)	143,599	97,263	65,079	(103,518)	22,768	225,190	15,892	241,082
DOT Central Facilities	559	445	0	(457)	342	889	215	1,105
DOT North Facilities	699	501	0	(514)	395	1,081	(1,107)	(26)
DOT SC Facilities	1,818	1,168	0	(1,200)	895	2,680	838	3,518
Transportation (25)	211,798	148,196	1,253,114	(152,231)	113,127	1,574,005	230,948	1,804,953
Ombudsman (30)	0	0	0	0	0	0	0	0
Legislature (31)	0	22,259	26,064	(10,247)	19,793	57,870	6,975	64,845
Leg Audit (33)	0	2,015	0	(720)	0	1,295	1,575	2,870
Court System (41)	0	39,055	74,031	(14,570)	41,877	140,392	23,938	164,330
Univ of Alaska (45)	0	0	0	0	0	0	2	2
Other	0	0	0	(942)	0	(942)	(3,041)	(3,983)
Total Allocated	1,077,378	1,440,171	3,190,489	(970,140)	905,596	5,643,494	461,080	6,104,574

STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
Fiscal Year 2024 Statewide Cost Plan
Fiscal Year Ended June 30, 2024



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Mike Dunleavy
Governor

maximus



**An Indirect Cost Allocation Plan
Prepared For:
State of Alaska
Statewide Cost Allocation Plan**

Based on actual expenditures for
Fiscal Year ending June 30, 2022

Preparing Fixed Costs for Use in SFY 2024

TABLE OF CONTENTS

Section

- I. Introduction
- II. Certification by an Agency Official
- III. Organization Chart
- IV. Cost Allocation Agreement
- V. FISCAL YEAR 2024 Fixed Costs

THE ENCLOSED REPORT IS A SUMMARY OF THE STATEWIDE COST ALLOCATION PLAN FOR THE FISCAL YEAR 2024. 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 2024 is based on actual data incurred during the fiscal year ended June 30, 2022 (FY 2022). The Plan was prepared by MAXIMUS Consulting Services, Inc. at the request of the Department of Administration, State of Alaska.

The U.S. Office of Management and Budget issued the OMB Uniform Guidance 2 CFR Part 200 (formerly Circular A-87), which defines allowable expenditures for Federal grants. The Uniform Guidance establishes procedures for recovering both direct and indirect costs of programs. The Uniform Guidance 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, 2022, should be fixed, and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2024 (FY 2024).

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 2 CFR Part 200.
- Organization Chart** - a current State of Alaska organization chart.
- Cost Allocation Agreement** – agreement signed by federal cognizant agency (DHHS) and the State of Alaska.
- Fiscal Year 2024 Fixed Costs** - schedule which summarizes fixed costs for each State agency.

SECTION II

CERTIFICATE OF COST ALLOCATION PLAN

STATE-WIDE COST ALLOCATION PLAN

**TITLE 2 OF THE CFR, PART 200
CERTIFICATE OF COST ALLOCATION PLAN**

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

1. All costs included in this plan dated 7/27/2023 to establish cost allocations or billings for fiscal year ended June 30, 2022 are allowable in accordance with the requirements of 2 CFR Part 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 agreements 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.
3. The covered telecommunications and video surveillance services or equipment mentioned in Section 889 of the National Defense Authorization Act of 2019 and covered at §2 CFR Part 200.216, which are unallowable, were not charged as part of the indirect cost proposal directly or indirectly to Federal awards.

I declare that the foregoing is true and correct.

State of Alaska

Government Unit

// SIGNATURE ON FILE //

Signature

Hans Zigmund

Name of Official

Director, Department of Administration, Division of Finance

Title

7/27/2023

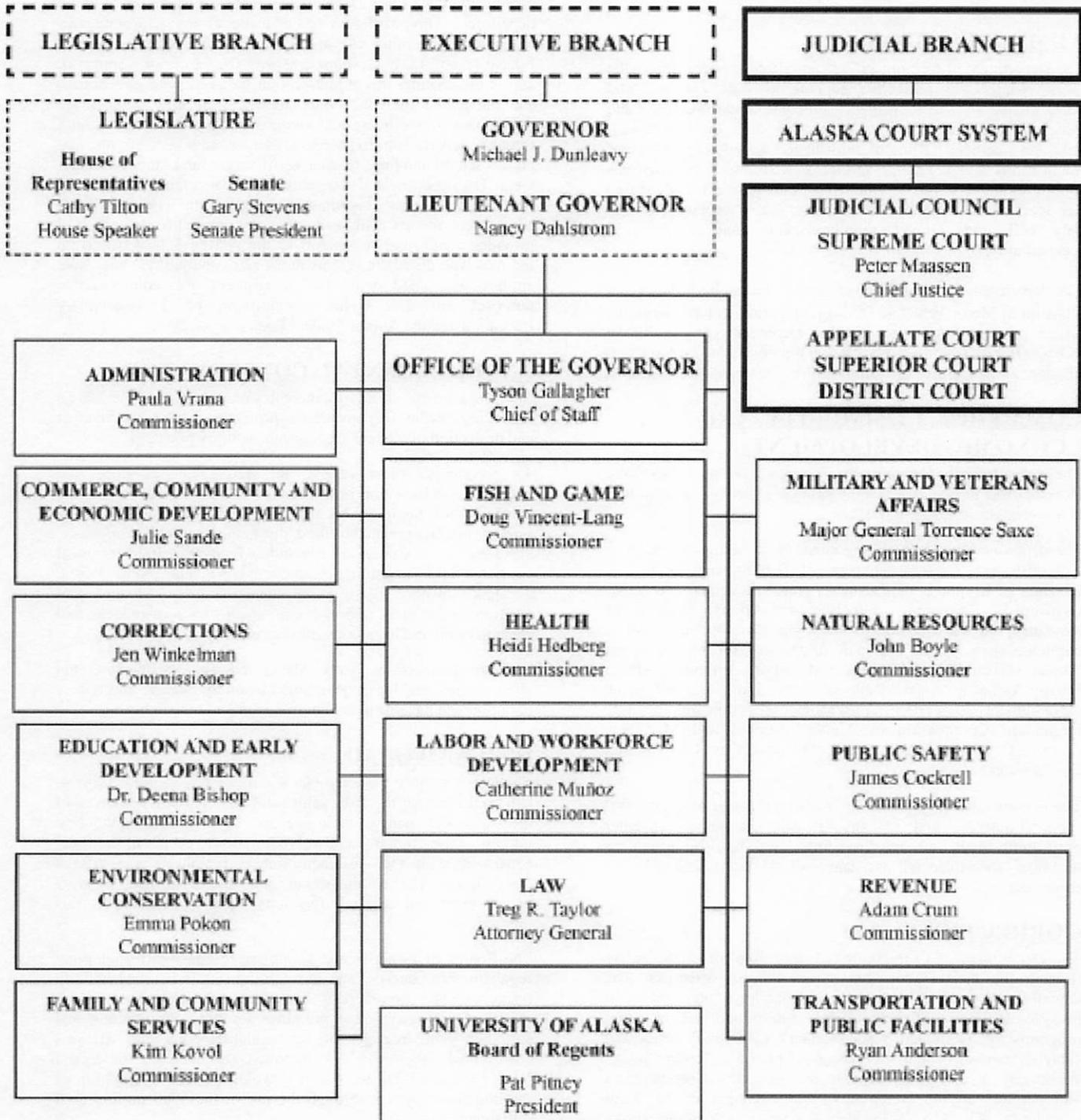
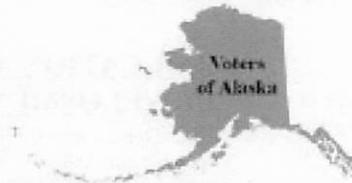
Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

SECTION III
ORGANIZATION CHART

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2024



- - - 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, 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 Public Broadcasting Commission; and the Office of Administrative Hearings.

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; Alcohol and Marijuana Control Office; and the Alaska Oil and Gas Conservation Commission.

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 13 correctional facilities and jails 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 administrative support to the Alaska State Council on the Arts who distributes grants to the arts community. Other state entities associated with the department for administrative purposes are the Alaska Commission on Post-secondary 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 nine 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 services include: administering Medicaid services for low-income and disabled Alaskans through the Division of Health Care Services and Behavioral Health; 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). The department also provides acute, inpatient mental health services for anyone in Alaska requiring hospitalization for a psychiatric crisis through the 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 preparedness, response and recovery; 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, and procurement products and services.
- Alaska Aerospace Corporation - Administratively aligned within department with separate and independent legal existence; provide integration, checkout, and launch facilities to the 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 wildland 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 1,719 oil and gas leases encompassing 3.3 million acres; a park system that contains one-third of the nation's state park lands; 40% of the nation's fresh water; fire protection services and related fire and aviation management activities on 150 million acres of land throughout Alaska; hazardous fuels reduction projects to proactively protect communities statewide; forest resource management on 20 million acres of State land, including over 2 million acres of State Forests; mineral management involving over 38,000 mining claims and leases encompassing approximately 3 million acres; agricultural programs that promote, develop, inspect and provide technical assistance and lending services to over 1000 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 USDA representative for phytosanitary inspection, provide harmonized good agriculture audits 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 violent crimes, domestic violence and sexual assault.

REVENUE

The Department of Revenue's responsibilities include; administration and enforcement of Alaska's tax laws; management of the treasury; 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 seaplane 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



1301 Young Street, Suite 1140
Dallas TX. 75202
Phone: (214) 767-3261
Email: CAS-Dallas@psc.hhs.gov

May 9, 2025

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

Dear Mr. Eric Demoulin:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending 06/30/24 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 \$6,514,738 for the fiscal year ending June 30, 2022. However, during a prior year proposal review, the UA representatives informed us that an adjustment is made to the approved interest amount 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.

Mr. E. Demoulin

May 9, 2025
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 06/30/23.

Cost Allocation Services has a new system named Indirect Cost Allocation System (ICAS) that will replace our resource mailbox for accepting indirect cost proposals. Please use the following link to submit your next indirect cost rate proposals: <http://portal.icas.hhs.gov>. All future certifications and transmittal letters will be signed and transmitted within the new system using DocuSign.

Sincerely,
Olulola O.
Oluborode -
S

Digitally signed by
Olulola O. Oluborode
-S
Date: 2025.05.23
08:49:44 -04'00'

Olulola Oluborode
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: May 9, 2025
FILING REF.: The preceding agreement was dated:
May 5, 2025 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, 2024, 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. Finance - ALDER Data Warehouse |
| 5. Print Services | 14. ADA Coordination |
| 6. Finance - IRIS HRM/Payroll System | 15. Shared Services |
| 7. Finance - IRIS FIN/Procurement | 16. Payroll Services |
| 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

H. Office of Management and Budget (effective 7/1/2019)

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: May 9, 2025

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

DocuSigned by:

Eric Demoulin

C0BB21342DF24A3

Eric Demoulin

(NAME)

Director

(TITLE)

6/3/2025

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Olulola O.

Oluborode -S

(SIGNATURE)

Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

May 9, 2025

(DATE)

HHS Representative Wanda Rayfield

Telephone (214) 767-5249

Digitally signed by Olulola O.
Oluborode -S
Date: 2025.05.23 08:49:24 -04'00'

SECTION V
FISCAL YEAR 2024 FIXED COSTS

**STATE OF ALASKA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FISCAL YEAR 2024**

EXHIBIT A

Central Service Departments	DOA-Labor Relations	DOA-Finance	DOA-Accounting	DOA-Credit Card Rebate	Management & Budget	DOE-State Library	Health (DHSS) (6)	Allocated Costs for Fiscal 2022	Roll Forwards	Fixed Costs for FY 2024
Health	0	0	0	0	0	0	1,148,629	1,148,629	289,214	1,437,843
Family & Community Service	0	0	0	0	0	0	164,479	164,479	36,061	200,540
Governor (1)	9,981	6,117	7,647	(8,959)	382,594	16,605	0	413,986	404,534	818,519
DOA-Commissioner	373	226	1,320	(114)	661	246	0	2,712	1,668	4,379
DOA-Admin Services	683	605	3,520	(305)	1,212	671	0	6,387	1,501	7,887
DOA-Personnel	5,340	4,709	27,426	(2,379)	9,479	5,192	0	49,767	33,549	83,315
DOA-Property Mgmt	1,490	0	0	0	2,645	0	0	4,135	0	4,135
DOA-Central Mail	0	201	1,173	(102)	0	224	0	1,497	510	2,006
DOA-Leasing	0	427	2,493	(216)	0	470	0	3,174	(1,339)	1,836
DOA-Telecommunication	0	958	5,573	(483)	0	1,052	0	7,099	(291)	6,809
DOA-Computer Svcs	0	9,923	57,785	(5,012)	0	10,921	0	73,617	38,676	112,293
DOA-Chief Info Officer	0	0	0	0	0	0	0	0	(2,739)	(2,739)
DOA-Bus Transf Office	0	0	0	0	0	0	0	0	0	0
DOA-Risk Mgmt	373	226	1,320	(114)	661	246	0	2,712	(1,558)	1,153
DOA-Pub Office Comm	559	328	1,907	(185)	992	358	0	3,978	2,711	6,688
DOA-Retirement	7,684	4,987	29,039	(2,519)	13,640	5,483	0	58,314	(83,265)	(24,951)
DOA-Admin Hearings	931	630	3,667	(318)	1,653	694	0	7,257	4,781	12,038
DOA-Public Defender	8,584	7,329	42,679	(3,702)	15,238	8,079	0	78,207	48,480	126,688
DOA-Public Advocacy	10,276	6,096	35,492	(3,079)	18,242	6,714	0	73,741	13,843	87,583
DOA-Oil & Gas Conservation	0	0	0	0	0	0	0	0	(72)	(72)
DOA-Motor Vehicle	8,708	5,592	32,559	(2,824)	15,459	6,154	0	65,648	36,729	102,377
DOA-PBF	310	353	2,053	(178)	551	380	0	3,470	795	4,264
DOA-Info Tech Support	14,839	0	0	0	26,343	0	0	41,183	41,179	82,361
DOA-Violent Crime	0	126	733	(84)	0	134	0	930	(1,415)	(485)
DOA-Federal Surplus	0	0	0	0	0	0	0	0	(484)	(484)
DOA-E-Travel	62	18,557	293	(25)	110	45	0	17,042	(23,044)	(6,003)
DOA-ALDER	0	54,866	0	0	0	0	0	54,866	2,310	57,177
DOA-TAS-ASSET	0	0	0	0	0	0	0	0	0	0
DOA-IRIS	0	258,168	0	0	0	0	0	258,168	180,058	438,226
DOA-Payroll	0	831,203	0	0	0	0	0	831,203	491,134	1,322,337
DOA-Purchasing	0	680	3,960	(343)	0	738	0	5,035	3,769	8,804
Law (3)	34,211	20,834	22,315	(6,897)	60,733	35,112	0	166,308	87,981	254,288
Revenue (4)	31,309	18,373	187,894	(12,743)	55,580	23,206	0	303,620	122,229	425,848
Education (5)	15,647	10,487	45,845	(10,737)	27,776	67,897	0	156,915	34,814	191,729
Labor (7)	42,469	29,146	72,766	(53,177)	75,392	66,844	0	233,442	30,900	264,343
Commerce (8)	31,930	18,052	42,312	(17,441)	56,682	40,639	0	172,174	102,685	274,859
Military (9)	16,888	11,177	58,587	(14,059)	29,981	201	0	102,776	8,907	111,682
Natural Resources (10)	44,441	38,799	137,891	(76,024)	78,892	104,239	0	328,237	82,887	411,124
Fish & Game (11)	60,382	44,474	199,213	(93,462)	107,192	84,635	0	402,434	150,457	552,891
Public Safety (12)	54,856	34,582	55,901	(152,150)	97,382	16,068	0	106,639	106,639	213,278
HECWf (16)	0	0	0	0	0	0	0	0	0	0
Environmental (18)	28,949	18,774	128,316	(14,830)	51,391	62,771	0	275,372	502	275,875
Corrections (20)	129,023	80,451	73,530	(90,416)	229,043	42,340	0	463,970	259,611	723,580
DOT Central Facilities	0	354	3,219	(399)	0	336	0	3,510	2,761	6,270
DOT North Facilities	0	399	3,622	(449)	0	380	0	3,952	3,062	7,014
DOT SC Facilities	0	929	8,451	(1,049)	0	895	0	9,227	7,238	16,465
Transportation (25)	190,740	117,911	1,071,643	(132,965)	338,604	112,854	0	1,698,788	269,672	1,968,459
Ombudsman (30)	0	19,900	0	0	0	0	0	19,900	0	19,900
Legislature (31)	20,754	0	19,475	(8,950)	36,842	19,313	0	87,433	17,455	104,887
Leg Audit (33)	0	0	0	(629)	0	0	0	(629)	(629)	(1,257)
Court System (41)	46,521	31,446	52,357	(12,726)	82,584	28,577	0	228,760	89,307	318,066
Univ of Alaska (45)	236,268	0	0	0	419,425	0	0	655,693	0	655,693
Other	0	0	0	(823)	0	0	0	(823)	(3,304)	(4,126)
Total Allocated	1,054,580	1,706,395	2,443,979	(730,828)	2,236,981	770,714	1,313,108	8,794,929	2,890,465	11,685,394

STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
Fiscal Year 2025 Statewide Cost Plan
Fiscal Year Ended June 30, 2025



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Mike Dunleavy
Governor

maximus



**An Indirect Cost Allocation Plan
Prepared For:
State of Alaska
Statewide Cost Allocation Plan**

Based on actual expenditures for
Fiscal Year ending June 30, 2023

Preparing Fixed Costs for Use in SFY 2025



TABLE OF CONTENTS

Section

- I. Introduction
- II. Certification by an Agency
Official
- III. Organization Chart
- IV. Cost Allocation Agreement
- V. FISCAL YEAR 2025 Fixed Costs

THE ENCLOSED REPORT IS A SUMMARY OF THE STATEWIDE COST ALLOCATION PLAN FOR THE FISCAL YEAR 2025. 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 2025 is based on actual data incurred during the fiscal year ended June 30, 2023 (FY 2023). The Plan was prepared by MAXIMUS Consulting Services, Inc. at the request of the Department of Administration, State of Alaska.

The U.S. Office of Management and Budget issued the OMB Uniform Guidance 2 CFR Part 200 (formerly Circular A-87), which defines allowable expenditures for Federal grants. The Uniform Guidance establishes procedures for recovering both direct and indirect costs of programs. The Uniform Guidance 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, 2023, should be fixed, and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2025 (FY 2025).

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 2 CFR Part 200.
- Organization Chart** - a current State of Alaska organization chart.
- Cost Allocation Agreement** – agreement signed by federal cognizant agency (DHHS) and the State of Alaska.
- Fiscal Year 2025 Fixed Costs** - schedule which summarizes fixed costs for each State agency.

SECTION II

CERTIFICATE OF COST ALLOCATION PLAN

**TITLE 2 OF THE CFR, PART 200
CERTIFICATE OF COST ALLOCATION PLAN**

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

1. All costs included in this plan dated April 26, 2024 to establish cost allocations or billings for fiscal year ended June 30, 2023 are allowable in accordance with the requirements of 2 CFR Part 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 agreements 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.
3. The covered telecommunications and video surveillance services or equipment mentioned in Section 889 of the National Defense Authorization Act of 2019 and covered at §2 CFR Part 200.216, which are unallowable, were not charged as part of the indirect cost proposal directly or indirectly to Federal awards.

I declare that the foregoing is true and correct.

State of Alaska

Government Unit

// SIGNATURE ON FILE //

Signature

Mallorie Fagerstrom

Name of Official

State Accountant

Title

05/21/2024

Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

SECTION III
ORGANIZATION CHART

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, 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 Public Broadcasting Commission; and the Office of Administrative Hearings.

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: Alaska Broadband Office, 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; Alcohol and Marijuana Control Office; and the Alaska Oil and Gas Conservation Commission.

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 13 correctional facilities and jails 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 operates Mt. Edgecumbe High School, the state's boarding school program. The department also administers the state libraries, archives, and museum services, and provides administrative support to the Alaska State Council on the Arts and the Professional Teaching Practices Commission. 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.

FAMILY AND COMMUNITY SERVICES

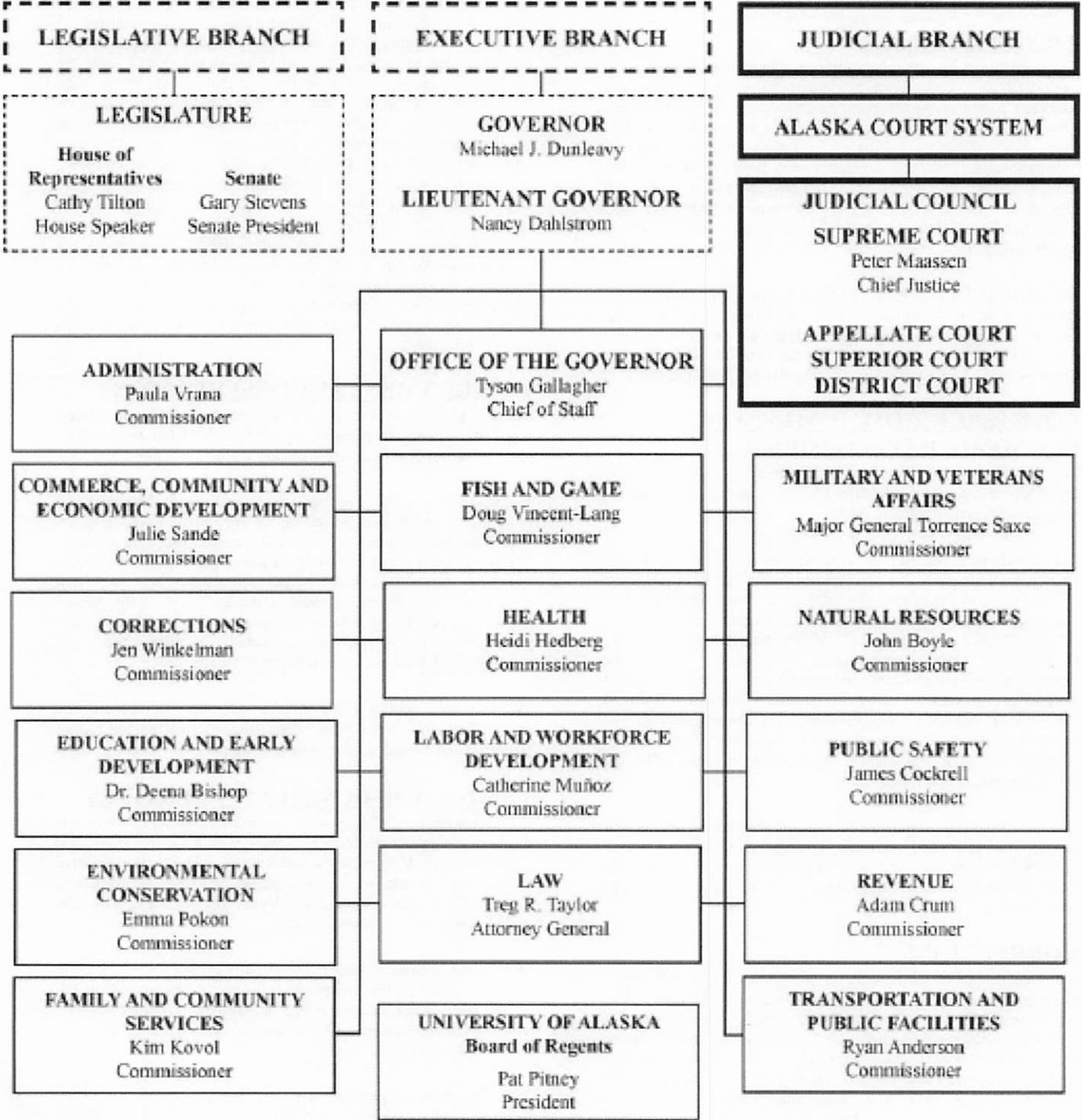
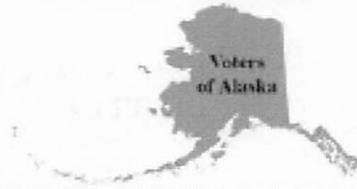
The Department of Family and Community Services' mission is to provide support, safety, and personal well-being for vulnerable Alaskans. The department and its five divisions focus on three priority areas: safe and responsible individuals, families, and communities; compassionate health care for Alaskans; and safe, caring homes for our Alaskan elders.

Within these priority areas, the department's core services to Alaskans are to protect and promote health; provide quality of life in a safe living environment; strengthen families; protect vulnerable populations; and promote personal responsibility and accountable decisions.

The department's primary services include: acute, inpatient mental health services for anyone in Alaska requiring hospitalization for a psychiatric crisis through the operation of the Alaska Psychiatric Institute; safe living environments for seniors through the operation of the Alaska Veterans and Pioneers Homes; providing child protection and family preservation

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2024



- - - 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.

programs through the Office of Children's Services; and operating youth detention facilities, including helping offenders' transition back into their communities, through the Division of Juvenile Justice.

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

The Department of Health's mission is to promote the health, well-being, and self-sufficiency of Alaskans. The department has oversight of health care services, payment, and eligibility determinations; payments of public assistance program benefits; and public health. The Divisions of Behavioral Health, Health Care Services, and Senior and Disabilities Services provide regulatory oversight, claims processing, facility licensing, and enforcement of Medicaid and state regulations. The department will also actively engage with stakeholders to find opportunities for innovation within Medicaid and to improve health outcomes for all Alaskans. 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).

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 preparedness, response and recovery; 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, 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 wildland 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 1,623 oil and gas leases encompassing over 3.2 million acres; 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 40,105 mining claims; leases encompassing approximately 1,238,055 acres (all lease types); agricultural programs that promote, develop, inspect, and provide technical assistance and lending services to over 990 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 and provides harmonized good agriculture audits and retail surveillance.

PUBLIC SAFETY

The Department of Public Safety is responsible for the enforcement of state laws including criminal, fish and wildlife, fire and life safety, search and rescue, illicit drugs, and highway safety laws. The department also maintains statewide functions through its Alaska Scientific Crime Detection Laboratory; domestic violence, sexual assault, and victim services programs; Alaska Public Safety Information Network; a statewide police training academy; and by ensuring reliability of public safety emergency communication services and telecommunications infrastructure.

The department consists of core agencies including: Fire and Life Safety, Alaska State Troopers, Alaska Wildlife Troopers, Village Public Safety Officer Program, Alaska Police Standards Council, Council on Domestic Violence and Sexual Assault, Statewide Services, Administrative Services, and the Violent Crimes Compensation Board.

REVENUE

The Department of Revenue's responsibilities include: administration and enforcement of Alaska's tax laws; management of the treasury; 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 seaplane 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



1301 Young Street, Suite 1140
Dallas TX. 75202
Phone: (214) 767-3261
Email: CAS-Dallas@psc.hhs.gov

May 12, 2025

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

Dear Mr. Eric Demoulin:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending 06/30/25 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 \$6,322,607 for the fiscal year ending June 30, 2023. However, during a prior year proposal review, the UA representatives informed us that an adjustment is made to the approved interest amount 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.

Mr. E. Demoulin

May 12, 2025
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. Your cost allocation plan based on actual costs for the fiscal year ending June 30, 2024, was due by December 31, 2024.

Cost Allocation Services has a new system named Indirect Cost Allocation System (ICAS) that will replace our resource mailbox for accepting indirect cost proposals. Please use the following link to submit your next indirect cost rate proposals: <http://portal.icas.hhs.gov>. All future certifications and transmittal letters will be signed and transmitted within the new system using DocuSign.

Sincerely,

Olulola O.
Oluborode -S

Digitally signed by
Olulola O. Oluborode -S
Date: 2025.05.23
08:45:41 -04'00'

Olulola Oluborode
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: May 12, 2025
FILING REF.: The preced-
ing agreement was dated:
May 9, 2025 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, 2025, 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. Finance - ALDER Data Warehouse |
| 5. Print Services | 14. ADA Coordination |
| 6. Finance - IRIS HRM/Payroll System | 15. Shared Services |
| 7. Finance - IRIS FIN/Procurement | 16. Payroll Services |
| 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

H. Office of Management and Budget (effective 7/1/2019)

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: May 12, 2025

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 _____
DocuSigned by:
Eric Demoulin
C0BB21342DF24A3...
(SIGNATURE) **Eric Demoulin**

(NAME) **Director**

(TITLE) **6/3/2025**

(DATE)

BY THE COGNIZANT AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)
Olulola O. Oluborode-S
Digitally signed by Olulola O. Oluborode-S
Date: 2025.05.23 08:45:13 -04'00'
(SIGNATURE)

Olulola Oluborode
(NAME)
Director, Cost Allocation Services
(TITLE)
May 12, 2025
(DATE)
HHS Representative Wanda Rayfield
Telephone (214) 767-5249

SECTION V

FISCAL YEAR 2025 FIXED COSTS

STATE OF ALASKA
STATE-WIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FISCAL YEAR 2025

EXHIBIT A

Central Service Departments	DOA-Labor Relations	DOA- Finance	DOA- Accounting	DOA-Credit Card Rebate	Manage ment & Budget	DOE-State Library	Allocated Costs for Fiscal 2023	Roll Forwards	Fixed Costs	Adjust ments	Fixed Costs for FY 2025
Governor (1)	11,620	8,208	7,109	(9,308)	292,693	15,001	325,322	297,009	622,332	(293,025)	329,307
DOA-Commissioner	498	253	1,227	(119)	795	342	2,995	858	3,853	(725)	3,128
DOA-Admin Services	782	678	3,272	(317)	1,250	927	6,591	1,384	7,974	(1,329)	6,645
DOA-Personnel	6,254	5,273	25,495	(2,472)	9,997	7,123	51,670	9,485	61,154	(10,389)	50,765
DOA-Property Mgmt	4,264	0	0	0	6,816	0	11,080	0	11,080	(2,899)	8,181
DOA-Central Mail	0	225	1,091	(106)	0	317	1,527	(269)	1,259	0	1,259
DOA-Leasing	0	480	2,318	(225)	0	659	3,232	(632)	2,599	0	2,599
DOA-Telecommunication	0	1,071	5,181	(502)	0	1,439	7,188	246	7,435	0	7,435
DOA-Computer Svcs	0	11,110	53,716	(5,208)	0	15,026	74,644	(14,035)	60,610	0	60,610
DOA-Chief Info Officer	0	0	0	0	0	0	0	0	0	0	0
DOA-Bus Transf Office	0	0	0	0	0	0	0	0	0	0	0
DOA-Risk Mgmt	426	253	1,227	(119)	682	342	2,811	604	3,414	(725)	2,689
DOA-Pub Office Comm	640	367	1,772	(172)	1,022	488	4,118	1,187	5,304	(1,087)	4,217
DOA-Retirement	8,795	5,583	26,995	(2,617)	14,058	7,562	60,375	15,494	75,869	(14,949)	60,920
DOA-Admin Hearings	1,066	705	3,408	(330)	1,704	951	7,505	1,817	9,321	(1,812)	7,509
DOA-Public Defender	14,730	8,206	39,674	(3,846)	23,544	11,099	93,406	27,267	120,672	(23,949)	96,723
DOA-Public Advocacy	11,762	6,823	32,993	(3,199)	18,801	9,220	76,402	20,790	97,191	(19,992)	77,199
DOA-Oil & Gas Conservation	0	0	0	0	0	0	0	0	0	0	0
DOA-Motor Vehicle	10,305	6,260	30,267	(2,934)	16,472	8,464	68,834	18,396	87,231	(16,942)	70,289
DOA-PBF	355	395	1,909	(185)	568	537	3,579	683	4,261	(604)	3,657
DOA-Info Tech Support	15,920	0	0	0	25,447	0	41,367	0	41,367	(28,871)	12,496
DOA-Violent Crime	0	140	682	(66)	0	195	951	26	977	0	977
DOA-Federal Surplus	0	0	0	0	0	0	0	0	0	0	0
DOA-E-Travel	71	98	273	(26)	114	73	602	(26,150)	(25,547)	(121)	(25,668)
DOA-ALDER	0	57,228	0	0	0	0	57,228	(16,756)	40,472	0	40,472
DOA-TAS-ASSET	0	0	0	0	0	0	0	0	0	0	0
DOA-IRIS	0	108,919	0	0	0	0	108,919	(75,329)	33,590	0	33,590
DOA-Payroll	0	1,066,346	0	0	0	0	1,066,346	773,651	1,839,997	0	1,839,997
DOA-Purchasing	0	761	3,681	(357)	0	1,024	5,109	191	5,301	0	5,301
Law (3)	39,161	23,880	20,743	(7,166)	62,595	45,419	184,631	63,030	247,661	(66,561)	181,100
Revenue (4)	59,452	20,223	174,664	(13,241)	95,029	25,588	361,714	227,331	589,044	(101,049)	487,995
Education (5)	19,385	11,917	42,617	(11,156)	30,985	49,492	143,239	25,573	168,813	(32,948)	135,865
Health (DHSS) (6)	236,688	11,195	513,689	(118,751)	378,325	115,400	1,136,546	107,249	1,243,794	(176,549)	1,067,245
Labor (7)	48,400	29,084	67,643	(55,252)	77,363	62,518	229,755	45,171	274,926	(82,265)	192,661
Commerce (8)	37,171	20,919	39,332	(18,122)	59,414	64,640	203,354	109,113	312,466	(63,178)	249,288
Military (9)	18,621	11,470	54,462	(14,608)	29,764	98	99,806	3,258	103,065	(31,649)	71,416
Natural Resources (10)	56,751	44,433	128,181	(78,992)	90,712	149,110	390,195	110,813	501,009	(96,458)	404,551
Fish & Game (11)	68,869	50,322	185,185	(97,110)	110,081	95,691	413,038	105,806	518,843	(117,055)	401,788
Public Safety (12)	68,247	40,569	51,965	(158,089)	109,087	40,930	152,708	156,310	309,019	(115,998)	193,021
HECWF (16)	0	61,131	0	0	0	0	61,131	0	61,131	0	61,131
Environmental (18)	36,389	21,664	119,281	(15,409)	58,165	60,859	280,948	1,694	282,643	(61,849)	220,794
Corrections (20)	149,820	88,168	68,353	(93,946)	239,474	32,759	484,627	259,437	744,064	(254,646)	489,418
DOT Central Facilities	0	388	2,993	(415)	0	342	3,307	2,418	5,724	0	5,724
DOT North Facilities	0	438	3,367	(467)	0	390	3,728	2,647	6,374	0	6,374
DOT SC Facilities	0	1,019	7,856	(1,089)	0	903	8,688	6,008	14,696	0	14,696
Transportation (25)	168,690	129,204	996,184	(138,155)	269,636	115,059	1,540,816	(33,389)	1,507,227	(371,096)	1,136,131
Ombudsman (30)	0	21,380	0	0	0	0	21,380	0	21,380	0	21,380
Legislature (31)	24,538	0	18,104	(9,300)	39,221	6,269	78,832	20,962	99,793	(41,706)	58,087
Leg Audit (33)	0	0	0	(653)	0	0	(653)	(1,948)	(2,601)	0	(2,601)
Court System (41)	53,659	35,453	48,670	(13,223)	85,770	21,514	231,844	91,452	323,296	(91,204)	232,092
Univ of Alaska (45)	270,447	0	0	0	432,286	0	702,734	0	702,734	(459,673)	243,061
Other	0	0	0	(855)	0	0	(855)	87	(767)	0	(767)
Total Allocated	1,443,776	1,912,235	2,785,575	(878,108)	2,581,869	967,766	8,813,112	2,338,937	11,152,049	(2,581,303)	8,570,746

APPENDIX G

FY2025 TAX COLLECTION ACTIVITY & CERTIFICATION

(Cost allocation plan 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 program 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.

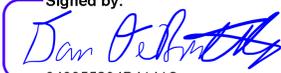
The total Tax Unit cost benefitting both UI and state programs for FY2025 was \$3,856,360. Of that amount, \$3,123,652 or 81% was paid with UI Administrative funds, \$366,354 or 9.5% was paid with STEP funds and \$366,354 or 9.5% was paid with TVEP funds.

**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, \$732,708 was paid from non-federal sources for fiscal year ending June 30, 2025.

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

Signed by: 
Signature: _____
343355264B4141C...

Name of Official: Dan DeBartolo

Title: Administrative Services Division Director

Date of Execution: 2/20/2026

APPENDIX H
UNEMPLOYMENT INSURANCE PENALTIES AND INTEREST
ACTIVITY & CERTIFICATION

(Cost allocation plan 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 (FY2024 and FY2025). The total cases for FY2024 and FY2025 were 12,398 with 2,510 (20.25%) 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 FY2025 was \$1,978,650 with \$400,582 attributable to fraud. Out of the \$400,582 attributable to fraud, 19.35% or \$77,532 was the cost 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 \$487,019 costs associated with penalties in FY2025, \$340,913 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 was \$183,422 for FY2025.

**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, 2025, \$183,422 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

Signed by: 
Signature: 343355204B4141C...

Name of Official: Dan DeBartolo

Title: Administrative Services Division Director

Date of Execution: 2/20/2026

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2027 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			
FY2024 Cases	903	4,298	5,201
FY2025 Cases	1,607	5,590	7,197
Total UI Overpayment Cases	<u>2,510</u>	<u>9,888</u>	<u>12,398</u>
2 Year Average Percentages	20.25%	79.75%	100.00%
Benefit Payment Control Expenditures			
FY2025 Expenditures	\$ 400,582	\$ 1,578,069	\$ 1,978,650
BARTS Screens			
Screens used to manage cases	6	25	31
Percentage	19.35%	80.65%	100.00%
Total Costs associated with assessing penalties	<u>\$ 77,532</u>	<u>\$ 1,272,636</u>	<u>\$ 1,350,168</u>
Breakdown of costs for assessing penalties	STATE	UCF	TOTAL
Penalties Collected			
FY2025 Penalty Revenue Collected	\$ 340,913	\$ 146,106	\$ 487,019.00
Statutorily Percentages on Penalties Collected	70.00%	30.00%	100.00%
Penalty Costs Attributable to Non-UCF	<u>\$ 54,272</u>		
Contribution to UI appropriation from non-UCF source	<u>\$ 183,422</u>		

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, FY2026 AND FY2027

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2027 INDIRECT COST RATE PROPOSAL**

**DEPARTMENT-WIDE
TREND ANALYSIS
FISCAL YEARS 2026 and 2027**

<u>DEPARTMENTAL OVERHEAD</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>VARIANCE</u>	
	<u>2026</u>	<u>2027</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 4,021,375	\$ 4,455,558	\$ 434,183	9.74%
Benefits	1,522,962	1,700,222	177,260	10.43%
Travel	101,933	56,721	(45,212)	-79.71%
Contract Services	293,496	806,396	512,900	63.60%
Communications	25,434	23,503	(1,931)	-8.22%
Printing	315	1,263	948	75.05%
Repairs & Maintenance	11,471	5,774	(5,697)	-98.67%
Equipment Rental	-	-	-	#DIV/0!
Transportation	10,719	10,000	(719)	-7.19%
Premises Rent	363,141	313,234	(49,906)	-15.93%
Other	335,114	51,873	(283,241)	-546.02%
Supplies	87,320	102,294	14,975	14.64%
Equipment	-	-	-	
Sub-Total Indirect Costs	6,773,280	7,526,839	753,558	10.01%
SWCAP	\$ 294,095	\$ 192,661	(101,434)	-52.65%
Leases paid from State funds	376,100	382,278	6,178	1.62%
Administrative Systems (IRIS/ALDER) Unbilled	73,460	106,254	32,794	30.86%
Audit Costs	597,031	379,409	(217,622)	-57.36%
Carryforward	472,056	(34,587)	(506,643)	1464.84%
Total Indirect	\$ 8,586,022	\$ 8,552,853	\$ (33,168)	-0.39%
Base		\$ 91,509,313	\$ 91,509,313	100.00%
Department-Wide Rate	8.04%	7.66%	-0.38%	-4.96%
Statewide Rate	2.04%	1.69%	-0.35%	-20.71%
Combined Dept-Wide and Statewide Rates	10.08%	9.35%	-0.73%	-7.81%

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2027 INDIRECT COST RATE PROPOSAL**

**DEPARTMENT-WIDE
TREND ANALYSIS
FISCAL YEARS 2026 and 2027**

<u>DVR</u>	<u>PROJECTED 2026</u>	<u>PROJECTED 2027</u>	<u>VARIANCE</u>	
			<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 561,629	\$ 618,624	\$ 56,995	9.21%
Benefits	372,971	420,608	47,637	11.33%
Travel	28,500	6,000	(22,500)	-375.00%
Contract Services	121,628	269,649	148,021	54.89%
Communications	8,000	11,000	3,000	27.27%
Printing	-	-	-	#DIV/0!
Repairs & Maintenance	3,000	5,000	2,000	40.00%
Equipment Rental	-	-	-	#DIV/0!
Transportation	-	-	-	#DIV/0!
Premises Rent	79,372	81,351	1,979	2.43%
Other	8,800	27,000	18,200	67.41%
Supplies	20,200	20,200	-	0.00%
Equipment	-	-	-	
Sub-Total Indirect Costs	1,204,100	1,459,431	255,331	17.50%
Carryforward	\$ (94,521)	\$ (246,156)	(151,635)	61.60%
Total Indirect	\$ 1,109,579	\$ 1,213,275	\$ 103,696	8.55%
Base	\$ 14,639,700	\$ 16,021,069	\$ 1,381,369	8.62%
DVR Division Rate	7.58%	7.57%	-0.01%	-0.13%
Department-Wide Rate	8.04%	7.66%	-0.38%	-4.96%
Statewide Rate	2.04%	1.69%	-0.35%	-20.71%
Total Rate	17.66%	16.92%	-0.74%	-4.37%

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2027 INDIRECT COST RATE PROPOSAL**

**DEPARTMENT-WIDE
TREND ANALYSIS
FISCAL YEARS 2026 and 2027**

<u>DETS</u>	<u>PROJECTED</u>		<u>VARIANCE</u>	
	<u>2026</u>	<u>2027</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 899,282	\$ 1,000,402	\$ 101,120	10.11%
Benefits	\$ 543,216	538,643	(4,573)	-0.85%
Travel	\$ 38,900	20,300	(18,600)	-91.63%
Contract Services	\$ 549,200	161,986	(387,214)	-239.04%
Communications	\$ 274,100	9,200	(264,900)	-2879.35%
Printing	\$ 21,700	39,300	17,600	44.78%
Repairs & Maintenance	\$ 4,300	3,000	(1,300)	-43.33%
Equipment Rental	\$ -	-	-	#DIV/0!
Transportation	\$ -	-	-	#DIV/0!
Premises Rent	\$ 46,700	49,514	2,814	5.68%
Other	\$ 9,000	4,800	(4,200)	-87.50%
Supplies	\$ 29,800	29,800	29,800	100.00%
Equipment	\$ -	-	-	
	-			
Sub-Total Indirect Costs	2,416,198	1,856,945	(529,453)	-28.51%
Carryforward	\$ 67,511	\$ (309,804)	(377,315)	0.00%
Total Indirect	\$ 2,483,709	\$ 1,547,141	\$ (906,768)	-58.61%
Base	\$ 31,448,402	\$ 32,831,155	\$ 1,382,753	4.21%
DETS Division Rate	7.90%	4.71%	-3.19%	-67.73%
Department-Wide Rate	8.04%	7.66%	-0.38%	-4.96%
Statewide Rate	2.04%	1.69%	-0.35%	-20.71%
Total Rate	17.98%	14.06%	-3.92%	-27.88%

THE END
