



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Labor and
Workforce Development

Office of the Commissioner

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Juneau, Alaska 99811
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May 21, 2020

Phat Chau, Cost Negotiator
OASAM/BOC/OAMS/Division of Cost Determination (DCD)
U.S. Department of Labor
200 Constitution Avenue, N.W., Room S-1510
Washington, DC 20210

Dear Mr. Chau,

Enclosed is the FY2021 Indirect Cost Proposal for the Alaska Department of Labor and Workforce Development. Changes to this plan include:

- Reiterating costs from FY17 SWCAP report as the FY19 SWCAP report is not yet available. Costs are reflected in Schedule VII-A for the Statewide Indirect Cost Rate.
- Adding Appendix B2-2 for unbilled indirect cost from previous fiscal years. Costs are reflected in Schedules VII-B Department-Wide.

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

Sincerely,

DocuSigned by:

Gerald Pierce

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Gerald Pierce
Assistant Commissioner

Enclosures

cc: Rachel Paguio, Finance Officer, Administrative Services, DOLWD

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**Alaska Department of Labor
and
Workforce Development**

FY2021 Indirect Cost Proposal

For Fiscal Year Ending June 30, 2021

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

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TABLE OF CONTENTS

Section I.	Introduction	1
Section II.	Certificate of Indirect Costs	4
Section III.	Organization Overview	6
Section IV.	Cost Policy	22
Section V.	Financial Information	27
Section VI.	Classification of Costs.....	37
Section VII.	FY2021 Department-Wide Fixed Indirect Cost Rate	79
Section VIII.	FY2021 Vocational Rehabilitation Division Fixed Indirect Cost Rate	84
Section IX.	FY2021 Employment and Training Services Division Fixed Indirect Cost Rate	89
Section X.	Allocated Costs.....	94
Appendix A: FY2021 Organization Charts		
Appendix B1: Chart of Accounts		
Appendix B2: Financial Reports		
Appendix C: FY2019 and FY2021 Leases		
Appendix D: FY2019 Legislative Audit		
Appendix E: FY2019 Administrative Systems (IRIS/ALDER) Unbilled		
Appendix F: FY2017 Statewide Cost Allocation Plan Agreement		
Appendix G: FY2019 Tax Collection Activity		
Appendix H: FY2019 Unemployment Insurance Penalties and Interest Activity		
Appendix I: Income Eligibility Verification System		
Appendix J: Trend Analysis, FY2020 and FY2021		

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SECTION I
INTRODUCTION

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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, 2020 and ending June 30, 2021 (FY2021). The proposal has been developed to support the approval of a FY2021 department-wide fixed indirect cost rate, FY2021 Vocational Rehabilitation division fixed indirect cost rate, and FY2021 Employment and Training Services division fixed indirect cost rate by the U.S. Department of Labor (USDOL). The department's federal cognizant agency is USDOL.

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

- ❑ **Section II: Certificate of Indirect Costs** - Certificate signed by an authorized department official certifying the proposal has been prepared in accordance with applicable policies and procedures of OMB Circular 2 CFR 200 Subpart E.
- ❑ **Section III: Organization Overview** - Description of the responsibilities, services and funding of the department's divisions and programs.
- ❑ **Section IV: Cost Policy** - Statements on the department's cost policies and descriptions of procedures and methods used to assign costs to benefiting programs and funding sources.
- ❑ **Section V: Financial Information** - Schedules providing the department's actual expenditures for the fiscal year ended June 30, 2019 (FY2019) and budgeted expenditures and funding for FY2021.
- ❑ **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: FY2021 Department-Wide Fixed Indirect Cost Rate** - Schedules providing the calculation of the FY2021 department-wide fixed indirect cost rate.
- ❑ **Section VIII: FY2021 Vocational Rehabilitation Division Fixed Indirect Cost Rate** - Schedules providing the calculation of the FY2021 Vocational Rehabilitation Division fixed indirect cost rate.

- Section IX: FY2021 Employment and Training Services Division Fixed Indirect Cost Rate** - Schedules providing the calculation of the FY2021 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: FY2021 Organization Charts** - Department organization charts for FY2021.
- Appendix B1: Chart of Accounts** - Department chart of accounts structures for FY2019 and FY2021.
- Appendix B2: Financial Reports** - Department FY2019 financial reports including an operating and capital appropriation expenditures report, FY2019 CAFR Letter of Transmittal, FY2019 federal schedule reports, and FY2019 employee timesheet.
- Appendix C: FY2019 and FY2021 Leases** - FY2019 actual and FY2021 budgeted lease costs that show state paid versus component costs by lease that have been claimed as indirect costs.
- Appendix D: FY2019 Legislative Audit** - Memorandum billing for State of Alaska FY2019 Single Audit Services that have been claimed as indirect costs.
- Appendix E: FY2019 Administrative Systems (IRIS/ALDER) Unbilled** - Copy of FY2019 unbilled IRIS FIN (procurement and financial system) IRIS HRM (payroll system) and ALDER (data warehouse) usage by the Department of Administration, Division of Finance that has been claimed as indirect costs.
- Appendix F: FY2017 Statewide Cost Allocation Plan (SWCAP) Agreement** – State of Alaska FY2017 SWCAP agreement identifying the statewide FY2017 fixed indirect costs. FY2019 SWCAP is not yet available.
- Appendix G: FY2019 Tax Collection Activity** - Description of the department’s tax collection activity, and certification of compliance with ETA TEGL No. 06-05.
- Appendix H: FY2019 Unemployment Insurance Penalties and Interest Activity** - Description of the department’s unemployment insurance penalties and interest activity, and certification of compliance with ETA TEGL 15-09.
- Appendix I: Income Eligibility Verification System** - Description of the department’s income eligibility verification system.
- Appendix J: Trend Analysis, FY2020 and FY2021** - Trend analysis of projected department overhead with variances.

SECTION II
CERTIFICATE OF INDIRECT COSTS

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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 FY2021 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular 2 CFR 200 Subpart E, "Cost Principles." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with the applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

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

Signature: 
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Name of Official: Gerald Pierce

Title: Assistant Commissioner

Date of Execution: 5/21/2020

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SECTION III
ORGANIZATION OVERVIEW

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ORGANIZATION OVERVIEW

In FY2021, the department consists of the Office of the Commissioner, the Alaska Workforce Investment Board, the Alaska Labor Relations Agency and six divisions: Administrative Services, Workers' Compensation, Labor Standards and Safety, Employment and Training Services, Vocational Rehabilitation and the Alaska Vocational Technical Center. Each division consists of components which are described below.

FY2019 actual expenditures and FY2021 budgeted expenditures and funding information for each component is provided in Section V of the proposal, and FY2021 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 Commissioner 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:

1001: Constitutional Budget Reserve

1003: General Fund Match

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 planning and coordinating entity for state and federal workforce development programs. Effective July 15, 2019, the Grants Unit from the Division of Employment and Training Services (DETS), Workforce Development component was transferred to the WIB component for supervision. In FY2021, the budget authorization was transferred to WIB. DETS will continue to provide reporting, technical assistance and support.

Funding Sources:

1001: Constitutional Budget Reserve

1004: General Fund Receipts

1002: Federal Receipts

- CFDA 17.258 - WIOA Adult Program
- CFDA 17.259 - WIOA Youth Activities
- CFDA 17.268 - H-1B Job Training Grants - American Apprenticeship Initiative Project
- CFDA 17.278 - WIOA Dislocated Worker Formula Grants
- CFDA 17.280 - WIOA Dislocated Worker National Reserve Demonstration Grants—Opioid Crisis
- CFDA 17.285 - Apprenticeship USA Grants

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:

1001: Constitutional Budget Reserve

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, Data Processing, and Labor Market Information.

Management Services Component

The Management Services component provides for 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.

In FY2017, Shared Services of Alaska (SSOA) was created as a new division under the Alaska Department of Administration (DOA) to provide back-office support of common administrative transactions to allow agencies to focus on core mission responsibilities. The first function moved to SSOA was travel reimbursements, and as a result three positions from the Management Services component were transferred to SSOA in FY2019. The second function moved to SSOA is general accounts payable, and as a result two positions from the Management Services component transferred to SSOA in FY2019. Funding for all five of these positions are charged by SSOA via Reimbursable Service Agreement (RSA).

Per Administrative Order number 302 and effective January 3, 2019, to ensure cohesive and effective implementation of statewide policy and fiscal directives, the director position of the Administrative Services Division was transferred to the Office of Management and Budget (OMB) in the Office of Governor. The purpose of this order was to streamline and increase accountability of budget and policy administration within the Executive Branch of State government by centralizing all significant administrative services oversight. This position continues to provide supervision of the Administrative Services Division, and funding for the position is charged to Management Services from OMB via RSA.

Funding Sources:

1001: Constitutional Budget Reserve

1002: Federal Receipts

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

1003: General Fund Match

1004: General Fund Receipts

1007: Inter-Agency Receipts

Leasing Component

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

Funding Sources:

1001: Constitutional Budget Reserve

1004: General Fund Receipts

Data Processing Component

The Data Processing 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.

Per Administrative Order 284 and effective April 25, 2017, the Office of Information Technology (OIT) was established within DOA to work with departments to improve the way the State acquires and manages information technology and to use a coordinated approach that builds on existing structures and successful practices for maximum public benefit. As a part of this initiative, the department's lead Data Processing Manager was transferred to OIT in FY2019. This position continues to provide supervision of the department's Data Processing component and IT positions. In FY2019, eight more positions from the Data Processing component were transferred to OIT. Funding for all nine of these positions are charged by OIT via RSA.

Funding Sources:

1001: Constitutional Budget Reserve

1002: Federal Receipts

- CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities
- CFDA 17.225 - Unemployment Insurance - Administration

1004: General Fund Receipts

1007: Inter-Agency Receipts

Labor Market Information Component

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

Funding Sources:

1001: Constitutional Budget Reserve

1002: Federal Receipts

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

1004: General Fund Receipts

1007: Inter-Agency Receipts

1092: Mental Health Trust Authority Authorized Receipts

1108: Statutory Designated Program Receipts

1157: Workers Safety and Compensation Administration Account

Workers' Compensation Division

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

Workers' Compensation Component

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

Funding Sources:

1157: Workers Safety and Compensation Administration Account

Workers' Compensation Appeals Commission Component

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

Funding Sources:

1157: Workers Safety and Compensation Administration Account

Workers' Compensation Benefits Guaranty Fund Component

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

Funding Sources:

1203: Workers' Compensation Benefits Guaranty Fund

Second Injury Fund Component

The Second Injury Fund component facilitates reemployment of injured workers. The component ensures that workers' compensation insurance premiums for employees suffering from a condition caused by an earlier injury are equivalent to those of able-bodied workers by limiting the liability of an employer in regards 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:

1001: Constitutional Budget Reserve

1004: General Fund Receipts

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

Mechanical Inspection Component

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

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

Funding Sources:

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1172: Building Safety Account

Occupational Safety and Health Component

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

- Providing for prompt elimination or restraint of imminent danger situations and investigating employee complaints, work-related fatalities, and catastrophes;
- Completing compliance inspections in accordance with state and federal mandates, without advance notice, to assess workplace safety and health and issuing citations if necessary;
- Preparing, adopting, amending, or repealing general and specific safety and health standards governing the conditions of employment in all workplaces to be "as stringent" as those adopted or recognized by the United States Secretary of Labor under the authority of the Occupational Safety and Health Act of 1970;
- Protecting employees against discharge or discrimination for exercising the rights afforded by the Alaska Occupational Safety and Health (AKOSH) standards;
- Encouraging voluntary compliance by employers and employees in reducing the number of safety and health hazards at their work places through consultative on-site visits and providing employers and employees training on state and federal regulations;
- Processing employer requests for variances from existing standards;
- Compiling and disseminating statistical information on program activity for department and state administrators and the federal Occupational Safety and Health Administration (OSHA);
- Issuing certificates of fitness for validating the qualifications of painters, asbestos abatement workers, and explosive handlers; and auditing asbestos abatement and explosive handlers training programs.

Funding Sources:

1001: Constitutional Budget Reserve

1002: Federal Receipts

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

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1157: Workers Safety and Compensation Administration Account

Alaska Safety Advisory Council Component

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

Funding Sources:

1108: Statutory Designated Program Receipts

Employment and Training Services Division

The mission of the Employment and Training Services Division 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.

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.

Funding Sources:

1002: Federal Receipts

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

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.

Funding Sources:

1002: Federal Receipts

- CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities

- CFDA 17.258 - WIOA Adult Program
- CFDA 17.268 - H-1B Job Training Grants - American Apprenticeship Initiative Project
- CFDA 17.278 - WIOA Dislocated Worker Formula Grants
- CFDA 17.801 - Disabled Veterans' Outreach Program – Disable Veterans Outreach and Local Veterans' Employment Representative Programs
- CFDA 96.008 - Social Security - Work Incentives Planning and Assistance Program

1007: Inter-Agency Receipts

1049: Training and Building Fund

1108: Statutory Designated Program Receipts

Workforce Development Component

The Workforce Development component 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). The 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. This component also manages pass-through grants for the Technical and Vocational Education Program and Alaska Construction Academy programs.

Effective July 15, 2019, the Grants Unit from the Division of Employment and Training Services (DETS), Workforce Development component was transferred to the AWIB component for supervision. However, DETS will continue to provide reporting, technical assistance and support.

Funding Sources:

1001: Constitutional Budget Reserve

1002: Federal Receipts

- CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities
- CFDA 17.235 - Senior Community Service Employment Program
- CFDA 17.245 - Trade Adjustment Assistance

- CFDA 17.258 - WIOA Adult Program
- CFDA 17.259 - WIOA Youth Activities
- CFDA 17.268 - H-1B Job Training Grants - American Apprenticeship Initiative Project
- CFDA 17.270 - Reentry Employment Opportunities – Fidelity Bonding Demonstration
- CFDA 17.271 - Work Opportunity Tax Credit Program
- CFDA 17.273 - Temporary Labor Certification for Foreign Workers
- CFDA 17.277 - WIOA National Dislocated Worker – National Emergency Grants
- CFDA 17.278 - WIOA Dislocated Worker Formula Grants
- CFDA 17.280 - WIOA Dislocated Worker National Reserve Demonstration Grants– Opioid Crisis
- CFDA 17.285 - Apprenticeship USA Grants
- CFDA 17.801 - Disabled Veterans Outreach Program and Local Veterans' Employment Representative Program
- CFDA 84.002 - Adult Education - Basic Grants to States

1003: General Fund Match

1004: General Fund Receipts

1054: State Training and Employment Program Account

1151: Technical and Vocational Education Program Account

Unemployment Insurance Component

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

Funding Sources:

1002: Federal Receipts

- CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities
- CFDA 17.225 - Unemployment Insurance - Administration; and Alternative Trade Adjustment Assistance benefit, Emergency Unemployment Compensation, Reemployment & Eligibility Assessment, SBR Benefit Audit Recovery Tracking System, SBR State Information Data Exchange System Implementation, SBR Wage Verification, Disaster Unemployment Assistance Administration and Disaster Unemployment Assistance Benefits
- CFDA 97.034 Disaster Unemployment Assistance – Disaster Relief Administration and Benefits

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1054: State Training and Employment Program Account

1108: Statutory Designated Program Receipts

1151: Technical and Vocational Education Program Account

Vocational Rehabilitation Division

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

The division also adjudicates claims on behalf of the Social Security Administration for Title II and Title XVI applicants for disability benefits and provides referrals for services. The division consists of four components: Vocational Rehabilitation Administration, Client Services, Disability Determination, and Special Projects.

Vocational Rehabilitation Administration Component

The Vocational Rehabilitation Administration component provides administrative oversight and support for all programs and activities of the division. The component: sets policy and provides oversight and evaluation of the activities of the division; monitors grants to public and private non-profit organizations providing disabilities services; identifies new federal and state resources

available to support the program; participates in a collaborative partnership with two federally required consumer controlled councils to ensure an effective service delivery system.

Funding Sources:

1002: Federal Receipts

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

1007: Inter-Agency Receipts

Client Services Component

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

Funding Sources:

1001: Constitutional Budget Reserve

1002: Federal Receipts

- CFDA 84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States
- CFDA 96.006 - Supplemental Security Income

1003: General Fund Match

1117: Randolph Sheppard Small Business Fund

1237: Vocational Rehabilitation Small Business Enterprise Revolving Fund

Disability Determination Component

The Disability Determination (DD) component provides efficient adjudication of claims for disability benefits under the Title II and Title XVI of the Social Security Act. DD operates as a federally regulated agency. Adjudication services are also provided for the Department of Health

and Social Services, Division of Public Assistance and are funded through an RSA. DD is responsible for obtaining medical records and in certain situations purchasing medical exams in order to adjudicate these disability claims.

Funding Sources:

1002: Federal Receipts

- CFDA 96.001 - Social Security - Disability Insurance

1007: Inter-Agency Receipts

Special Projects Component

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

Funding Sources:

1001: Constitutional Budget Reserve

1002: Federal Receipts

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

1003: General Fund Match

1004: General Fund Receipts

1007: Inter-Agency Receipts

Alaska Vocational Technical Center Division

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

Alaska Vocational Technical Center Component

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

Funding Sources:

1001: Constitutional Budget Reserve

1002: Federal Receipts

- CFDA 84.063 - Federal Pell Grant Program
- CFDA 84.425 – Education Stabilization Fund – Higher Education Emergency Relief
- CFDA 84.268 - Federal Direct Student Loans

1004: General Fund Receipts

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1108: Statutory Designated Program Receipts

1151: Technical and Vocational Education Program Account

AVTEC Facilities Maintenance Component

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

In FY2019, 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. The transition of maintenance staff from individual agencies to DOTPF has been staggered. Six AVTEC Facilities Maintenance staff transferred to DFS in FY2021. Funding for all of these positions are charged to AVTEC from DFS via RSA.

Funding Sources:

1007: Inter-Agency Receipts

1061: Capital Improvement Project Receipts

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

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SECTION IV
COST POLICY

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COST POLICY

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

Accounting Policies

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

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

Generally Accepted Accounting Principles

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

OMB Circular 2 CFR 200 Subpart E

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

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

Types of Costs

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

Direct Cost Assignment

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

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

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

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

Cost Allocation

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

Indirect Cost Rate

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

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

divisions, programs and funding sources of the department. Section VII, FY2021 Department-Wide Fixed Indirect Cost Rate, provides the rate proposed for FY2021.

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, FY2021 Vocational Rehabilitation Division Fixed Indirect Cost Rate, provides the rate proposed for FY2021.

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, FY2021 Employment and Training Services Division Fixed Indirect Cost Rate, provides the rate proposed for FY2021.

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

SECTION V
FINANCIAL INFORMATION

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FINANCIAL INFORMATION

Schedules in this section provide the department's actual expenditures for FY2019 and budgeted expenditures and funding for FY2021. All subsequent schedules in the proposal reconcile to the schedules presented in this section. The schedules are provided following a brief description.

FY2019 Actual Department Expenditures

Schedule V-A, Actual Department Expenditures for the Fiscal Year Ended June 30, 2019, provides the department's total operating expenditures for FY2019 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.

FY2021 Budgeted Department Expenditures

Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2021, provides the department's total budgeted expenditures for FY2021 as presented in the FY2021 Governors Budget Plan Scenario (16414). 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.

FY2021 Budgeted Department Funding

Schedule V-C, Budgeted Department Funding for the Fiscal Year Ending June 30, 2021, provides the department's total budgeted funding for FY2021 as presented in the FY2021 Governors Plan Budget Scenario (16414). 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:

- ❑ Constitutional Budget Reserve (1001) – appropriation from the budget reserve to fund the operations of state government.
- ❑ Federal Receipts (1002) - federal funding provided to the department.
- ❑ General Fund - includes the following general fund account codes:
 - General Fund Match (1003) - appropriation from the general fund used to match federal program funding.
 - General Fund Receipts (1004) - appropriation from the general fund not required as a match for federal programs.
 - General Fund Program Receipts (1005) - receipts for services provided by programs funded by general fund appropriations.
- ❑ I/A (Inter-Agency) Receipts (1007) - receipts for services provided to other department appropriations/programs and other state agencies.
- ❑ Employ 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.
- ❑ Second Injury - the Second Injury Fund Reserve Account (1031). A percentage of indemnity benefits paid by insurers and employers AS 23.30.040.
- ❑ Other - includes the following funding sources:
 - 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.
- Technical and Vocational Education Program (TVEP) Account (1151) - program revenue generated through the diversion of a portion of employee unemployment insurance tax payments (0.16 percent of covered wages), AS 23.15.835.
- 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.

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ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	\$ 759,896	\$ 97,102	\$ 106,717	\$ 17,286			\$ 981,001
Workforce Investment Board	313,253	21,189	57,113	6,602			398,157
AK Labor Relations Agency	401,269	6,367	115,079	14,894			537,609
Total	1,474,418	124,658	278,909	38,782	-	-	1,916,767
Administrative Services							
Management Services	2,782,947	8,434	612,458	25,382			3,429,221
Leasing			2,407,656				2,407,656
Data Processing	1,965,562	1,863	1,737,921	293,470			3,998,816
Labor Market Information	2,773,476	30,333	529,255	16,394			3,349,458
Total	7,521,985	40,630	5,287,290	335,246	-	-	13,185,151
Workers' Compensation							
Workers' Compensation	4,223,012	29,966	1,011,186	83,753		20,671	5,368,588
WC Appeals Commission	271,585		46,848	4,458			322,891
WC Benefits Guaranty Fund	82,910		107,233	155		366,684	556,982
Second Injury Fund	191,084		32,237	606		2,256,245	2,480,172
Fishermen's Fund	238,516	8,144	58,585	3,998		695,084	1,004,327
Total	5,007,107	38,110	1,256,089	92,970	-	3,338,684	9,732,960
Labor Standards and Safety							
Wage and Hour Admin.	1,446,145	9,104	327,392	39,316			1,821,957
Mechanical Inspection	2,118,655	110,626	349,509	31,239			2,610,029
Occupational Safety and Health	3,168,441	117,072	931,846	54,401			4,271,760
Alaska Safety Advisory Council		750	78,957	45,255			124,962
Total	6,733,241	237,552	1,687,704	170,211	-	-	8,828,708
Employment and Training Services							
Employment & Training Svcs Admin	1,000,512	9,476	92,007	9,013			1,111,008
Workforce Services	7,409,461	54,916	2,461,758	236,332		2,283,720	12,446,187
Workforce Development	2,859,246	41,974	1,817,721	39,062		18,877,440	23,635,443
Unemployment Insurance	14,495,223	56,382	3,957,872	165,952		2,320	18,677,749
Total	25,764,442	162,748	8,329,358	450,359	-	21,163,480	55,870,387

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
Vocational Rehabilitation							
Vocational Rehabilitation Admin	821,404	14,476	87,863	20,082	-		943,825
Client Services	8,140,950	66,846	1,872,416	168,130		4,021,132	14,269,474
Disability Determination	2,457,819	13,168	785,023	75,843		1,308,134	4,639,987
Special Projects	5,007		119			859,144	864,270
Total	<u>11,425,180</u>	<u>94,490</u>	<u>2,745,421</u>	<u>264,055</u>	<u>-</u>	<u>6,188,410</u>	<u>20,717,556</u>
AK Vocational Technical Center							
AK Vocational Technical Center	6,940,470	54,041	3,274,074	1,258,803	66,167	904,788	12,498,343
AVTEC Facilities Maintenance	1,016,098		1,137,243	146,180	5,427		2,304,948
Total	<u>7,956,568</u>	<u>54,041</u>	<u>4,411,317</u>	<u>1,404,983</u>	<u>71,594</u>	<u>904,788</u>	<u>14,803,291</u>
Total Operating Appropriations	<u>65,882,941</u>	<u>752,229</u>	<u>23,996,088</u>	<u>2,756,606</u>	<u>71,594</u>	<u>31,595,362</u>	<u>125,054,820</u>
Capital Appropriations							
AVT Def Maint Rnwl, Repair & Equip B15A				1,330			1,330
AVT Hvy Equip Shop Ph 2 B15B			13,079	21,116			34,195
AVT Def Maint, Rnwl, Repair & Equip B17E/F			84,481				84,481
Total	<u>-</u>	<u>-</u>	<u>97,560</u>	<u>22,446</u>	<u>-</u>	<u>-</u>	<u>120,006</u>
Capital RSAs							
AVT SW Deferred Maintenance CIP IA B18A			305,344				305,344
AVT SW Deferred Maintenance CIP IA B19A			6,861	200			7,061
Total	<u>-</u>	<u>-</u>	<u>312,205</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>312,405</u>
Grand Total	<u>\$ 65,882,941</u>	<u>\$ 752,229</u>	<u>\$ 24,405,853</u>	<u>\$ 2,779,252</u>	<u>\$ 71,594</u>	<u>\$ 31,595,362</u>	<u>\$ 125,487,231</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

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	\$ 885,300	\$ 44,100	\$ 70,300	\$ 15,000	\$ 10,000		\$ 1,024,700
Workforce Investment Board	1,608,600	86,700	218,600	26,400		15,086,900	17,027,200
AK Labor Relations Agency	369,200	27,800	113,200	27,000			537,200
Total	2,863,100	158,600	402,100	68,400	10,000	15,086,900	18,589,100
Administrative Services							
Management Services	2,860,100	12,800	1,046,200	28,100			3,947,200
Leasing			2,547,500				2,547,500
Data Processing	2,583,900	6,800	2,869,000	127,100	25,000		5,611,800
Labor Market Information	3,135,700	39,200	945,400	25,000	-		4,145,300
Total	8,579,700	58,800	7,408,100	180,200	25,000	-	16,251,800
Workers' Compensation							
Workers' Compensation	4,534,400	38,200	1,125,800	85,100	6,000	12,000	5,801,500
WC Appeals Commission	281,400	1,500	138,000	5,000			425,900
WC Benefits Guaranty Fund	95,100		249,800	2,000		432,700	779,600
Second Injury Fund	200,300		79,200	4,300		2,568,300	2,852,100
Fishermen's Fund	255,900	11,000	217,200	9,700		916,100	1,409,900
Total	5,367,100	50,700	1,810,000	106,100	6,000	3,929,100	11,269,000
Labor Standards and Safety							
Wage and Hour Admin.	1,920,500	4,800	408,500	12,000			2,345,800
Mechanical Inspection	2,421,500	115,000	444,200	20,000			3,000,700
Occupational Safety and Health	3,876,100	127,800	1,604,800	55,000			5,663,700
Alaska Safety Advisory Council	23,100	5,000	97,200	60,000			185,300
Total	8,241,200	252,600	2,554,700	147,000	-	-	11,195,500

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

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	1,159,300	16,500	151,800	21,600			1,349,200
Workforce Services	9,127,900	61,100	3,476,100	106,200	120,500	4,645,900	17,537,700
Workforce Development	2,260,700	8,700	2,507,900	51,800		6,386,300	11,215,400
Unemployment Insurance	17,003,100	34,600	5,324,600	252,300	7,500	-	22,622,100
Total	<u>29,551,000</u>	<u>120,900</u>	<u>11,460,400</u>	<u>431,900</u>	<u>128,000</u>	<u>11,032,200</u>	<u>52,724,400</u>
Vocational Rehabilitation							
Vocational Rehab. Admin.	904,500	16,600	264,800	60,000	10,000		1,255,900
Client Services	9,156,100	107,800	2,076,800	215,100	-	5,454,400	17,010,200
Disability Determination	3,030,500	5,000	1,064,500	42,500		1,764,500	5,907,000
Special Projects	15,700	4,200	3,200			1,219,600	1,242,700
Total	<u>13,106,800</u>	<u>133,600</u>	<u>3,409,300</u>	<u>317,600</u>	<u>10,000</u>	<u>8,438,500</u>	<u>25,415,800</u>
AK Vocational Technical Center							
AK Vocational Technical Center	6,863,900	45,200	3,649,200	1,360,100	87,900	1,149,200	13,155,500
AVTEC Facilities Maintenance	426,000		1,455,900	52,900			1,934,800
Total	<u>7,289,900</u>	<u>45,200</u>	<u>5,105,100</u>	<u>1,413,000</u>	<u>87,900</u>	<u>1,149,200</u>	<u>15,090,300</u>
Grand Total	<u>\$ 74,998,800</u>	<u>\$ 820,400</u>	<u>\$ 32,149,700</u>	<u>\$ 2,664,200</u>	<u>\$ 266,900</u>	<u>\$ 39,635,900</u>	<u>\$ 150,535,900</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT FUNDING
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

ORGANIZATION UNIT	FEDERAL RECEIPTS	GENERAL FUND	I/A RECEIPTS	EMPLOY TRAINING	WORKERS SAFETY	SECOND INJURY	OTHER	TOTAL
Office of the Commissioner								
Commissioner's Office		\$ 508,500	\$ 516,200					\$ 1,024,700
Workforce Investment Board	5,010,200	1,245,100	589,500	5,923,700			4,258,700	17,027,200
AK Labor Relations Agency		537,200						537,200
Total	5,010,200	2,290,800	1,105,700	5,923,700	-	-	4,258,700	18,589,100
Administrative Services								
Management Services	2,483,700	378,800	1,084,700					3,947,200
Leasing		2,547,500						2,547,500
Data Processing	3,581,700	122,900	1,907,200					5,611,800
Labor Market Information	1,384,500	1,097,300	1,493,700		124,800		45,000	4,145,300
Total	7,449,900	4,146,500	4,485,600	-	124,800	-	45,000	16,251,800
Workers' Compensation								
Workers' Compensation					5,801,500			5,801,500
WC Appeals Commission					425,900			425,900
WC Benefits Guaranty Fund							779,600	779,600
Second Injury Fund						2,852,100		2,852,100
Fishermen's Fund							1,409,900	1,409,900
Total	-	-	-	-	6,227,400	2,852,100	2,189,500	11,269,000
Labor Standards and Safety								
Wage and Hour Admin.		1,713,500	632,300					2,345,800
Mechanical Inspection		133,500	721,400				2,145,800	3,000,700
Occupational Safety and Health	2,075,400	310,100	292,800		2,985,400			5,663,700
Alaska Safety Advisory Council							185,300	185,300
Total	2,075,400	2,157,100	1,646,500	-	2,985,400	-	2,331,100	11,195,500

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT FUNDING
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

ORGANIZATION UNIT	FEDERAL RECEIPTS	GENERAL FUND	I/A RECEIPTS	EMPLOY TRAINING	WORKERS SAFETY	SECOND INJURY	OTHER	TOTAL
Employment and Training Services								
Employment Training Svcs Admin	1,145,500		203,700					1,349,200
Workforce Services	12,325,000		4,421,100				791,600	17,537,700
Workforce Development	6,428,500	2,580,700		2,125,300			80,900	11,215,400
Unemployment Insurance	21,400,300	8,100	339,900	426,900			446,900	22,622,100
Total	41,299,300	2,588,800	4,964,700	2,552,200	-	-	1,319,400	52,724,400
Vocational Rehabilitation								
Vocational Rehab. Admin.	981,200		274,700					1,255,900
Client Services	12,192,000	4,495,800					322,400	17,010,200
Disability Determination	5,616,400		290,600					5,907,000
Special Projects	956,000	167,000	119,700					1,242,700
Total	19,745,600	4,662,800	685,000	-	-	-	322,400	25,415,800
AK Vocational Technical Center								
AK Vocational Technical Center	815,300	8,040,100	1,042,800				3,257,300	13,155,500
AVTEC Facilities Maintenance			1,835,000				99,800	1,934,800
Total	815,300	8,040,100	2,877,800	-	-	-	3,357,100	15,090,300
Grand Total	<u>\$ 76,395,700</u>	<u>\$ 23,886,100</u>	<u>\$ 15,765,300</u>	<u>\$ 8,475,900</u>	<u>\$ 9,337,600</u>	<u>\$ 2,852,100</u>	<u>\$ 13,823,200</u>	<u>\$ 150,535,900</u>

SECTION VI
CLASSIFICATION OF COSTS

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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 FY2019 Total Actual Costs

Schedule VI-A provides the classification of the department's total actual costs for FY2019. The schedule reconciles to Schedule V-A, Actual Department Expenditures for the Fiscal Year Ended June 30, 2019, 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 FY2019 carry-forward adjustments, which are included in the development of FY2021 fixed indirect cost rates. The schedule is formatted as follows:

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

Support Schedules for Schedule VI-A and VI-B

The support schedules provide detail information for each component that has FY2019 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 FY2019, 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 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.
- ❑ 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 distribution of products and maintains mailing lists representing a wide spectrum of the public. Information supported by the Publications Office includes employment/unemployment issues, career planning, housing, economy, demographics, industry, health and safety concerns of the work force and the effects of

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

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

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

Schedule VI A-5: Vocational Rehabilitation Administration

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

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

Schedule VI A-6: Employment and Training Services Administration

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

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

Schedule VI-B: Classification of FY2019 Actual Personal Services Costs

Schedule VI-B provides the classification of the department's actual personal services costs for FY2019. The schedule reconciles to Schedule V-A, Actual Department Expenditures for the Fiscal

Year Ended June 30, 2019, in Section V of the proposal. Schedule information is utilized in the determination of the FY2019 carry-forward adjustments, which are included in the development of FY2021 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 FY2021 Total Budgeted Costs

Schedule VI-C provides the classification of the department's total budgeted costs for FY2021. The schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2021, 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/Excluded Costs - budgeted costs included in the department's budget scenario that are not expected to occur;

- 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 FY2021 Governors Budget Plan Scenario (16414);
- Adjusted/Excluded 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 05-06 are included in this column;
- Indirect Costs - costs that have been classified as either department-wide or division indirect costs.

Schedule VI C-1: Commissioner's Office

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

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

- ❑ Special Assistant to the Commissioner II (PCN 07-X090) - 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 II (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 for 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.

In FY2017, Shared Services of Alaska (SSOA), was created a new division under the Alaska Department of Administration (DOA) to provide back-office support of common administrative transactions to allow agencies to focus on core mission responsibilities. The first function moved to SSOA was travel reimbursements, and as a result three positions from the Management Services component were transferred to SSOA in FY2019. The second function moved to SSOA was general accounts payable, and as a result two positions (PCNs 08-0475 and 21-2034) from the Management Services component transferred to SSOA in FY2019. Funding for all five of these positions are charged by SSOA via Reimbursable Service Agreement (RSA).

Per Administrative Order number 302 and effective January 3, 2019, to ensure cohesive and effective implementation of statewide policy and fiscal directives, the director position of the Administrative Services Division was transferred to the Office of Management and Budget (OMB) in the Office of Governor. The purpose of this order was to streamline and increase accountability of budget and policy administration within the Executive Branch of State government by centralizing all significant administrative services oversight. This position continues to provide supervision of the Administrative Services Division, and funding for the position is charged to Management Services from OMB via RSA.

The remaining 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 Operations Manager (PCN 07-1201)
- Budget Analyst III (PCN 07-1205)
- Budget Analyst II (PCN 07-6034)
- 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 IV (PCN 02-8073)
 - Human Resources Consultant I (PCN 07-1509)
 - Human Resources Technician II (PCN 25-0047)
- 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:
 - Supply Technician I (PCN 07-1106)
 - Procurement Specialist IV (PCN 07-1107)
 - Supply Technician I (PCN 07-1108)
 - Procurement Specialist II (PCN 07-1226)
 - Mail Services Courier (PCN 07-1404)
 - Procurement Specialist III (PCN 07-1405)
- Fiscal Services Section - This section is responsible for the proper payment and recording of all department expenditure and revenue transactions; preparing financial reports for internal and external distribution; assuring department compliance with all state and federal accounting and financial reporting policies and procedures; and fiscal contract monitoring. Services provided benefit all department programs. The section consists of the following positions:
 - Administrative Officer I (PCN 07-1007)
 - Administrative Assistant II (PCN 07-1203)

- Accounting Technician III (PCN 07-1209)
- Accounting Technician III (PCN 07-1213)
- Accounting Technician III (PCN 07-1216)
- Accountant III (PCN 07-1218)
- Accountant IV (PCN 07-1222)
- Accounting Technician I (PCN 07-1224)
- Accountant III (PCN 07-1225)
- Administrative Officer II (PCN 07-1515)
- Accountant II (PCN 07-1710)
- Accountant IV (PCN 07-4517)
- Accountant II (PCN 21-2007)
- Accountant V (PCN 21-2046)

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 distribution of products and maintains mailing lists representing a wide spectrum of the public. Information supported by the Publications Office includes employment/unemployment issues, career planning, housing, economy, demographics, industry, health and safety concerns of the work force and the effects of changing statutes and regulations. The Publications Office consists of the following positions:

- Publications Specialist III (PCN 07-1731)
- Economist IV (PCN 07-5258)
- Publications Specialist II (PCN 07-5382)

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

AVTEC is a public post-secondary training institute that provides vocational technical education programs for Alaskans from across the state. AVTEC has administrative support staff that provide some of the same services that the Management Services component staff provide for the other

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

- Accounting Technician III (PCN 05-8396)
- Procurement Specialist I (PCN 05-8397)

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)
- Accountant III (PCN 05-2003)
- Administrative Operations Manager I (PCN 05-2023)
- Accounting Technician II (PCN 05-2042)
- Administrative Officer I (PCN 05-2044)
- Project Assistant (PCN 05-2046)
- Accounting Technician I (PCN 05-7007)

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)
- Administrative Assistant II (PCN 07-5044)
- Administrative Operations Manager II (PCN 07-5172)
- Accounting Technician II (PCN 07-5311)
- Accountant IV (PCN 07-5481)
- Accounting Technician III (PCN 07-5750)
- Accountant III (PCN 07-5847)
- Accountant III (PCN 07-5958)
- Administrative Officer II (PCN 21-2018)

Schedule VI-D: Classification of FY2021 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, 2021. The schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2021, in Section V of the proposal. Schedule information is utilized in the determination of the FY2021 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;
- Excluded Personal - personal services costs included in the department's budget that are not expected to occur;
- Direct Personal Services - personal services costs of positions specifically or readily identifiable with a specific program;

- Department-Wide Indirect Personal Services Costs - personal services costs of positions providing services benefiting all programs of the department;
- Division Indirect Personal Services Costs - personal services costs of positions benefiting all programs of a division;
- Total Indirect Personal Services Costs - total personal services costs of positions providing services classified as indirect costs.

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2019 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	\$ 981,001	\$ 522,805	\$ 458,196		\$ 458,196
Workforce Investment Board		398,157	\$ 398,157			-
AK Labor Relations Agency		537,609	\$ 537,609			-
Total		<u>1,916,767</u>	<u>1,458,571</u>	<u>458,196</u>	<u>-</u>	<u>458,196</u>
Administrative Services						
Management Services	VI A-2	3,429,221	697,756	2,731,465		\$ 2,731,465
Leasing		2,407,656	2,407,656			\$ -
Data Processing		3,998,816	3,998,816			\$ -
Labor Market Information	VI A-3	3,349,458	3,098,470	250,988		\$ 250,988
Total		<u>13,185,151</u>	<u>10,202,698</u>	<u>2,982,453</u>	<u>-</u>	<u>2,982,453</u>
Workers' Compensation						
Workers' Compensation		5,368,588	5,368,588			-
WC Appeals Commission		322,891	322,891			-
WC Benefits Guaranty Fund		556,982	556,982			-
Second Injury Fund		2,480,172	2,480,172			-
Fishermen's Fund		1,004,327	1,004,327			-
Total		<u>9,732,960</u>	<u>9,732,960</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety						
Wage and Hour Admin.		1,821,957	1,821,957			-
Mechanical Inspection		2,610,029	2,610,029			-
Occupational Safety and Health		4,271,760	4,271,760			-
Alaska Safety Advisory Council		124,962	124,962			-
Total		<u>8,828,708</u>	<u>8,828,708</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2019 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	1,111,008	258,589		852,419	852,419
Workforce Services		12,446,187	12,446,187			-
Workforce Development		23,635,443	23,635,443			-
Unemployment Insurance		18,677,749	18,677,749			-
Total		<u>55,870,387</u>	<u>55,017,968</u>	<u>-</u>	<u>852,419</u>	<u>852,419</u>
Vocational Rehabilitation						
Vocational Rehabilitation Admin	VI A-5	943,825	-		943,825	943,825
Client Services		14,269,474	14,269,474			-
Disability Determination		4,639,987	4,639,987			-
Special Projects		864,270	864,270			-
Total		<u>20,717,556</u>	<u>19,773,731</u>	<u>-</u>	<u>943,825</u>	<u>943,825</u>
AK Vocational Technical Center						
AK Vocational Technical Center	VI A-4	12,498,343	12,321,105	177,238		177,238
AVTEC Facilities Maintenance		2,304,948	2,304,948			-
Total		<u>14,803,291</u>	<u>14,626,053</u>	<u>177,238</u>	<u>-</u>	<u>177,238</u>
Total Operating Appropriations		<u>125,054,820</u>	<u>125,054,820</u>	<u>-</u>		<u>-</u>
Capital Appropriations						
AVT Def Maint Rnwl, Repair & Equip B15A		1,330	1,330			-
AVT Hvy Equip Shop Ph 2 B15B		34,195	34,195			-
AVT Def Maint, Rnwl, Repair & Equip B17E/F		84,481	84,481			-
Total		<u>120,006</u>	<u>120,006</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2019 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS		
				DEPT-WIDE	DIVISION	TOTAL
Capital RSAs						
AVT SW Deferred Maintenance CIP IA B18A		305,344	305,344			-
AVT SW Deferred Maintenance CIP IA B19A		7,061	7,061			-
Total		<u>312,405</u>	<u>312,405</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Actual		<u>125,487,231</u>	<u>120,073,100</u>	<u>3,617,887</u>	<u>1,796,244</u>	<u>5,414,131</u>
Additional Costs						
FY2019 State Paid Leases	Appendix C	409,431	42,198	367,233		367,233
FY2019 Legislative Audit Costs	Appendix D	127,352		127,352		127,352
FY2019 Administrative Systems (IRIS/ALDER) Unbilled	Appendix E	40,477		40,477		40,477
FY2017 Statewide Costs (FY2019 Unavailable)	Appendix F	139,409		139,409		139,409
Total Additional Costs		<u>716,669</u>	<u>42,198</u>	<u>674,471</u>	<u>-</u>	<u>674,471</u>
Grand Total		<u>\$ 126,203,900</u>	<u>\$ 120,115,298</u>	<u>\$ 4,292,358</u>	<u>\$ 1,796,244</u>	<u>\$ 6,088,602</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS
Personal Services	\$ 759,896	\$ 315,893	\$ 444,003
Travel	97,102	86,955	10,147
Services			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	106,717	102,736	3,981
Total Services	106,717	102,736	3,981
Supplies	17,286	17,221	65
Capital Outlay			
Equipment Less Than \$5,000	-	-	
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 981,001	\$ 522,805	\$ 458,196

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 2,782,947	\$ 309,510	2,473,437
Travel	8,434	3,100	5,334
Services			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	612,458	379,590	232,868
Total Services	612,458	379,590	232,868
Supplies	25,382	5,556	19,826
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 3,429,221	\$ 697,756	\$ 2,731,465

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 2,773,476	\$ 2,524,760	\$ 248,716
Travel	30,333	30,333	\$ -
Services			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	529,255	527,848	1,407
Total Services	529,255	527,848	1,407
Supplies	16,394	15,529	865
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 3,349,458	\$ 3,098,470	\$ 250,988

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 6,940,470	\$ 6,763,232	\$ 177,238
Travel	54,041	54,041	-
Services			
Unallowable Vehicle			
Penalties and Fines			
Penalty Interest			
Other	3,274,074	3,274,074	
Total Services	3,274,074	3,274,074	-
Supplies	1,258,803	1,258,803	-
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater	66,167	66,167	
Total Capital Outlay	66,167	66,167	-
Assistance	904,788	904,788	-
Total Costs	\$ 12,498,343	\$ 12,321,105	\$ 177,238

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services	\$ 821,404	\$ -	\$ 821,404
Travel	14,476	-	14,476
Services			
Unallowable Vehicle			
Penalties and Fines			
Penalty Interest			
Other	87,863	-	87,863
Total Services	87,863	-	87,863
Supplies	20,082	-	20,082
Capital Outlay			
Equipment Less Than \$5,000	-	-	
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 943,825	\$ -	\$ 943,825

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services	\$ 1,000,512	\$ 249,990	\$ 750,522
Travel	9,476	-	9,476
Services			
Unallowable Vehicle			
Penalties and Fines			
Penalty Interest			
Other	92,007	8,599	83,408
Total Services	92,007	8,599	83,408
Supplies	9,013	-	9,013
Capital Outlay			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
Assistance	-	-	-
Total Costs	\$ 1,111,008	\$ 258,589	\$ 852,419

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2019 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	\$ 759,896	\$ 315,893	\$ 444,003	\$ -	\$ 444,003
Workforce Investment Board		313,253	313,253			-
AK Labor Relations Agency		401,269	401,269			-
Total		<u>1,474,418</u>	<u>1,030,415</u>	<u>444,003</u>	<u>-</u>	<u>444,003</u>
Administrative Services						
Management Services	VI A-2	2,782,947	309,510	2,473,437		2,473,437
Leasing		-				-
Data Processing		1,965,562	1,965,562			-
Labor Market Information	VI A-3	2,773,476	2,524,760	248,716		248,716
Total		<u>7,521,985</u>	<u>4,799,832</u>	<u>2,722,153</u>	<u>-</u>	<u>2,722,153</u>
Workers' Compensation						
Workers' Compensation		4,223,012	4,223,012			-
WC Appeals Commission		271,585	271,585			-
WC Benefits Guaranty Fund		82,910	82,910			-
Second Injury Fund		191,084	191,084			-
Fishermen's Fund		238,516	238,516			-
Total		<u>5,007,107</u>	<u>5,007,107</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety						
Wage and Hour Admin.		1,446,145	1,446,145			-
Mechanical Inspection		2,118,655	2,118,655			-
Occupational Safety and Health		3,168,441	3,168,441			-
Alaska Safety Advisory Council		-	-			-
Total		<u>6,733,241</u>	<u>6,733,241</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2019 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	1,000,512	249,990		750,522	750,522
Workforce Services		7,409,461	7,409,461			-
Workforce Development		2,859,246	2,859,246			-
Unemployment Insurance		14,495,223	14,495,223			-
Total		<u>25,764,442</u>	<u>25,013,920</u>	<u>-</u>	<u>750,522</u>	<u>750,522</u>
Vocational Rehabilitation						
Vocational Rehabilitation Admin	VI A-5	821,404	-		821,404	821,404
Client Services		8,140,950	8,140,950			-
Disability Determination		2,457,819	2,457,819			-
Special Projects		5,007	5,007			-
Total		<u>11,425,180</u>	<u>10,603,776</u>	<u>-</u>	<u>821,404</u>	<u>821,404</u>
AK Vocational Technical Center						
AK Vocational Technical Center	VI A-4	6,940,470	6,763,232	177,238		177,238
AVTEC Facilities Maintenance		1,016,098	1,016,098			-
Total		<u>7,956,568</u>	<u>7,779,330</u>	<u>177,238</u>	<u>-</u>	<u>177,238</u>
Total Operating Appropriations		<u>65,882,941</u>	<u>60,967,621</u>	<u>3,343,394</u>	<u>1,571,926</u>	<u>4,915,320</u>
Capital Appropriations						
AVT Def Maint Rnwl, Repair & Equip B15A		-	-			-
AVT Hvy Equip Shop Ph 2 B15B		-	-			-
AVT Def Maint, Rnwl, Repair & Equip B17E/F		-	-			-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2019 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL SERVICES	DIRECT PERSONAL SERVICES	INDIRECT PERSONAL SERVICES		
				DEPT-WIDE	DIVISION	TOTAL
Capital RSAs & Multi-year Appropriations						
AVT SW Deferred Maintenance CIP IA B18A		-	-			-
AVT SW Deferred Maintenance CIP IA B19A		-	-			-
Total		-	-	-	-	-
Total Operating and Capital Appropriations		<u>65,882,941</u>	<u>60,967,621</u>	<u>3,343,394</u>	<u>1,571,926</u>	<u>4,915,320</u>
Additional Costs						
FY2019 State Paid Leases	Appendix C	-	-			-
FY2019 Legislative Audit Costs	Appendix D	-	-			-
FY2019 Administrative Systems (IRIS/ALDER) Unbilled	Appendix E	-	-			-
FY2017 Statewide Costs (FY2019 Unavailable)	Appendix F	-	-			-
Total Additional Costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total		<u>\$ 65,882,941</u>	<u>\$ 60,967,621</u>	<u>\$ 3,343,394</u>	<u>\$ 1,571,926</u>	<u>\$ 4,915,320</u>

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2021 INDIRECT COST RATE PROPOSAL**

CLASSIFICATION OF FY2021 TOTAL BUDGETED COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	ADJUSTED/ EXCLUDED COSTS	DIRECT COSTS	INDIRECT COSTS		
					DEPT-WIDE	DIVISION	TOTAL
Office of the Commissioner							
Commissioner's Office	VI C-1	\$ 1,024,700	\$ -	447,366	\$ 577,334		\$ 577,334
Workforce Investment Board		17,027,200		17,027,200			-
AK Labor Relations Agency		537,200		537,200			-
Total		<u>18,589,100</u>	<u>-</u>	<u>18,011,766</u>	<u>577,334</u>	<u>-</u>	<u>577,334</u>
Administrative Services							
Management Services	VI C-2	3,947,200	-	-	3,947,200		3,947,200
Leasing		2,547,500		2,547,500			-
Data Processing		5,611,800		5,611,800			-
Labor Market Information	VI C-3	4,145,300		3,741,318	403,982		403,982
Total		<u>16,251,800</u>	<u>-</u>	<u>11,900,618</u>	<u>4,351,182</u>	<u>-</u>	<u>4,351,182</u>
Workers' Compensation							
Workers' Compensation		5,801,500		5,801,500			-
WC Appeals Commission		425,900		425,900			-
WC Benefits Guaranty Fund		779,600		779,600			-
Second Injury Fund		2,852,100		2,852,100			-
Fishermen's Fund		1,409,900		1,409,900			-
Total		<u>11,269,000</u>	<u>-</u>	<u>11,269,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety							
Wage and Hour Admin.		2,345,800		2,345,800			-
Mechanical Inspection		3,000,700		3,000,700			-
Occupational Safety and Health		5,663,700		5,663,700			-
Alaska Safety Advisory Council		185,300		185,300			-
Total		<u>11,195,500</u>	<u>-</u>	<u>11,195,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employment and Training Services							
Employment Training Svcs Admin	VI C-6	1,349,200		253,138		1,096,062	1,096,062
Workforce Services		17,537,700		17,537,700			-
Workforce Development		11,215,400		11,215,400			-
Unemployment Insurance		22,622,100		22,622,100			-
Total		<u>52,724,400</u>	<u>-</u>	<u>51,628,338</u>	<u>-</u>	<u>1,096,062</u>	<u>1,096,062</u>

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2021 INDIRECT COST RATE PROPOSAL**

CLASSIFICATION OF FY2021 TOTAL BUDGETED COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	ADJUSTED/ EXCLUDED COSTS	DIRECT COSTS	INDIRECT COSTS		
					DEPT-WIDE	DIVISION	TOTAL
Vocational Rehabilitation							
Vocational Rehab. Admin.	VI C-5	1,255,900	-	33,994		1,221,906	1,221,906
Client Services		17,010,200		17,010,200			-
Disability Determination		5,907,000		5,907,000			-
Special Projects		1,242,700		1,242,700			-
Total		<u>25,415,800</u>	<u>-</u>	<u>24,193,894</u>	<u>-</u>	<u>1,221,906</u>	<u>1,221,906</u>
AK Vocational Technical Center							
AK Vocational Technical Center	VI C-4	13,155,500	-	12,848,346	307,154		307,154
AVTEC Facilities Maintenance		1,934,800		1,934,800			-
Total		<u>15,090,300</u>	<u>-</u>	<u>14,783,146</u>	<u>307,154</u>	<u>-</u>	<u>307,154</u>
Total Department Budget		<u>150,535,900</u>	<u>-</u>	<u>142,982,261</u>	<u>5,235,671</u>	<u>2,317,968</u>	<u>7,553,639</u>
Cost Incurred by Other Depts.							
FY2021 Budgeted State Paid Leases	Appendix C	423,013		34,838	388,175		388,175
FY2019 Legislative Audit Costs	Appendix D	127,352			127,352		127,352
FY2019 Administrative Systems (IRIS/ALDER) Unbilled	Appendix E	40,477			40,477		40,477
FY2017 Statewide Costs (FY2019 Unavailable)	Appendix F	139,409			139,409		139,409
Total Additional Costs		<u>730,251</u>	<u>-</u>	<u>34,838</u>	<u>695,413</u>	<u>-</u>	<u>695,413</u>
Grand Total		<u>\$ 151,266,151</u>	<u>\$ -</u>	<u>\$ 143,017,099</u>	<u>\$ 5,931,084</u>	<u>\$ 2,317,968</u>	<u>\$ 8,249,052</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUSTED/ EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Commissioner	07-1001	\$ 208,105		\$ 208,105	\$ 73,988	* \$ 134,118
Deputy Commissioner	07-1002	189,698		189,698	71,137	118,561
Deputy Commissioner	07-1003	195,481		195,481	73,305	122,176
Executive Secretary III	07-1015	45,909		45,909		45,909
Assistant Commissioner	07-1037	168,282		168,282	63,106	105,176
Special Assistant to the Commissioner II	07-X090	105,123		105,123	105,123	-
Total Pre-Vacancy		912,598	-	912,598	386,658	525,940
Less Budgeted Vacancy		(27,298)		(27,298)	(13,546)	(13,752)
Total Personal Services		885,300	-	885,300	373,152	512,148
Wages		578,319	-	578,319	247,631	330,688
Fringe Benefits		306,981	-	306,981	125,521	181,460
Total Personal Services		885,300	-	885,300	373,152	512,148
Travel		44,100	-	44,100	21,884	22,216

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUSTED/ EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		40,100		40,100	19,899	20,201
Communications		17,100		17,100	8,486	8,614
Printing		500		500	248	252
Repairs & Maintenance		500		500	248	252
Equipment Rent		-		-	-	-
Transportation		-		-	-	-
Facility Rent		10,000		10,000	4,962	5,038
Other		2,100		2,100	1,042	1,058
Total Services		<u>70,300</u>	<u>-</u>	<u>70,300</u>	<u>34,886</u>	<u>35,414</u>
Supplies		<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>7,444</u>	<u>7,556</u>
Capital Outlay		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Assistance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs		<u>\$ 1,024,700</u>	<u>\$ -</u>	<u>\$ 1,024,700</u>	<u>\$ 447,366</u>	<u>\$ 577,334</u>

Note * - Amount above the salary cap of \$197,300 for Calendar Year 2020 was reflected as direct cost

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUSTED/ EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Human Resource Consultant IV	02-8073	124,294		124,294		124,294
Administrative Officer I	07-1007	108,266		108,266		108,266
Division Director	07-1101			-		-
Supply Technician I	07-1106	67,899		67,899		67,899
Procurement Specialist IV	07-1107	144,707		144,707		144,707
Supply Technician I	07-1108	72,028		72,028		72,028
Division Operations Manager	07-1201	158,860		158,860		158,860
Administrative Assistant II	07-1203	103,742		103,742		103,742
Budget Analyst III	07-1205	134,101		134,101		134,101
Accounting Technician III	07-1209	95,399		95,399		95,399
Accounting Technician III	07-1213	115,714		115,714		115,714
Accounting Technician III	07-1216	126,047		126,047		126,047
Accountant III	07-1218	95,927		95,927		95,927
Accountant IV	07-1222	125,131		125,131		125,131
Accounting Technician I	07-1224	75,750		75,750		75,750
Accountant III	07-1225	110,494		110,494		110,494
Procurement Specialist II	07-1226	115,775		115,775		115,775
Mail Services Courier	07-1404	77,993		77,993		77,993
Procurement Specialist III	07-1405	117,401		117,401		117,401

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUSTED/ EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Human Resources Consultant I	07-1509	112,101		112,101		112,101
Administrative Officer II	07-1515	120,782		120,782		120,782
Accountant II	07-1710	112,684		112,684		112,684
Accountant IV	07-4517	130,247		130,247		130,247
Budget Analyst II	07-6034	110,109		110,109		110,109
Accountant II	21-2007	115,976		115,976		115,976
Accountant V	21-2046	182,304		182,304		182,304
Human Resource Technician II	25-0047	92,793		92,793		92,793
Subtotal		2,946,524	-	2,946,524	-	2,946,524
Total Pre-Vacancy		2,946,524	-	2,946,524	-	2,946,524
Less Budgeted Vacancy		(86,424)		(86,424)		(86,424)
Total Personal Services		2,860,100	-	2,860,100	-	2,860,100
Wages		1,728,266	-	1,728,266	-	1,728,266
Fringe Benefits		1,131,834	-	1,131,834	-	1,131,834
Total Personal Services		2,860,100	-	2,860,100	-	2,860,100
Travel		12,800	-	12,800	-	12,800

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUSTED/ EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		806,000		806,000		806,000
Communications		35,000		35,000		35,000
Printing		5,000		5,000		5,000
Repairs & Maintenance		5,000		5,000		5,000
Equipment Rent		-		-		-
Transportation		15,000		15,000		15,000
Facility Rent		55,000		55,000		55,000
Other		125,200		125,200		125,200
Total Services		<u>1,046,200</u>	<u>-</u>	<u>1,046,200</u>	<u>-</u>	<u>1,046,200</u>
Supplies		<u>28,100</u>	<u>-</u>	<u>28,100</u>	<u>-</u>	<u>28,100</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>\$ 3,947,200</u>	<u>\$ -</u>	<u>\$ 3,947,200</u>	<u>\$ -</u>	<u>\$ 3,947,200</u>
Note * - Amount above the salary cap of \$1923,300 for Calendar Year 2019 was reflected as direct cost						

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

hidden columns for ARRA - ARRA

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Economist IV	07-5258	\$ 183,169		\$ 183,169	\$ 174,011	\$ 9,158
Publication Specialist III	07-1731	136,403		136,403		136,403
Internet Specialist II	07-5382	117,649		117,649		117,649
Other		2,807,080		2,807,080	2,807,080	
Total Pre-Vacancy		3,244,301	-	3,244,301	2,981,091	263,210
Less Budgeted Vacancy		(108,601)		(108,601)	(108,601)	-
Total Personal Services		3,135,700	-	3,135,700	2,872,490	263,210
Wages		2,004,650	-	2,004,650	1,836,379	168,270
Fringe Benefits		1,131,050	-	1,131,050	1,036,110	94,940
Total Personal Services		3,135,700	-	3,135,700	2,872,490	263,210
Travel		39,200	-	39,200	33,734	5,466

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

hidden columns for ARRA - ARRA

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		332,800		332,800	286,397	46,403
Communications		16,200		16,200	13,941	2,259
Printing		-		-	-	-
Repairs & Maintenance		3,000		3,000	2,582	418
Equipment Rent		-		-	-	-
Transportation		1,300		1,300	1,119	181
Facility Rent		193,000		193,000	166,089	26,911
Other		399,100		399,100	343,452	55,648
Total Services		<u>945,400</u>	<u>-</u>	<u>945,400</u>	<u>813,580</u>	<u>131,820</u>
Supplies		<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>21,514</u>	<u>3,486</u>
Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assistance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs		<u>\$ 4,145,300</u>	<u>\$ -</u>	<u>\$ 4,145,300</u>	<u>\$ 3,741,318</u>	<u>\$ 403,982</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Accounting Technician III	05-8396	\$ 96,087		\$ 96,087		\$ 96,087
Procurement Specialist I	05-8397	98,623		98,623		98,623
Other		7,014,029		7,014,029	7,014,029	
Total Pre-Vacancy		7,208,739	-	7,208,739	7,014,029	194,710
Less Budgeted Vacancy		(344,839)		(344,839)	(344,839)	-
Total Personal Services		6,863,900	-	6,863,900	6,669,190	194,710
Wages		4,349,828		4,349,828	4,226,436	123,393
Fringe Benefits		2,514,072		2,514,072	2,442,754	71,317
Total Personal Services		6,863,900	-	6,863,900	6,669,190	194,710
Travel		45,200	-	45,200	43,918	1,282

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Services						
Contract Services		3,153,200		3,153,200	3,063,752	89,448
Communications		126,000		126,000	122,426	3,574
Printing		-		-	-	-
Repairs & Maintenance		25,000		25,000	24,291	709
Equipment Rent		-		-	-	-
Transportation		55,000		55,000	53,440	1,560
Facility Rent		70,000		70,000	69,930	70
Other		220,000		220,000	217,800	2,200
Total Services		<u>3,649,200</u>	<u>-</u>	<u>3,649,200</u>	<u>3,551,639</u>	<u>97,561</u>
Supplies		<u>1,360,100</u>	<u>-</u>	<u>1,360,100</u>	<u>1,346,499</u>	<u>13,601</u>
Capital Outlay		<u>87,900</u>	<u>-</u>	<u>87,900</u>	<u>87,900</u>	<u>-</u>
Assistance		<u>1,149,200</u>	<u>-</u>	<u>1,149,200</u>	<u>1,149,200</u>	<u>-</u>
Total Costs		<u>\$ 13,155,500</u>	<u>\$ -</u>	<u>\$ 13,155,500</u>	<u>\$ 12,848,346</u>	<u>\$ 307,154</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services						
Division Director	05-2001	\$ 221,294		\$ 221,294	\$ 23,994 *	\$ 197,300
Accountant III	05-2003	115,213		115,213		115,213
Admin Operations Manager I	05-2023	141,671		141,671		141,671
Accounting Technician II	05-2042	105,680		105,680		105,680
Administrative Officer I	05-2044	107,739		107,739		107,739
Project Assistant	05-2046	122,114		122,114		122,114
Accounting Technician I	05-7007	96,804		96,804		96,804
Total Pre-Vacancy		910,515	-	910,515	23,994	886,521
Less Budgeted Vacancy		(6,015)		(6,015)		(6,015)
Total Personal Services		904,500	-	904,500	23,994	880,506
Wages		575,973		575,973	15,221	560,752
Fringe Benefits		328,527		328,527	8,773	319,754
Total Personal Services		904,500	-	904,500	23,994	880,506
Travel		16,600	-	16,600	-	16,600

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Services						
Contract Services		217,900		217,900		217,900
Communications		8,200		8,200		8,200
Printing		-		-		-
Repairs & Maintenance		3,000		3,000		3,000
Equipment Rent		-		-		-
Transportation		-		-		-
Facility Rent		26,500		26,500		26,500
Other		9,200		9,200		9,200
Total Services		<u>264,800</u>	<u>-</u>	<u>264,800</u>	<u>-</u>	<u>264,800</u>
Supplies		<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Capital Outlay		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Assistance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs		<u>\$ 1,255,900</u>	<u>\$ -</u>	<u>\$ 1,255,900</u>	<u>\$ 33,994</u>	<u>\$ 1,221,906</u>

Note * - Amount above the salary cap of \$197,300 for Calendar Year 2020 was reflected as direct cost

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services						
Division Director	01-332X	\$ 192,214		\$ 192,214		\$ 192,214
Administrative Assistant II	07-5044	96,004		96,004		96,004
Admin Operations Manager II	07-5172	168,073		168,073		168,073
Accounting Technician II	07-5311	84,556		84,556		84,556
Accountant IV	07-5481	166,541		166,541	149,887	16,654
Accounting Technician III	07-5750	95,298		95,298		95,298
Accountant III	07-5847	105,192		105,192	105,192	-
Accountant III	07-5958	112,289		112,289		112,289
Administrative Officer II	21-2018	144,449		144,449		144,449
Total Pre-Vacancy		1,164,616	-	1,164,616	255,079	909,537
Less Budgeted Vacancy		(5,316)		(5,316)	(1,941)	(3,375)
Total Personal Services		1,159,300	-	1,159,300	253,138	906,162
Wages		738,310	-	738,310	160,733	577,577
Fringe Benefits		420,990	-	420,990	92,406	328,585
Total Personal Services		1,159,300	-	1,159,300	253,138	906,162
Travel		16,500	-	16,500	-	16,500

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Services						
Contract Services		114,500		114,500		114,500
Communications		6,600		6,600		6,600
Printing		-		-		-
Repairs & Maintenance		5,600		5,600		5,600
Equipment Rent		-		-		-
Transportation		-		-		-
Facility Rent		19,100		19,100		19,100
Other		6,000		6,000		6,000
Total Services		<u>151,800</u>	<u>-</u>	<u>151,800</u>	<u>-</u>	<u>151,800</u>
Supplies		<u>21,600</u>	<u>-</u>	<u>21,600</u>	<u>-</u>	<u>21,600</u>
Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assistance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs		<u>\$ 1,349,200</u>	<u>\$ -</u>	<u>\$ 1,349,200</u>	<u>\$ 253,138</u>	<u>\$ 1,096,062</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2021 BUDGETED PERSONAL SERVICES

ORGANIZATION UNIT	SUPPORT SCHEDULE	PERSONAL SERVICES	ADJUSTED/ EXCLUDED COST	DIRECT COST	INDIRECT PERSONAL SERVICES		
					DEPT-WIDE	DIVISION	TOTAL
Office of the Commissioner							
Commissioner's Office	VI C-1	\$ 885,300	\$ -	\$ 373,152	\$ 512,148		\$ 512,148
Workforce Investment Board		1,608,600		1,608,600			-
AK Labor Relations Agency		369,200		369,200			-
Total		<u>2,863,100</u>	<u>-</u>	<u>2,350,952</u>	<u>512,148</u>	<u>-</u>	<u>512,148</u>
Administrative Services							
Management Services	VI C-2	2,860,100	-	-	2,860,100		2,860,100
Leasing		-		-			-
Data Processing		2,583,900		2,583,900			-
Labor Market Information	VI C-3	3,135,700		2,872,490	263,210		263,210
Total		<u>8,579,700</u>	<u>-</u>	<u>5,456,390</u>	<u>3,123,310</u>	<u>-</u>	<u>3,123,310</u>
Workers' Compensation							
Workers' Compensation		4,534,400		4,534,400			-
WC Appeals Commission		281,400		281,400			-
WC Benefits Guaranty Fund		95,100		95,100			-
Second Injury Fund		200,300		200,300			-
Fishermen's Fund		255,900		255,900			-
Total		<u>5,367,100</u>	<u>-</u>	<u>5,367,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Labor Standards and Safety							
Wage and Hour Admin.		1,920,500		1,920,500			-
Mechanical Inspection		2,421,500		2,421,500			-
Occupational Safety and Health		3,876,100		3,876,100			-
Alaska Safety Advisory Council		23,100		23,100			-
Total		<u>8,241,200</u>	<u>-</u>	<u>8,241,200</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2021 BUDGETED PERSONAL SERVICES

ORGANIZATION UNIT	SUPPORT SCHEDULE	PERSONAL SERVICES	ADJUSTED/ EXCLUDED COST	DIRECT COST	INDIRECT PERSONAL SERVICES		
					DEPT-WIDE	DIVISION	TOTAL
Employment and Training Services							
Employment Training Svcs Admin	VI C-6	1,159,300		253,138		906,162	906,162
Workforce Services		9,127,900		9,127,900			-
Workforce Development		2,260,700		2,260,700			-
Unemployment Insurance		17,003,100		17,003,100			-
Total		<u>29,551,000</u>	<u>-</u>	<u>28,644,838</u>	<u>-</u>	<u>906,162</u>	<u>906,162</u>
Vocational Rehabilitation							
Vocational Rehab. Admin.	VI C-5	904,500	-	23,994		880,506	880,506
Client Services		9,156,100		9,156,100			-
Disability Determination		3,030,500		3,030,500			-
Special Projects		15,700		15,700			-
Total		<u>13,106,800</u>	<u>-</u>	<u>12,226,294</u>	<u>-</u>	<u>880,506</u>	<u>880,506</u>
AK Vocational Technical Center							
AK Vocational Technical Center	VI C-4	6,863,900	-	6,669,190	194,710		194,710
AVTEC Facilities Maintenance		426,000		426,000			-
Total		<u>7,289,900</u>	<u>-</u>	<u>7,095,190</u>	<u>194,710</u>	<u>-</u>	<u>194,710</u>
Total Department Budget		<u>74,998,800</u>	<u>-</u>	<u>69,381,964</u>	<u>3,830,169</u>	<u>1,786,668</u>	<u>5,616,836</u>
Cost Incurred by Other Depts.							
FY2021 Budgeted State Paid Leases	Appendix C	-					-
FY2019 Legislative Audit Costs	Appendix D	-					-
FY2019 Administrative Systems (IRIS/ALDER) Unbilled	Appendix E	-					-
FY2017 Statewide Costs (FY2019 unavailable)	Appendix F	-					-
Total Additional Costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total		<u>\$ 74,998,800</u>	<u>\$ -</u>	<u>\$ 69,381,964</u>	<u>\$ 3,830,169</u>	<u>\$ 1,786,668</u>	<u>\$ 5,616,836</u>

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SECTION VII

FY2021 DEPARTMENT-WIDE FIXED INDIRECT COST RATE

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FY2021 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 FY2021 OMB Circular 2 CFR 200 Subpart E allowable indirect cost and FY2019 carry-forward by the department's FY2021 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 FY2021 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 FY2021 department-wide fixed indirect cost rate. A brief description of each schedule is provided in the following text.

Schedule VII-A: Department-Wide FY2021 Fixed Indirect Cost Rate

Schedule VII-A provides the calculation of the department-wide FY2021 fixed indirect cost rate applicable to all divisions and programs of the department. The schedule provides a summary of FY2021 budgeted indirect costs, the FY2019 carry-forward and FY2021 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: FY2019 Indirect Cost Rate Carry-Forward

The department utilized a fixed indirect cost rate in FY2019. 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 FY2019 indirect cost rate carry-forward. The carry-forward is the difference between potential indirect cost recoveries utilizing the department's fixed FY2019 indirect cost rate based on budgeted costs and the actual or final rate for FY2019 based on actual costs. Carry-forwards are provided by indirect cost source and in total. The carry-forward is included on Schedule VII-A.

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

DEPARTMENT-WIDE
 FY2021 FIXED INDIRECT COST RATE
 BASED ON FY2021 BUDGETED EXPENDITURES

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services			
Total Department Personal Services (Schedule VI-D)	\$ 74,998,800	\$ 74,998,800	\$ 74,998,800
Less Indirect Personal Services			
Commissioner's Office (Schedule VI -D)	\$ (512,148)	\$ (512,148)	\$ (512,148)
Management Services (Schedule VI-D)	(2,860,100)	(2,860,100)	(2,860,100)
Labor Market Information (Schedule VI-D)	(263,210)	(263,210)	(263,210)
AK Vocational Tech. Center (Schedule VI-D)	(194,710)	(194,710)	(194,710)
Total Indirect Personal Services	<u>(3,830,169)</u>	<u>(3,830,169)</u>	<u>(3,830,169)</u>
Direct Personal Services	<u>\$ 71,168,631</u>	<u>\$ 71,168,631</u>	<u>\$ 71,168,631</u>
Indirect Costs			
FY2021 Indirect Costs (Schedule VI C)			
Commissioner's Office (Schedule VI-C)	\$ 577,334	\$ -	\$ 577,334
Management Services (Schedule VI -C)	3,947,200		3,947,200
Labor Market Information (Schedule VI-C)	403,982		403,982
AK Vocational Tech. Center (Schedule VI-C)	307,154		307,154
FY2021 Leases (Appendix C)		388,175	388,175
FY2019 Legislative Audit Costs (Appendix D)		127,352	127,352
FY2019 Administrative Systems Unbilled (Appendix E)		40,477	40,477
FY2017 State-wide Cost Allocation Plan; FY2019 Unavailable (Appendix F)		139,409	139,409
Total FY2021 Indirect Costs	<u>5,235,671</u>	<u>695,413</u>	<u>5,931,084</u>
FY2019 Carry-Forward (Schedule VII-B)	<u>165,996</u>	<u>748,935</u>	<u>914,931</u>
State-wide Adjustment to zero			
Total Indirect Costs	<u>\$ 5,401,667</u>	<u>\$ 1,444,348</u>	<u>\$ 6,846,015</u>
Computation of Indirect Cost Rate			
Indirect Costs	\$ 5,401,667	7.59%	\$ 1,444,348
Direct Personal Services	\$ 71,168,631		\$ 71,168,631
			2.03%
			\$ 6,846,015
			\$ 71,168,631
			9.62%

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2021 INDIRECT COST RATE PROPOSAL**

**DEPARTMENT-WIDE
FY2019 INDIRECT COST RATE CARRY-FORWARD
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services:			
Total Department Personal Services (Schedule VI B)	\$ 65,882,941	\$ 65,882,941	\$ 65,882,941
Less Indirect Personal Services			
Commissioner's Office (Schedule VI-B)	(444,003)	(444,003)	(444,003)
Management Services (Schedule VI-B)	(2,473,437)	(2,473,437)	(2,473,437)
Labor Market Information (Schedule VI-B)	(248,716)	(248,716)	(248,716)
AK Vocational Technical Center (Schedule VI-B)	(177,238)	(177,238)	(177,238)
Total Indirect Personal Services	<u>(3,343,394)</u>	<u>(3,343,394)</u>	<u>(3,343,394)</u>
Direct Personal Services	<u>\$ 62,539,547</u>	<u>\$ 62,539,547</u>	<u>\$ 62,539,547</u>
FY2019 Carry-Forward			
Indirect Costs:			
Commissioner's Office (Schedule VI-A)	\$ 458,196	\$ -	\$ 458,196
Management Services (Schedule VI-A)	2,731,465		2,731,465
Labor Market Information (Schedule VI-A)	250,988		250,988
AK Vocational Technical Center (Schedule VI-A)	177,238		177,238
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	1,260,704	617,914	1,878,618
FY2019 DOA Paid Leases (Appendix C)		367,233	367,233
FY2019 Legislative Audit (Appendix D)		127,352	127,352
FY2019 Administrative Systems Unbilled (Appendix E)		40,477	40,477
FY2017 State-wide Cost Allocation Plan; FY2019 Unavailable (Appendix F)		139,409	139,409
Total Indirect Costs	<u>4,878,591</u>	<u>1,292,385</u>	<u>6,170,976</u>
Less FY2019 Projected Recoveries			
Direct Personal Services	62,539,547	62,539,547	62,539,547
FY2019 Fixed Indirect Cost Rate	6.32%	0.50%	6.82%
Projected Recoveries	<u>(3,952,499)</u>	<u>(312,698)</u>	<u>(4,265,197)</u>
FY2017 (Over)/Under Recovery in FY2019 Rate	<u>(760,096)</u>	<u>(4,712,595)</u>	<u>(5,256,045)</u>
FY2019 Carry-Forward	<u>\$ 165,996</u>	<u>\$ 748,935</u>	<u>\$ 914,931</u>

SECTION VIII

***FY2021 VOCATIONAL REHABILITATION DIVISION
FIXED INDIRECT COST RATE***

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FY2021 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 FY2021 OMB Circular 2 CFR 200 Subpart E allowable administrative indirect costs and FY2019 carry-forward by the division's total budgeted FY2021 direct personal services costs. The department-wide rate is the rate developed in Section VII, FY2021 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 FY2021 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 FY2021 Vocational Rehabilitation Division fixed indirect cost rate. A brief description of each schedule is provided in the following text.

Schedule VIII-A: FY2021 Vocational Rehabilitation Division Fixed Indirect Cost Rate

Schedule VIII-A provides the calculation of the Vocational Rehabilitation Division's FY2021 fixed indirect cost rate applicable to all programs of the division. The schedule provides a summary of FY2021 budgeted indirect costs, the FY2019 carry-forward and FY2021 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: FY2019 Vocational Rehabilitation Division Indirect Cost Rate Carry-Forward

The Vocational Rehabilitation Division utilized a fixed indirect cost rate in FY2019. 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 FY2019 indirect cost rate carry-forward. The carry-forward is the difference between potential indirect cost recoveries utilizing the division's fixed FY2019 indirect cost rate based on budgeted costs and the actual or final rate for FY2019 based on actual costs. The carry-forward is included on Schedule VIII-A

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION DIVISION
 FY2021 FIXED INDIRECT COST RATE
 BASED ON FY2021 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)	\$ 13,106,800			
Less Division Indirect Personal Services (Schedule VI-D)	(880,506)			
Division Personal Services	<u>\$ 12,226,294</u>			
Indirect Costs				
FY2021 Indirect Costs (Schedule VI C-5)				
Personal Services	\$ 880,506			
Travel	16,600			
Services	264,800			
Supplies	60,000			
Capital Outlay	-			
Total FY2021 Indirect Costs	<u>1,221,906</u>			
FY2019 Carry-Forward (Schedule VIII-B)	(188,733)			
Total Indirect Costs	<u>\$ 1,033,173</u>			
Computation of Division Admin. Indirect Cost Rate				
<u>Indirect Costs</u>	\$ 1,033,173	8.45%		8.45%
Direct Personal Services	\$ 12,226,294			
Department Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
<u>Indirect Costs</u>		\$ 5,401,667		7.59%
Direct Personal Services		\$ 71,168,631		
Total Division/Department Indirect Cost Rate				
				16.04%
Statewide Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
<u>Indirect Costs</u>			\$ 1,444,348	2.03%
Direct Personal Services			\$ 71,168,631	
Total Combined Indirect Cost Rate				
				<u>18.07%</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION DIVISION
 FY2019 INDIRECT COST RATE CARRY-FORWARD
 BASED ON ACTUAL EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	DIVISION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services:				
Total Division Personal Services (Schedule VI-B)	\$ 11,425,180			\$ 11,425,180
Less Indirect Personal Services				
Vocational Rehabilitation Administration (Schedule VI-B)	\$ (821,404)			
Total Indirect Personal Services	\$ (821,404)			\$ (821,404)
Direct Personal Services	<u>\$ 10,603,776</u>			<u>\$ 10,603,776</u>
FY2019 Carry-Forward				
Indirect Costs: (Schedule VI A-5)				
Personal Services	\$ 821,404			\$ 821,404
Travel	14,476			14,476
Services	87,863			87,863
Supplies	20,082			20,082
Capital Outlay	-			-
Total Indirect Costs	<u>943,825</u>			<u>943,825</u>
Less FY2019 Projected Recoveries				
Direct Personal Services	\$ 10,603,776			
FY2019 Fixed Indirect Cost Rate	<u>9.43%</u>			9.43%
Projected Recoveries	(999,936)			
Department and Statewide FY2018 Fixed Indirect Cost Rate (Schedule VII-B)		6.32%	0.50%	<u>6.82%</u>
Total FY2019 Fixed Indirect Cost Rate				16.25%
FY2017 (Over)/Under Recovery in FY2019 Rate	<u>(132,622)</u>	<u>\$ (1,132,558)</u>		<u>\$ (1,132,558)</u>
FY2019 Carry-Forward		(188,733)		(188,733)

SECTION IX

***FY2021 EMPLOYMENT AND TRAINING SERVICES DIVISION
FIXED INDIRECT COST RATE***

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FY2021 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 FY2021 OMB Circular 2 CFR 200 Subpart E allowable administrative indirect costs and FY2019 carry-forward by the division's total budgeted FY2021 direct personal services costs. The department-wide rate is the rate developed in Section VII, FY2021 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 FY2021 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 FY2021 Employment and Training Services Division fixed indirect cost rate. A brief description of each schedule is provided in the following text.

Schedule IX-A: FY2021 Employment and Training Services Division Fixed Indirect Cost Rate

Schedule IX-A provides the calculation of the Employment and Training Services Division's FY2021 fixed indirect cost rate applicable to all programs of the division. The schedule provides a summary of FY2021 budgeted indirect costs, the FY2019 carry-forward and FY2021 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: FY2019 Employment and Training Services Division Indirect Cost Rate Carry-Forward

The Employment and Training Services Division utilized a fixed indirect cost rate in FY2019. 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 FY2019 indirect cost rate carry-forward. The carry-forward is the difference between potential indirect cost recoveries utilizing the division's fixed FY2019 indirect cost rate based on budgeted costs and the actual or final rate for FY2019 based on actual costs. The carry-forward is included on Schedule IX-A

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES DIVISION
 FY2021 FIXED INDIRECT COST RATE
 BASED ON FY2021 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)	\$ 29,551,000			
Less Division Indirect Personal Services (Schedule VI-D)	(906,162)			
Division Personal Services	<u>\$ 28,644,838</u>			
Indirect Costs				
FY2021 Indirect Costs (Schedule VI C-6)				
Personal Services	\$ 906,162			
Travel	16,500			
Services	151,800			
Supplies	21,600			
Capital Outlay	-			
Total FY2021 Indirect Costs	<u>1,096,062</u>			
FY2019 Carry-Forward (Schedule VIII-B)	(149,863)			
Total Indirect Costs	<u>\$ 946,199</u>			
Computation of Division Admin. Indirect Cost Rate				
Indirect Costs	\$ 946,199	3.30%		3.30%
Direct Personal Services	\$ 28,644,838			
Department Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs		\$ 5,401,667		7.59%
Direct Personal Services		<u>\$ 71,168,631</u>		
Total Division/Department Indirect Cost Rate				
				10.89%
Statewide Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs			\$ 1,444,348	2.03%
Direct Personal Services			<u>\$ 71,168,631</u>	
Total Combined Indirect Cost Rate				
				<u>12.92%</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES DIVISION
 FY2019 INDIRECT COST RATE CARRY-FORWARD
 BASED ON ACTUAL EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>STATE-WIDE</u>	<u>TOTAL</u>
Direct Personal Services:				
Total Division Personal Services (Schedule VI-B)	\$ 25,764,442			\$ 25,764,442
Less Indirect Personal Services				
Employment And Training Services Administration (Schedule VI-B)	\$ (750,522)			
Total Indirect Personal Services	\$ (750,522)			\$ (750,522)
Direct Personal Services	<u>\$ 25,013,920</u>			<u>\$ 25,013,920</u>
FY2019 Carry-Forward				
Indirect Costs: (Schedule VI A-5)				
Personal Services	\$ 750,522			\$ 750,522
Travel	9,476			9,476
Services	83,408			83,408
Supplies	9,013			9,013
Capital Outlay	-			-
Total Indirect Costs	<u>852,419</u>			<u>852,419</u>
Less FY2019 Projected Recoveries				
Direct Personal Services	\$ 25,013,920			
FY2019 Fixed Indirect Cost Rate	<u>3.44%</u>			3.44%
Projected Recoveries	(860,479.00)			
Department and Statewide FY2018 Fixed Indirect Cost Rate (Schedule VII-B)		6.32%	0.50%	<u>6.82%</u>
Total FY2019 Fixed Indirect Cost Rate				10.26%
FY2017 (Over)/Under Recovery in FY2019 Rate	<u>(141,803)</u>	<u>\$ (1,002,282)</u>		<u>\$ (1,002,282)</u>
FY2019 Carry-Forward		(149,863)		(149,863)

SECTION X
ALLOCATED COSTS

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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. 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.

Data Processing

The department's Data Processing (DP) section has multiple cost allocation categories based on the purpose of the cost and the programs benefiting from them. Appendix A, page 7 provides an

organization chart reflecting staff assignments to each of these cost allocation categories. These categories have been color coded as noted:

- Blue - includes costs for general DP support benefiting all programs of the department. This includes ensuring all department data system and security standards are met. Also includes costs for DP section administrative and management oversight. These costs are allocated to department programs based on full-time equivalent (FTE) position count.
- Purple - includes costs for direct support of the Alaska Job Center Network. This support is split into two categories.
 - Job Center staff support - costs for this support is direct charged to Wagner-Peyser as the sole benefiting program
 - One-Stop public access support - 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).
- Brown - includes costs for direct computer support to the Disability Determination (DD) component. These costs are charged to DD as the sole benefiting program.
- Green - includes costs for direct database support to the Unemployment Insurance (UI) program. These costs are charged to UI as the sole benefiting program.
- White - includes costs for programming work on projects for maintenance or enhancement of specific systems and therefore is directly charged to the benefiting programs.
- Grey - includes costs for systems security planning, research, training, and other similar support provided to the programmers in the “white” category. These costs are allocated to the projects and systems worked on by the “white” 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 required the state match. OSH direct program staff consultation activities are charged to 23G for public sites and 21D for private sites with required state match. Consultation staff time is allocated to these grants based

on the relative percentage of public to private consultation visits on the annual Alaska OSH Evaluation Report.

Management staff costs are pooled and distributed based on YTD personal services of the direct program staff, but coded to the administration category under the grant. Clerical staff pooled 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 direct charged within the department in the same way unless otherwise noted for that item. In many cases, after these costs are allocated to the component, they are further allocated through that component's Management and Administration allocation, which is based on relative share of YTD personal services costs.

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

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

DOA - Risk Management

The Division of Risk Management bills agencies for their share of property, liability, and public official bond insurance that they hold for all state agencies as well as their costs of providing that

service. The overhead and public official bond charges are allocated within the department based on relative share of position count. The charges for property insurance are allocated to the components occupying the property.

DOA - Office of Information Technology

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

- ❑ Infrastructure costs - includes End User Productivity Services (telephone and computer support), Collaboration Services, and Secure Network Services. These costs are distributed to agencies based on 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. The 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. Effective in FY2019, procurement, financial and payroll are all housed in the IRIS system replacing the AKSAS and AKPAY systems. ALDER is still the data warehouse and the reporting system.

DOA - E-Travel

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

DOA - Division of Personnel and Labor Relations

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

Department of Law - Legal Services

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

Division of Legislative Audit - Audit Services

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

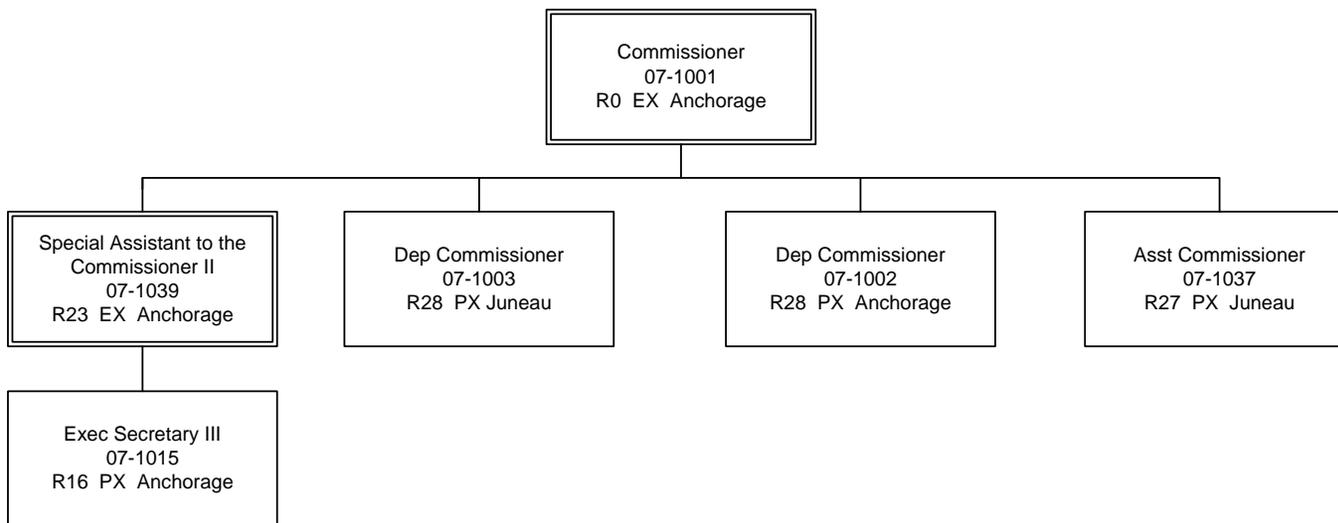
This concludes the section of the proposal on allocated costs.

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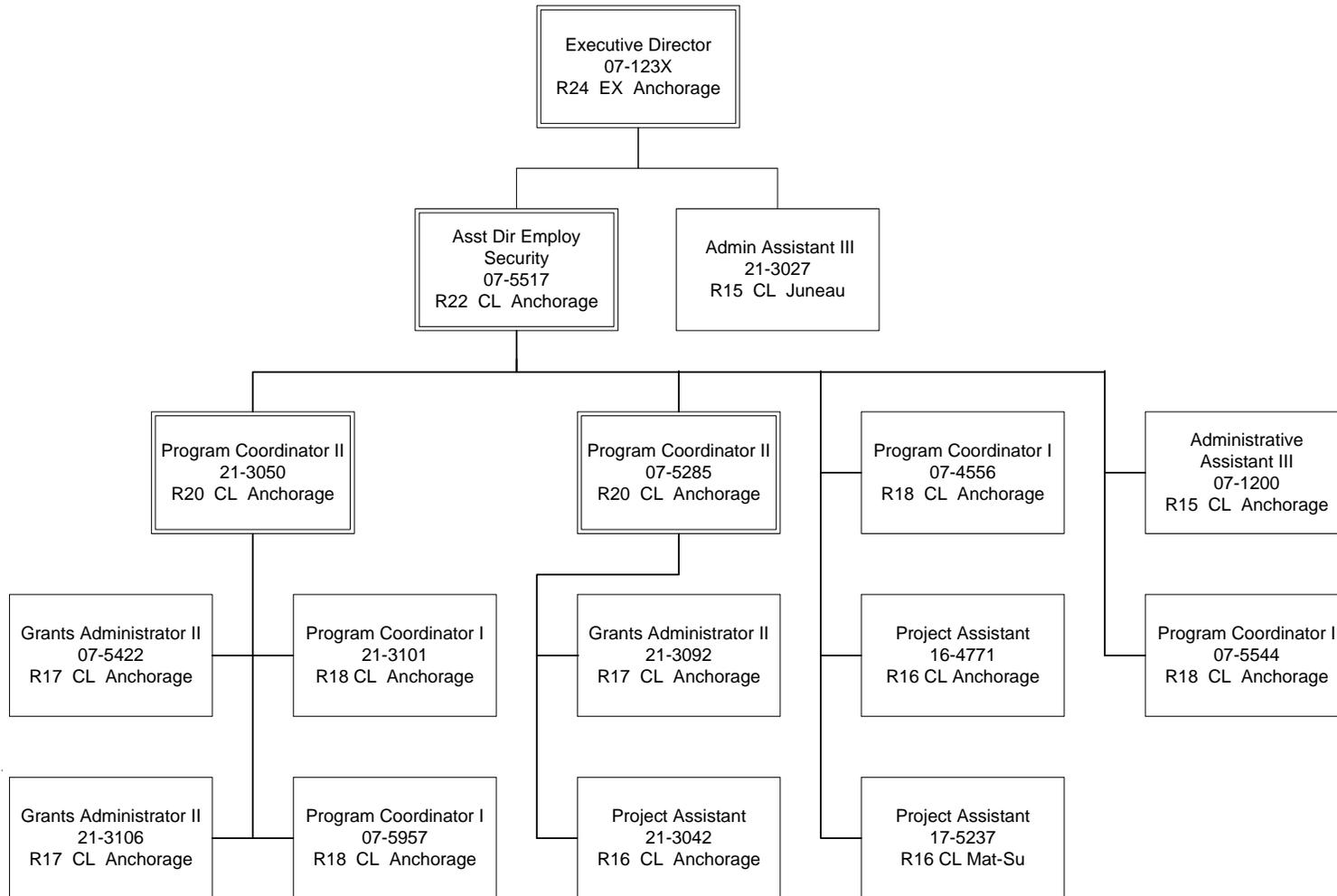
APPENDIX A
FY2021 ORGANIZATION CHARTS

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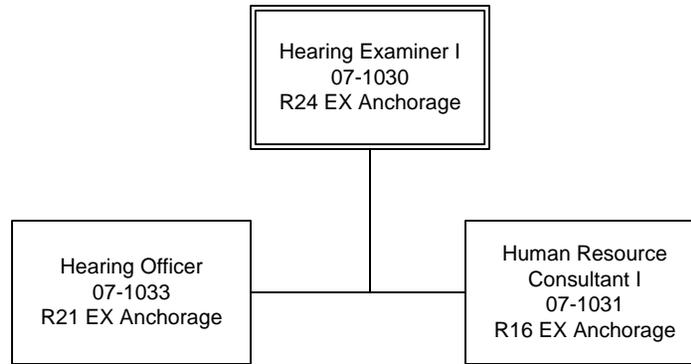
Department of Labor and Workforce Development
Office of the Commissioner / Commissioner's Office



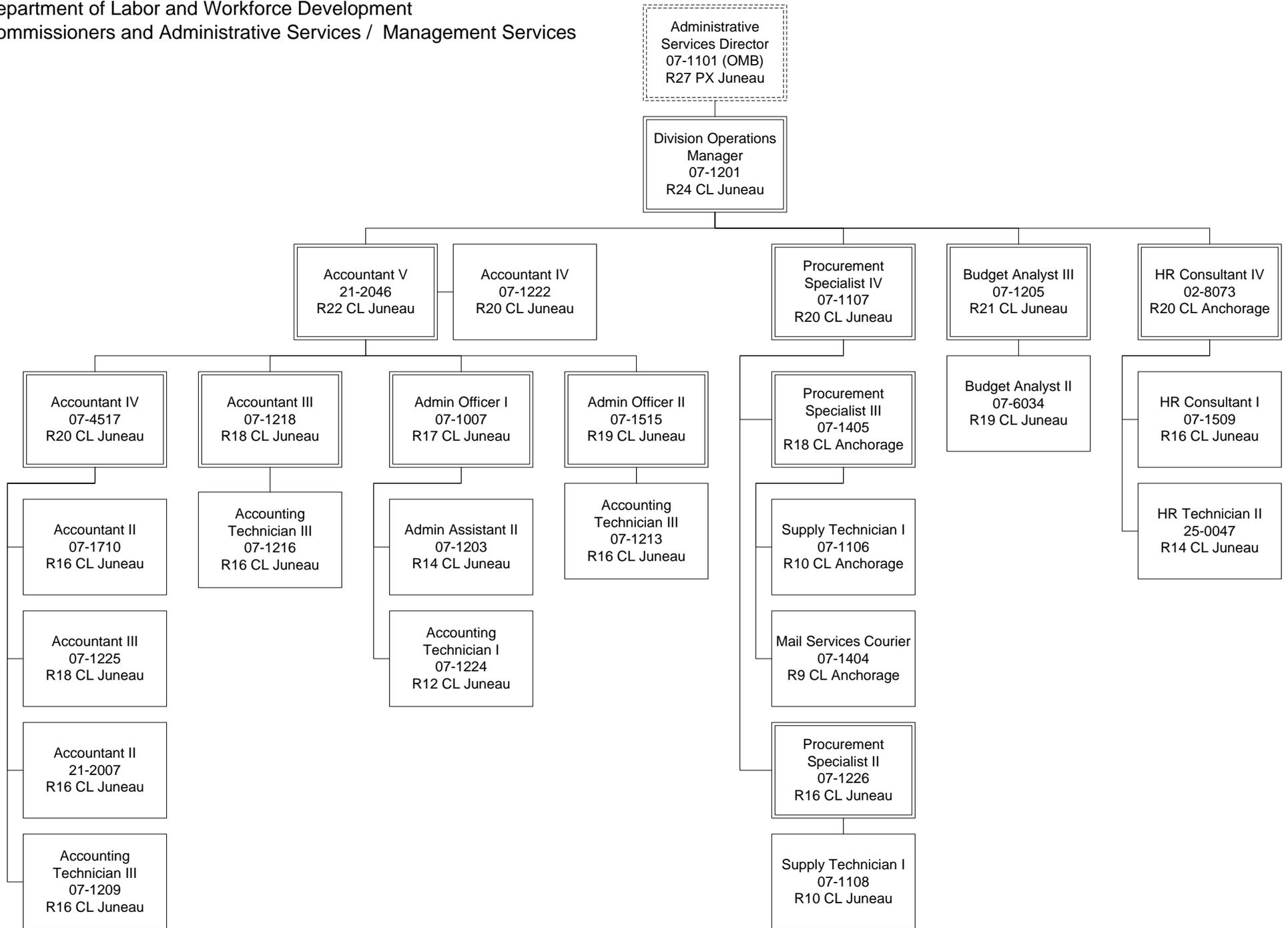
Department of Labor and Workforce Development
 Commissioner and Administrative Services / Alaska Workforce Investment Board



Department of Labor and Workforce Development
Commissioner and Administrative Services / Alaska Labor Relations Agency



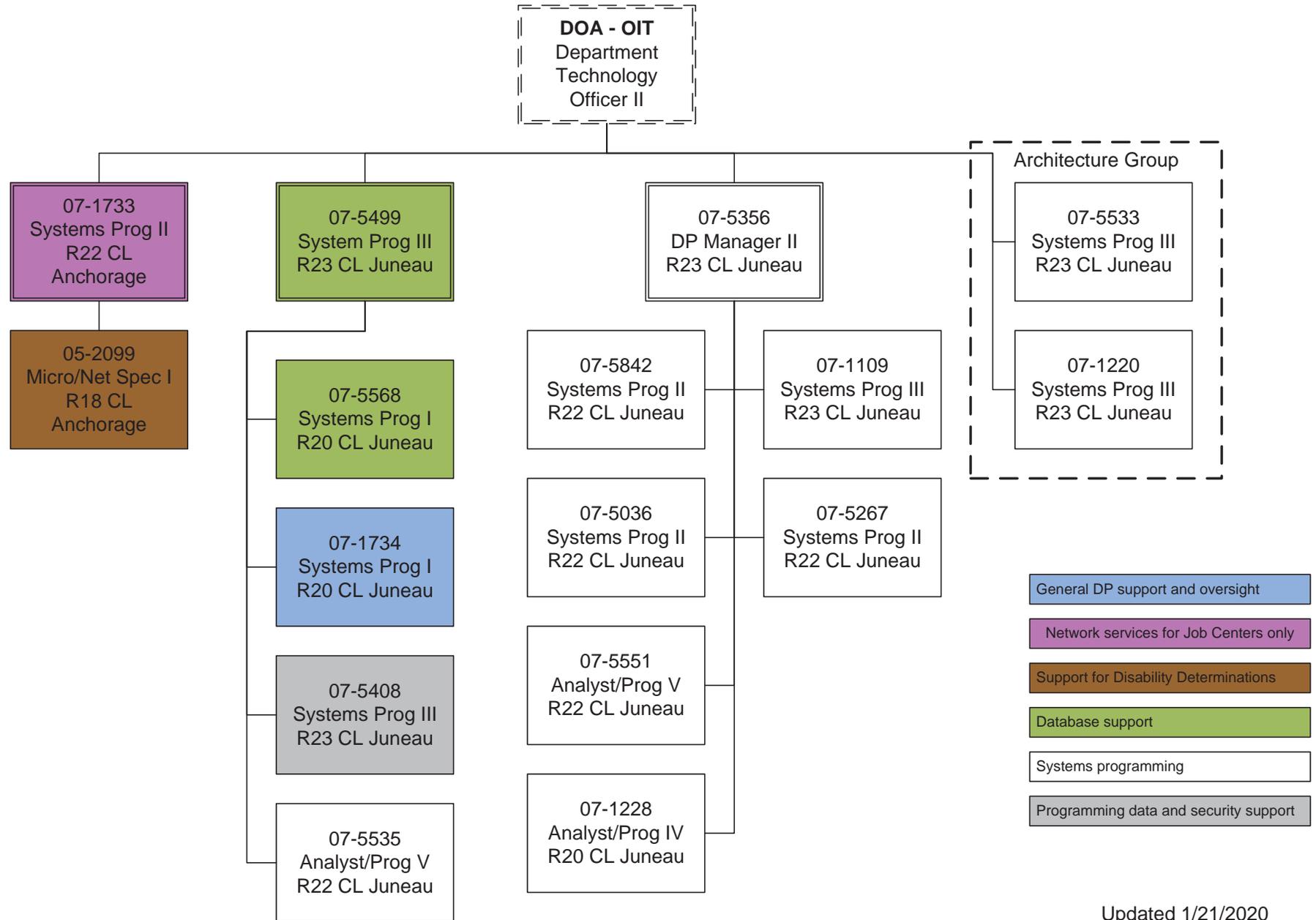
Department of Labor and Workforce Development
 Commissioners and Administrative Services / Management Services



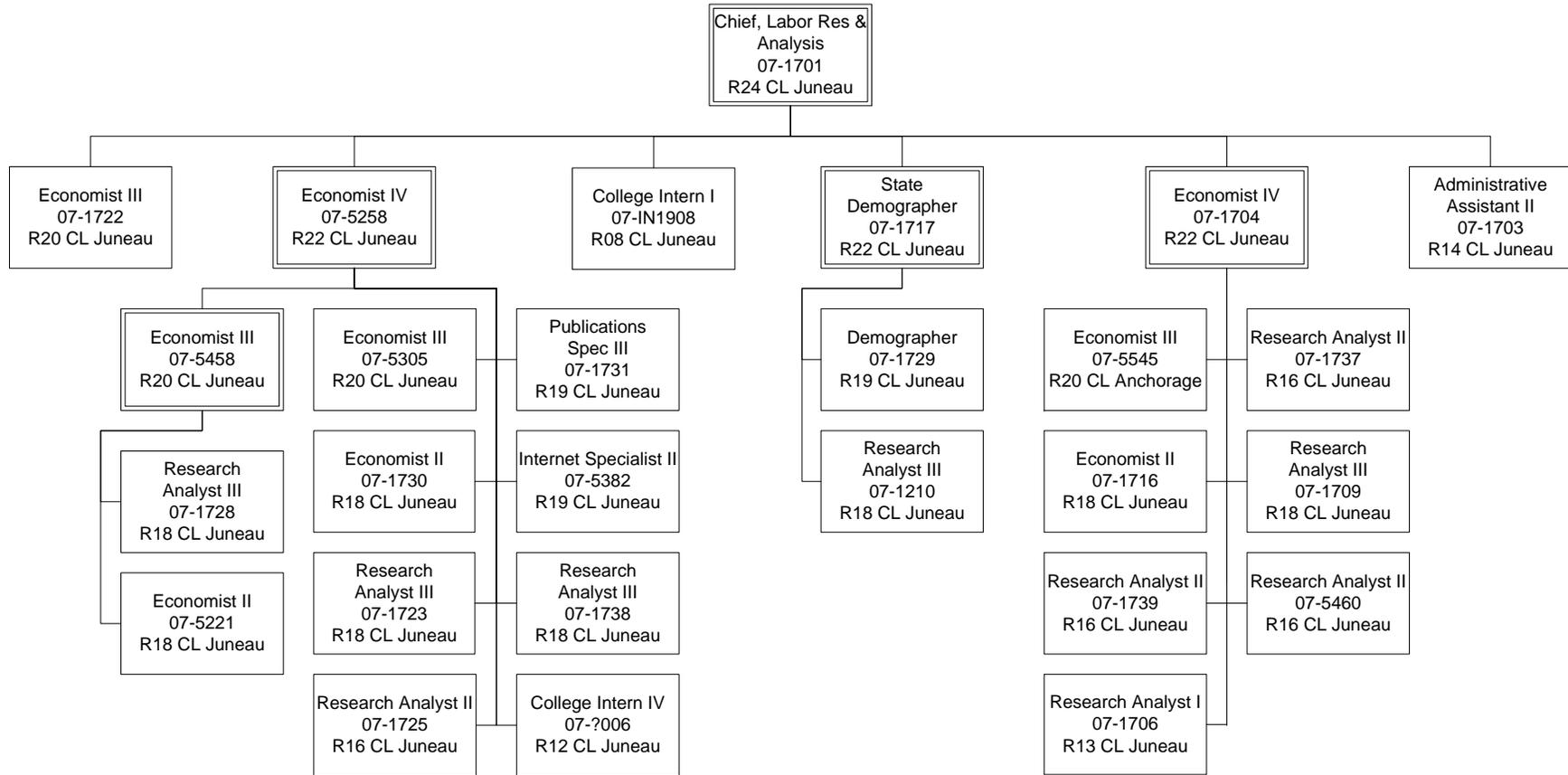
Department of Labor and Workforce Development

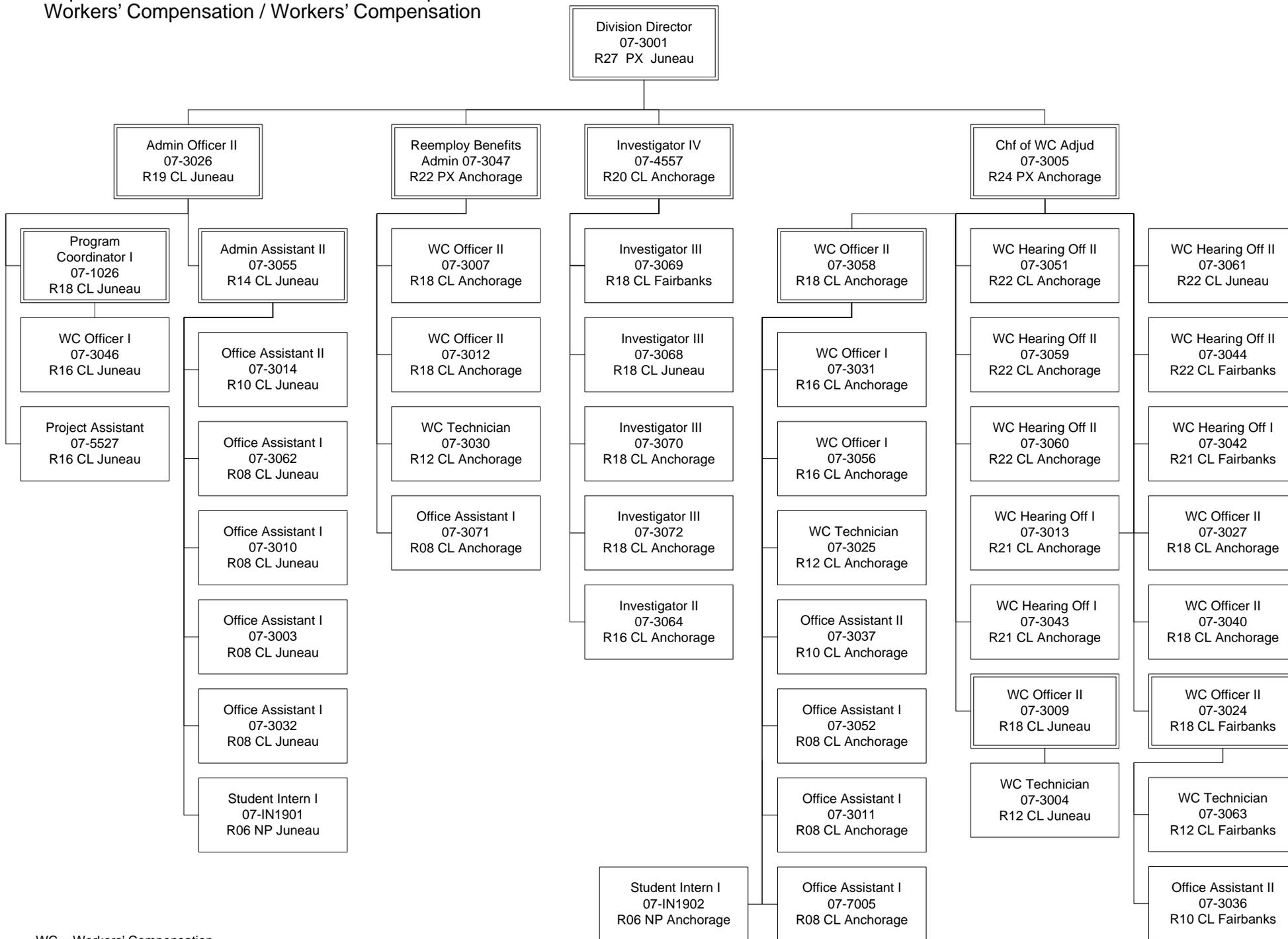
Administrative Services Division

Data Processing



Department of Labor and Workforce Development
 Commissioner and Administrative Services / Labor Market Information



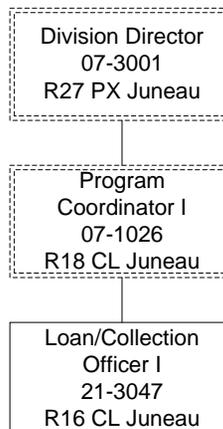


WC = Workers' Compensation

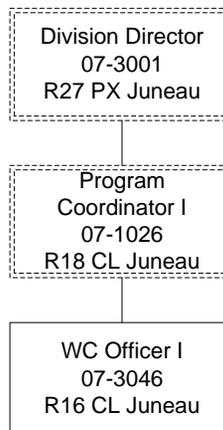
Department of Labor and Workforce Development
Workers' Compensation / Workers' Compensation Appeals Commission



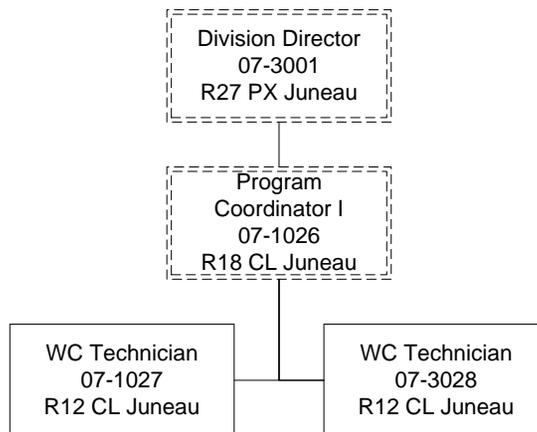
Department of Labor and Workforce Development
Workers' Compensation / Workers' Compensation Benefits Guaranty Fund



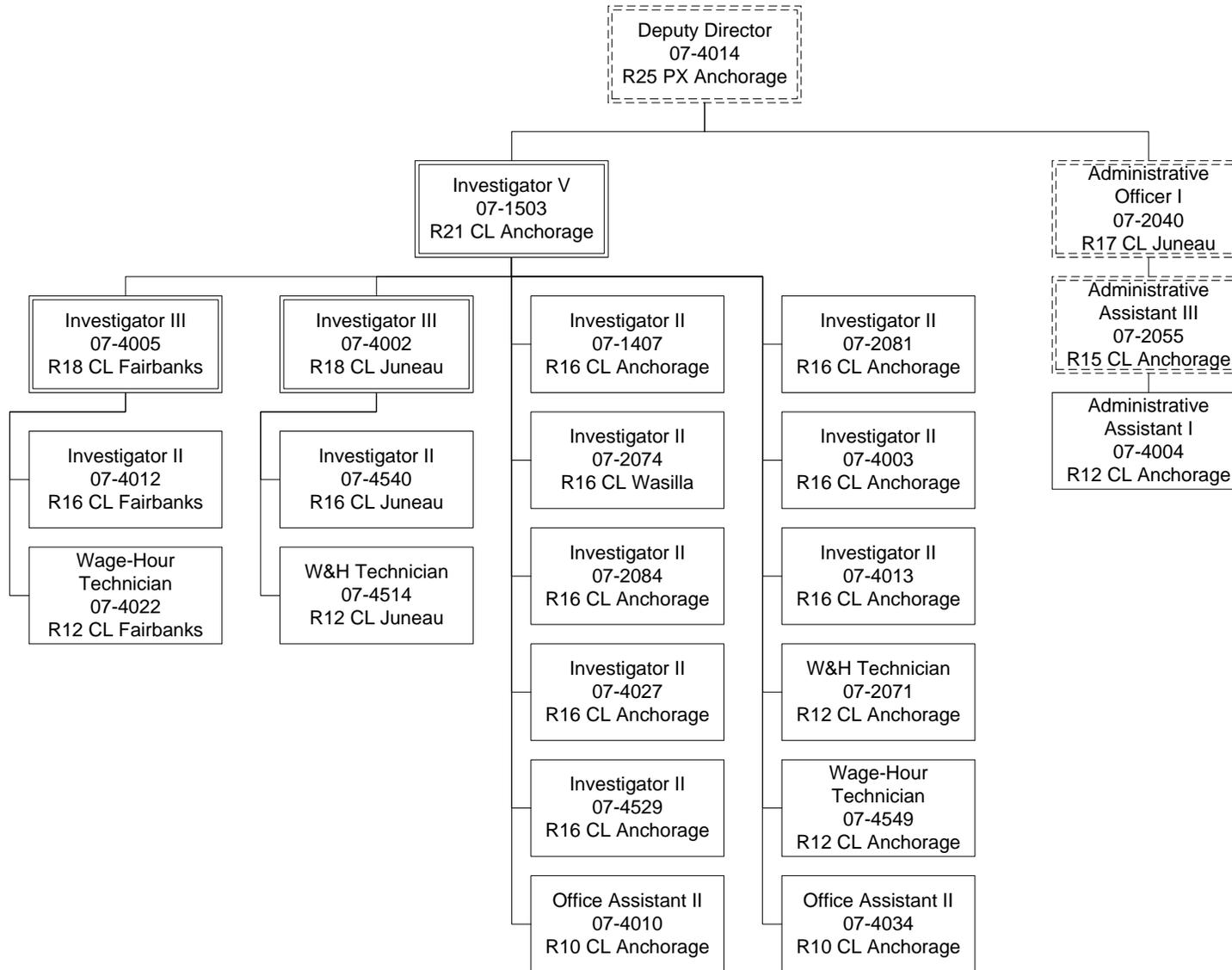
Department of Labor and Workforce Development
Workers' Compensation / Workers' Compensation Second Injury Fund



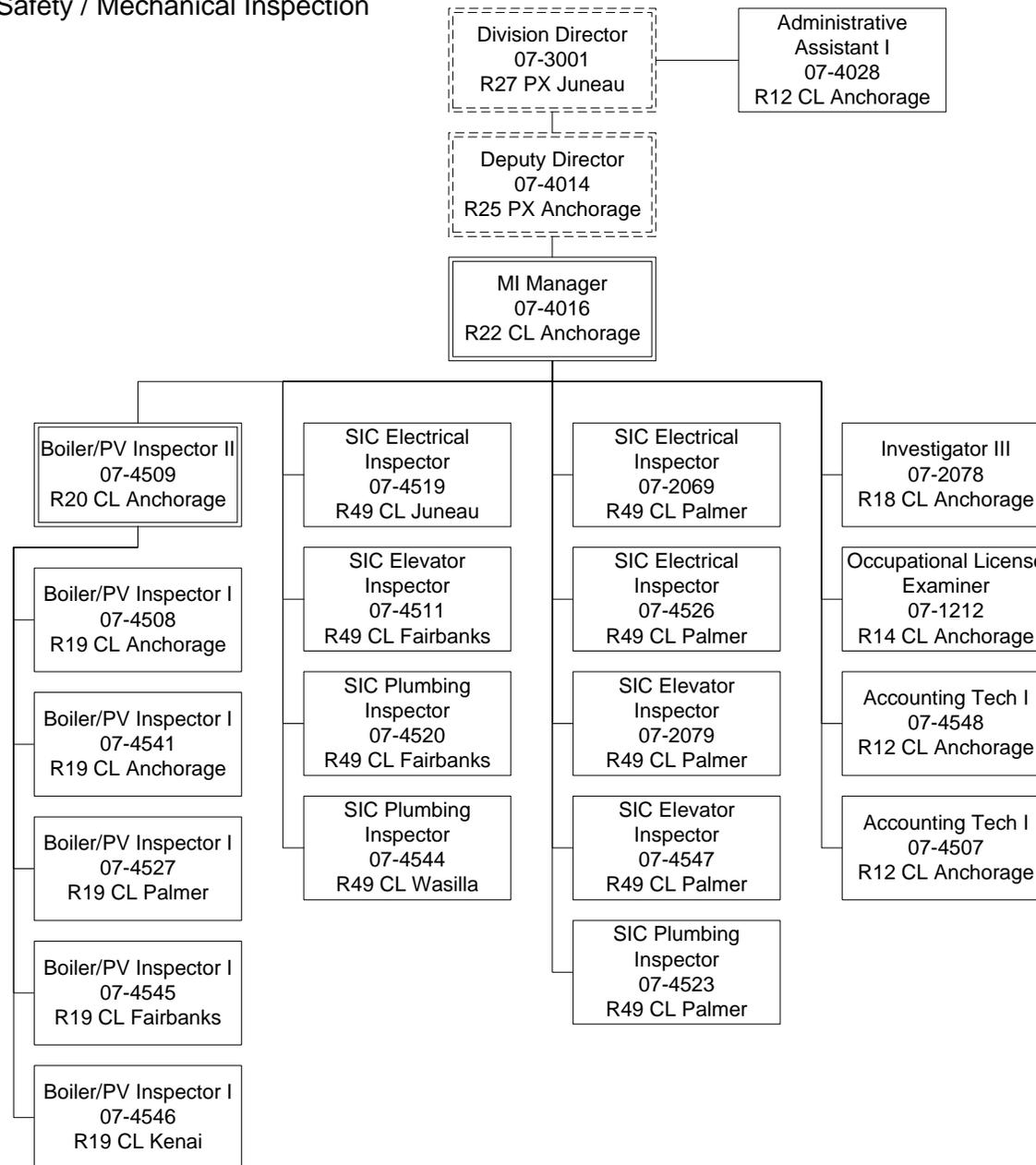
Department of Labor and Workforce Development
Workers' Compensation / Workers' Compensation Fishermen's Fund



Department of Labor and Workforce Development
 Labor Standards and Safety / Wage and Hour

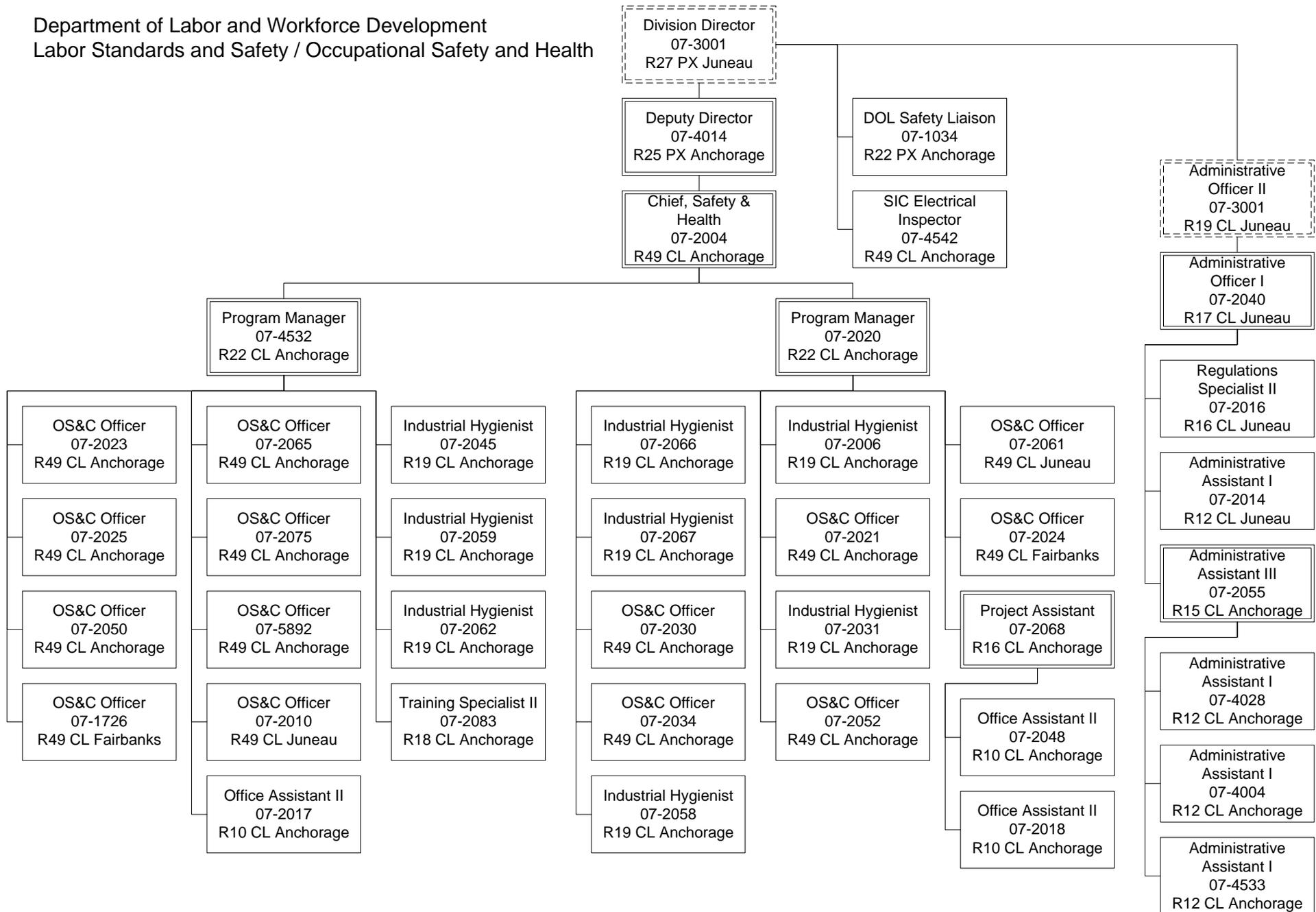


Department of Labor and Workforce Development
 Labor Standards and Safety / Mechanical Inspection



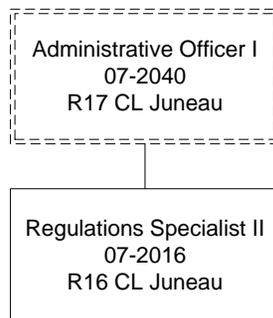
PV = Pressure Vessel
 SIC = Safety Inspection and Compliance

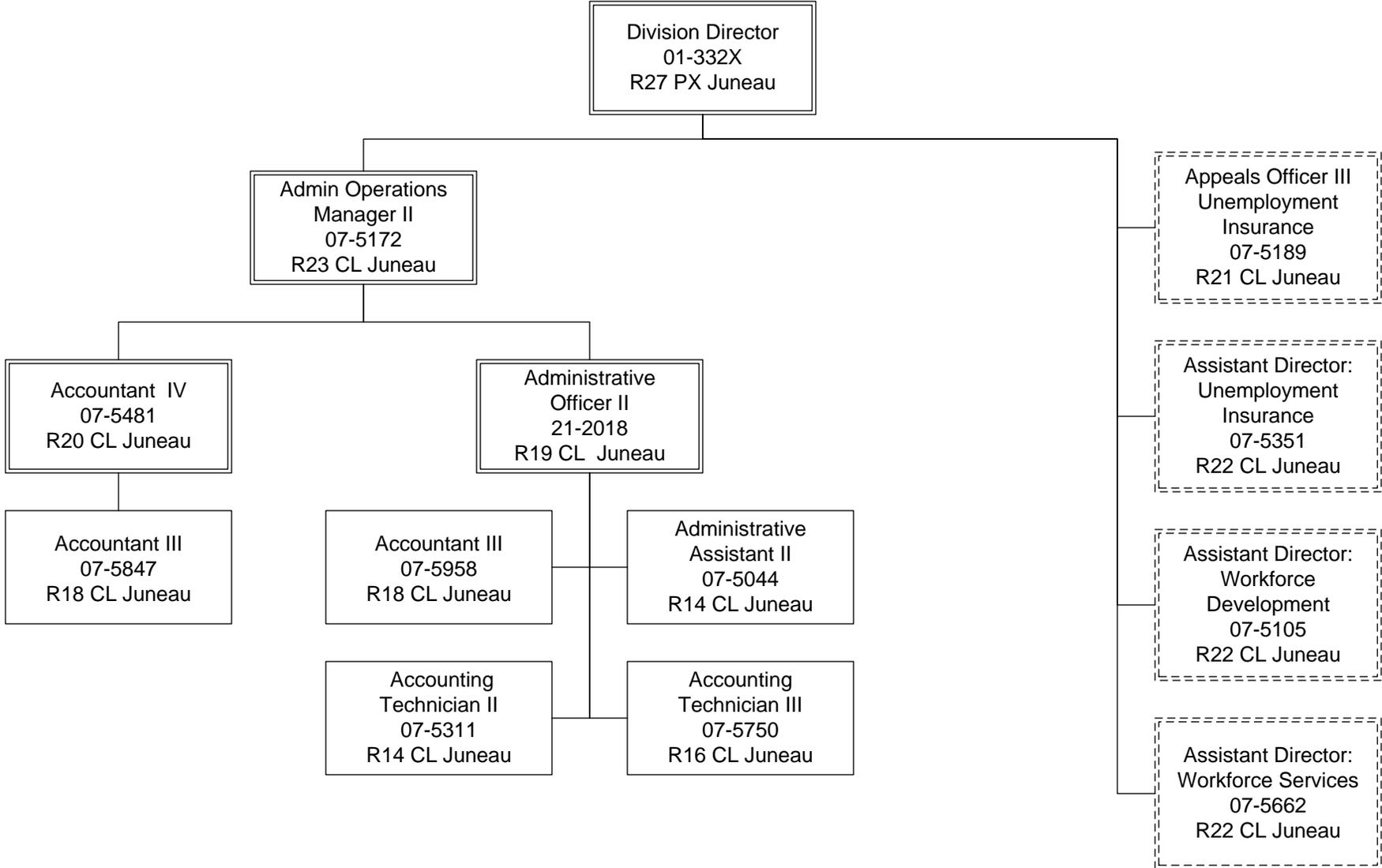
Department of Labor and Workforce Development
 Labor Standards and Safety / Occupational Safety and Health



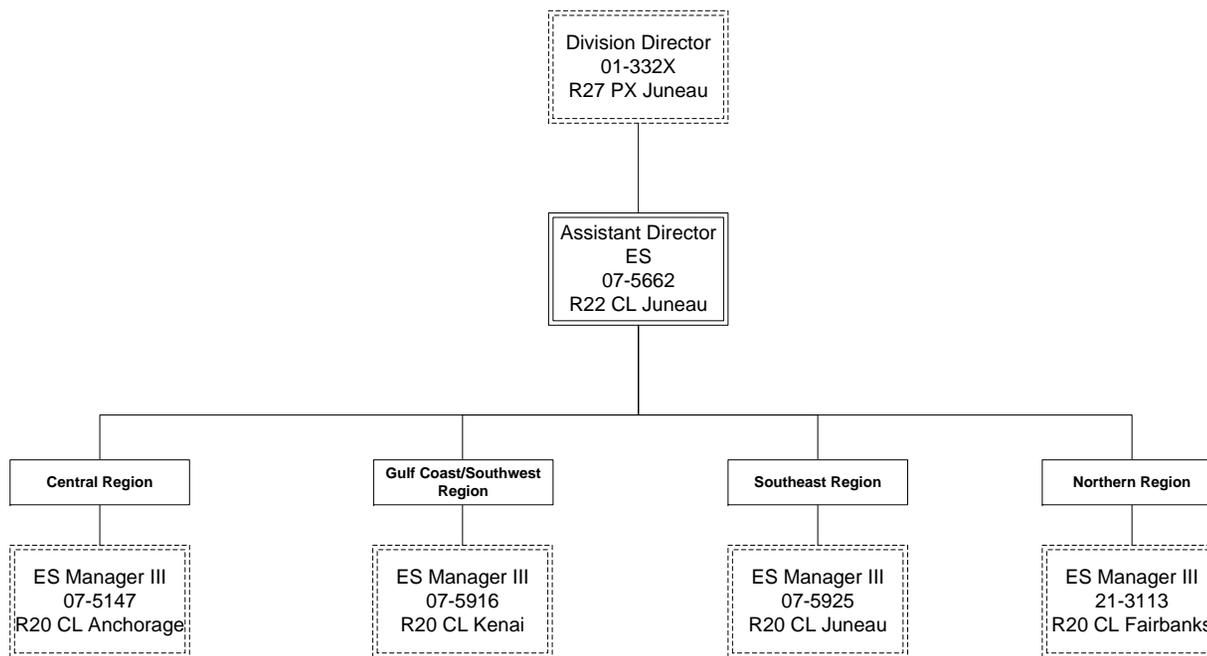
OS&C = Occupational Safety and Compliance

Department of Labor and Workforce Development
Labor Standards and Safety / Alaska Safety Advisory Council

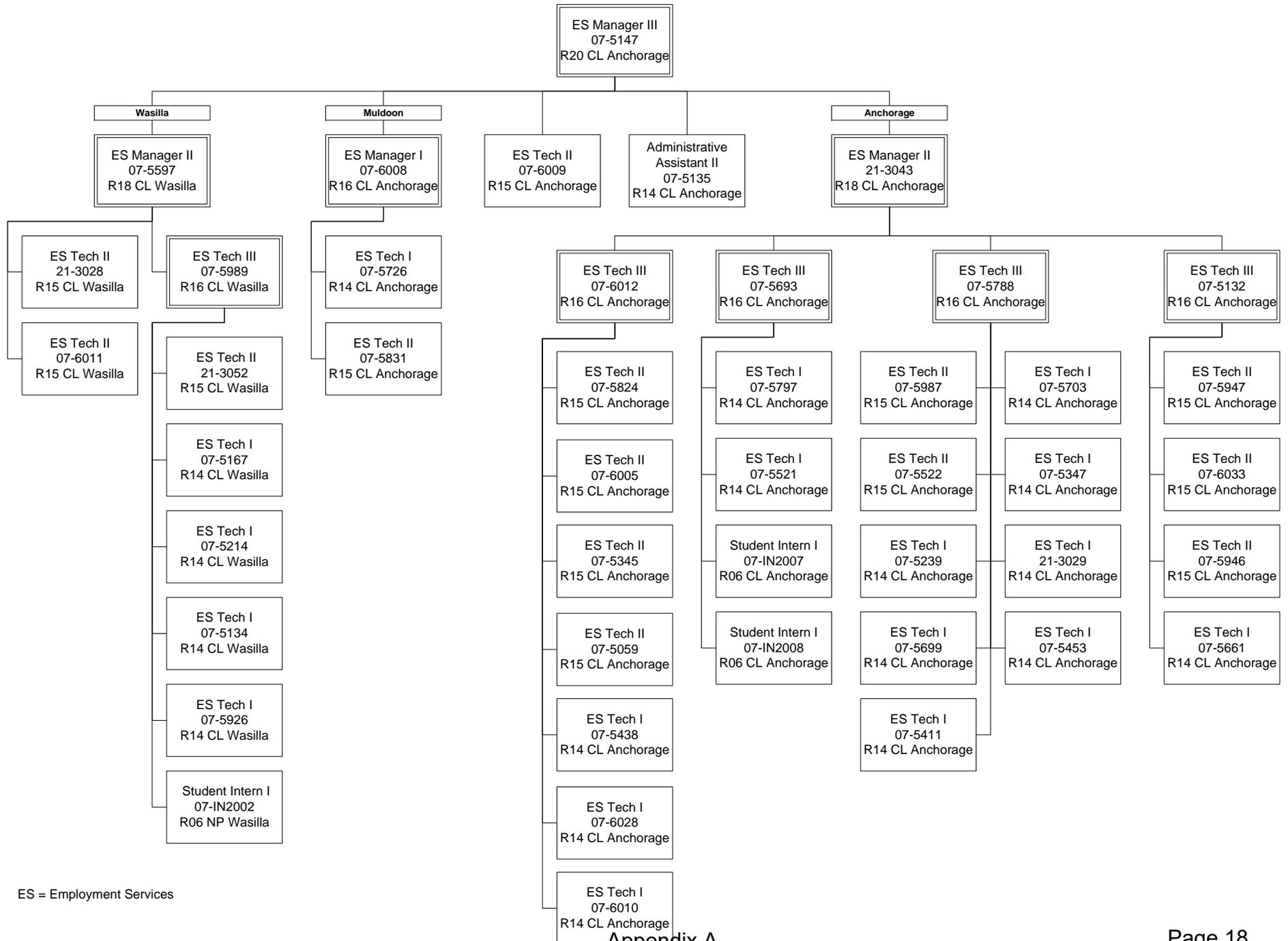




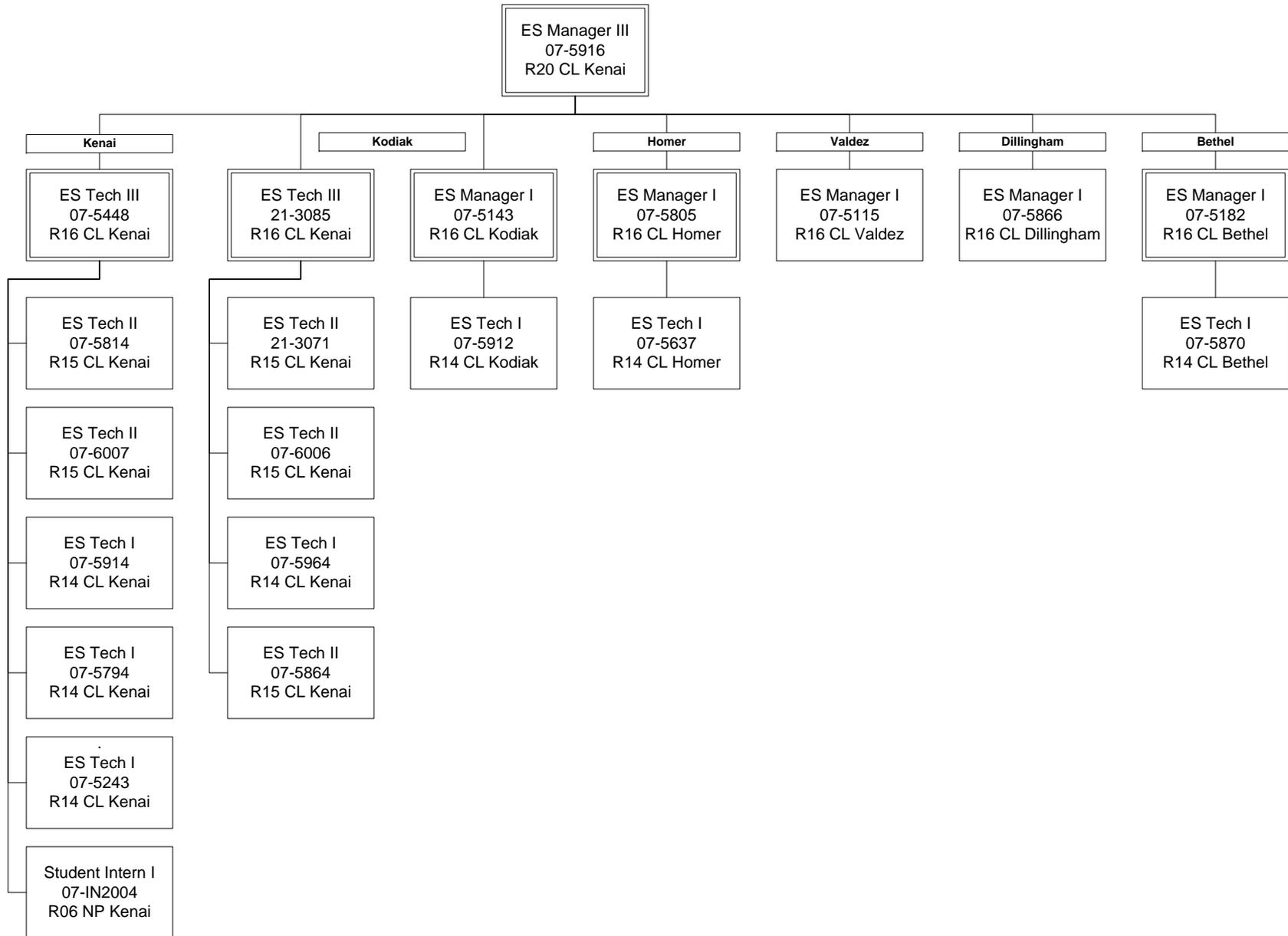
Department of Labor and Workforce Development
Division of Employment and Training Services / Workforce Services



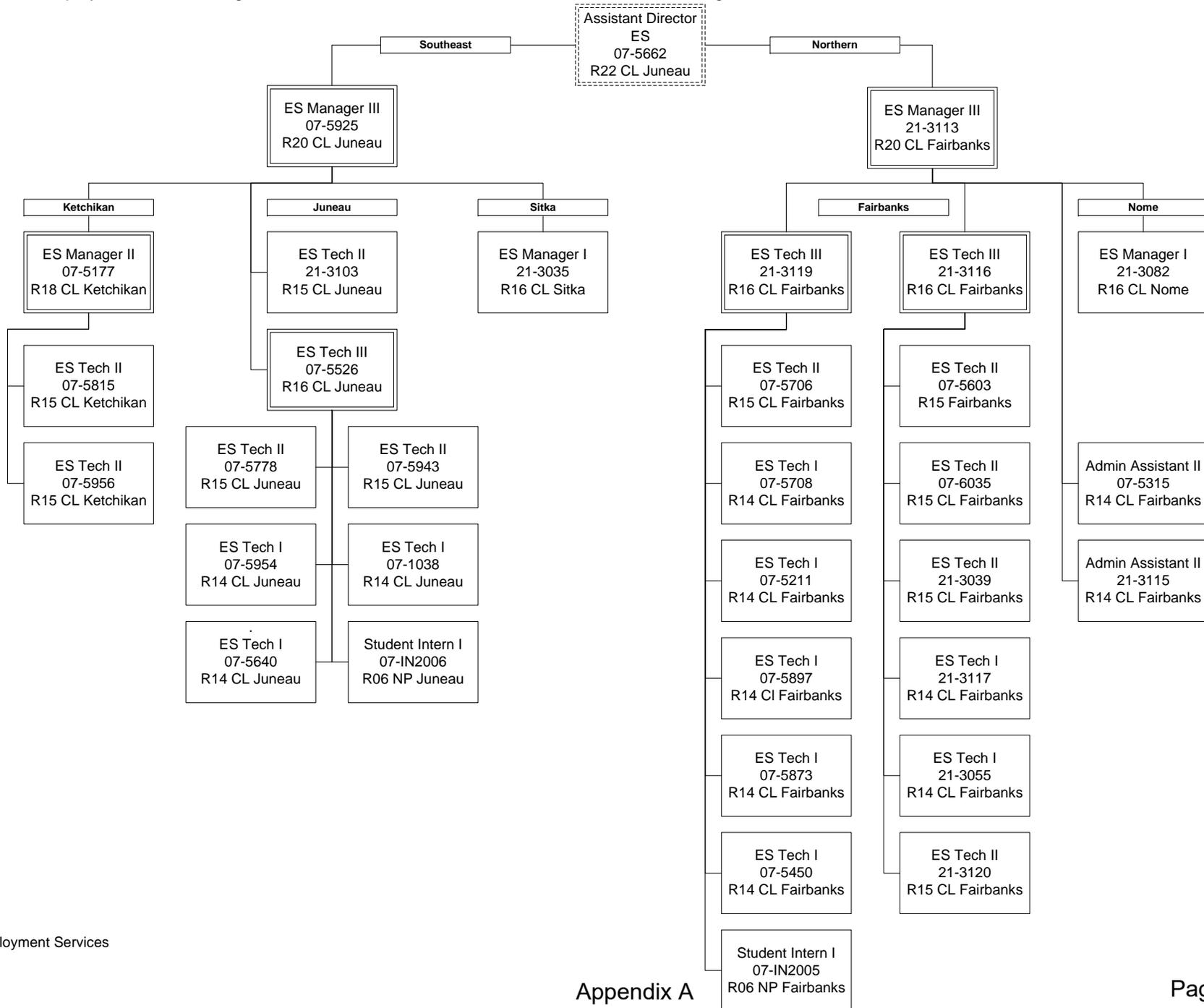
ES = Employment Services



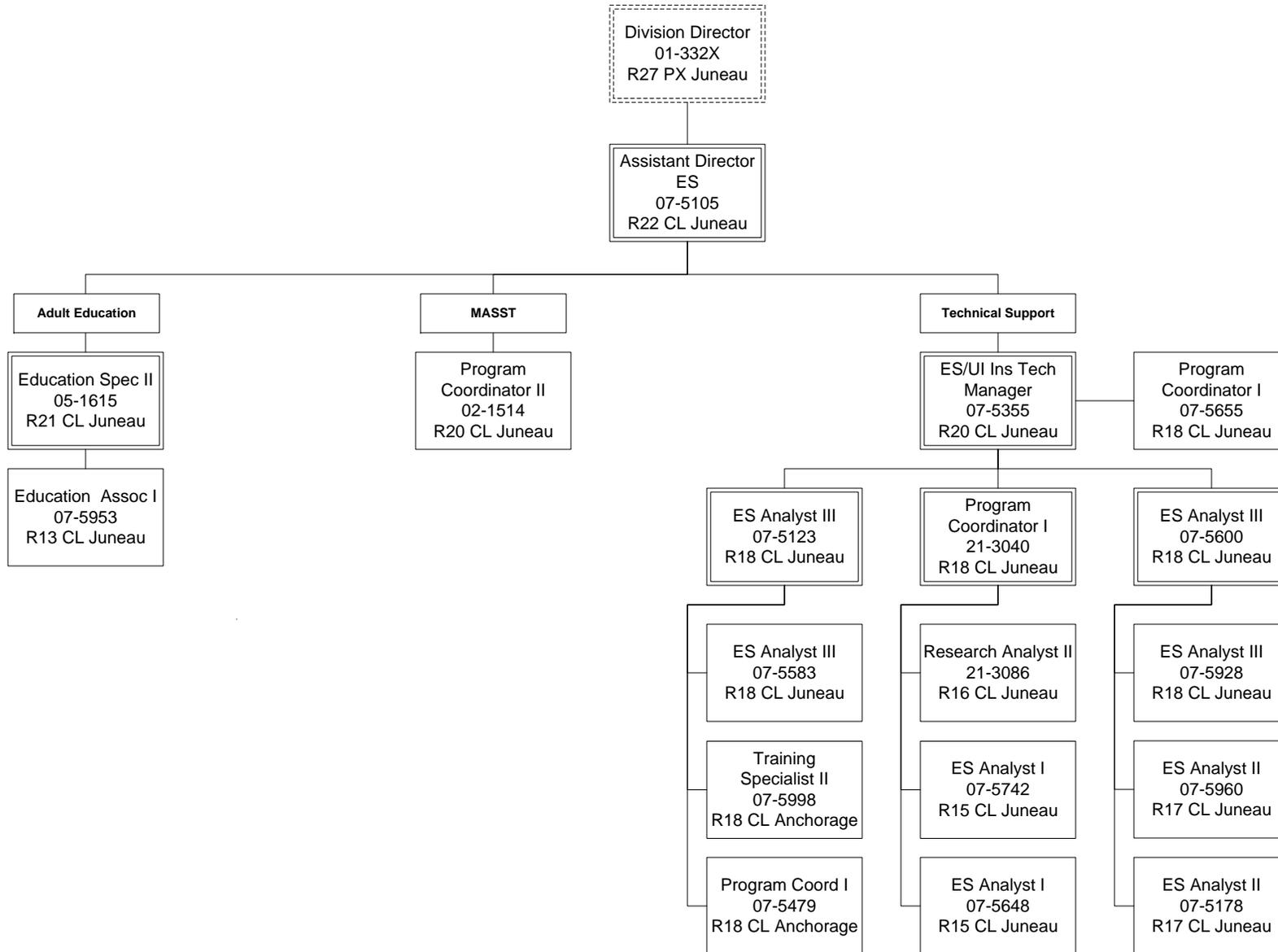
ES = Employment Services



Department of Labor and Workforce Development
 Division of Employment and Training Services / Workforce Services Southeast and Northern Regions

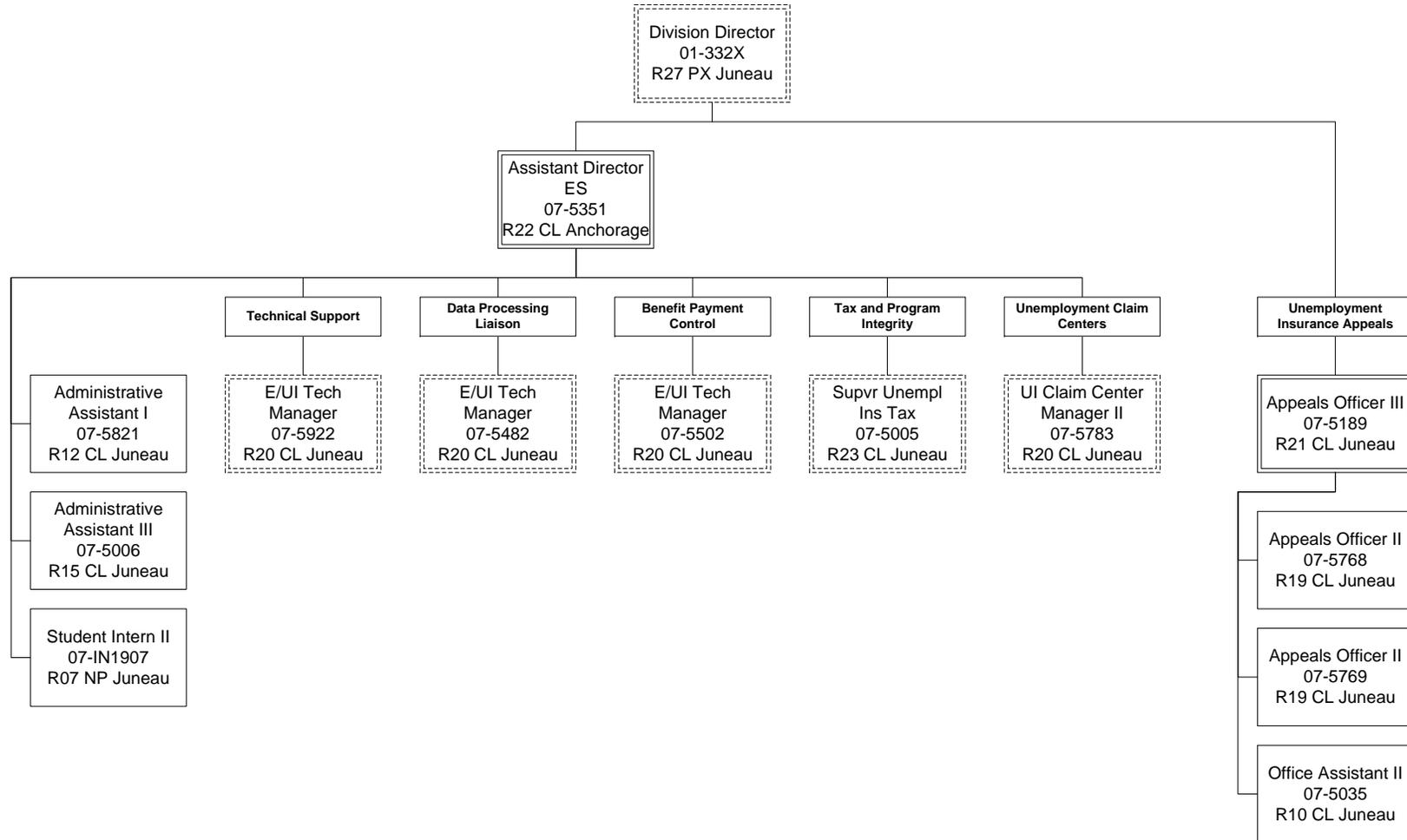


ES = Employment Services



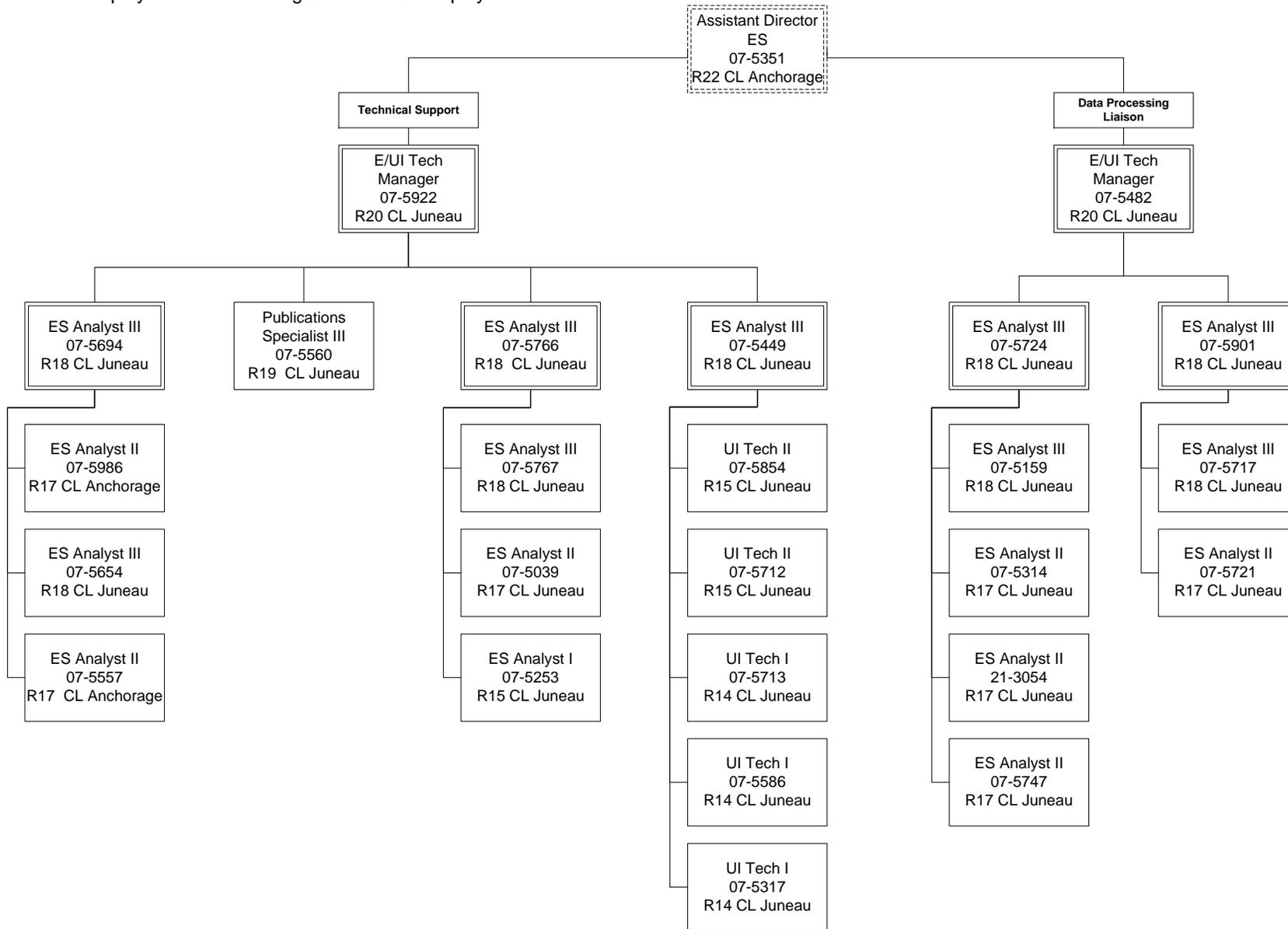
ES = Employment Security
 MASST = Mature Alaskans Seeking Skills Training

Department of Labor and Workforce Development
 Division of Employment and Training Services / Unemployment Insurance



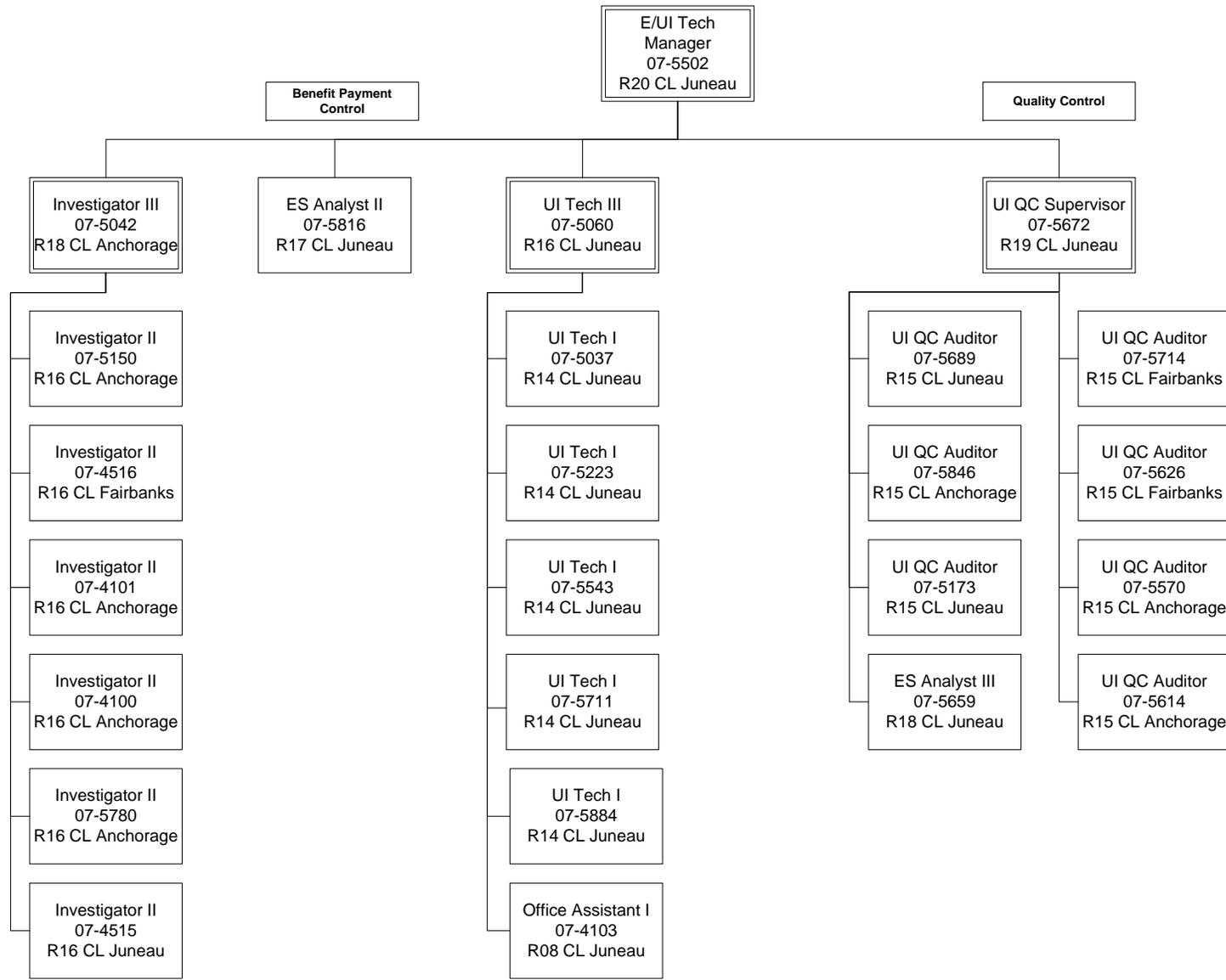
ES = Employment Security
 E/UI = Employment / Unemployment Insurance
 UI = Unemployment Insurance
 QC = Quality Control

Department of Labor and Workforce Development
 Division of Employment and Training Services / Unemployment Insurance



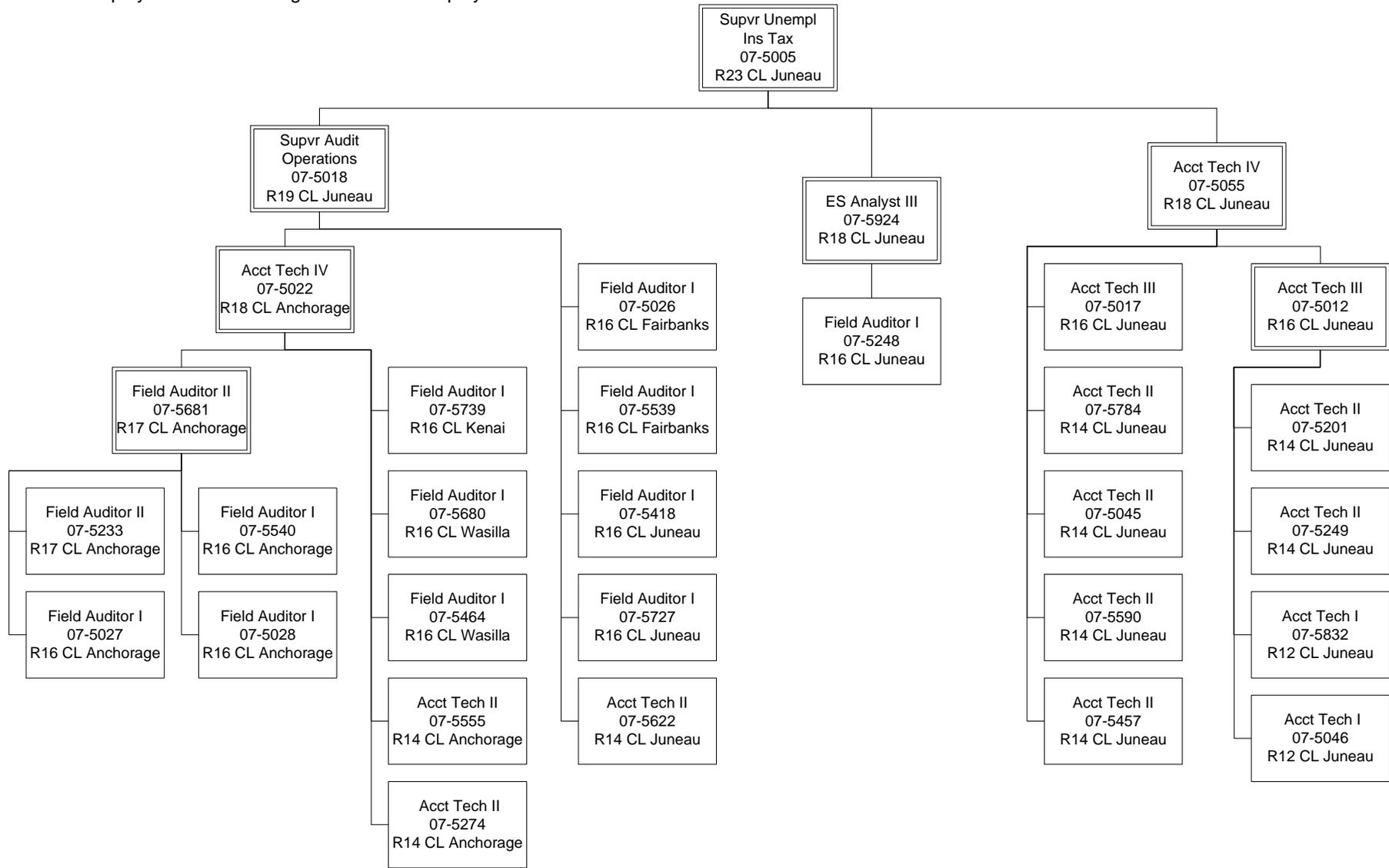
ES = Employment Security
 E/UI = Employment / Unemployment Insurance
 UI = Unemployment Insurance

Department of Labor and Workforce Development
 Division of Employment and Training Services / Unemployment Insurance



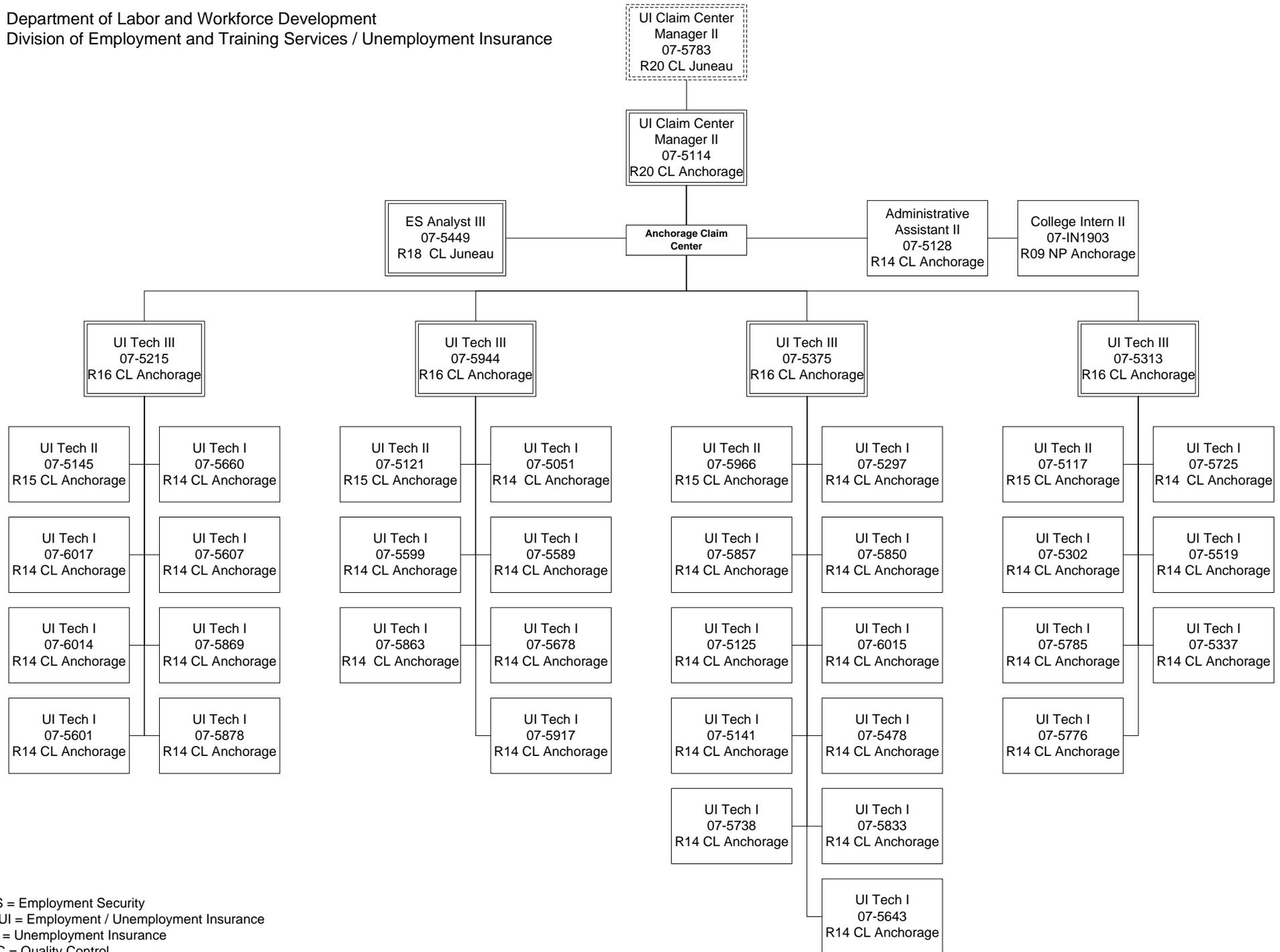
ES = Employment Security
 E/UI = Employment / Unemployment Insurance
 UI = Unemployment Insurance
 QC = Quality Control

Department of Labor and Workforce Development
 Division of Employment and Training Services / Unemployment Insurance



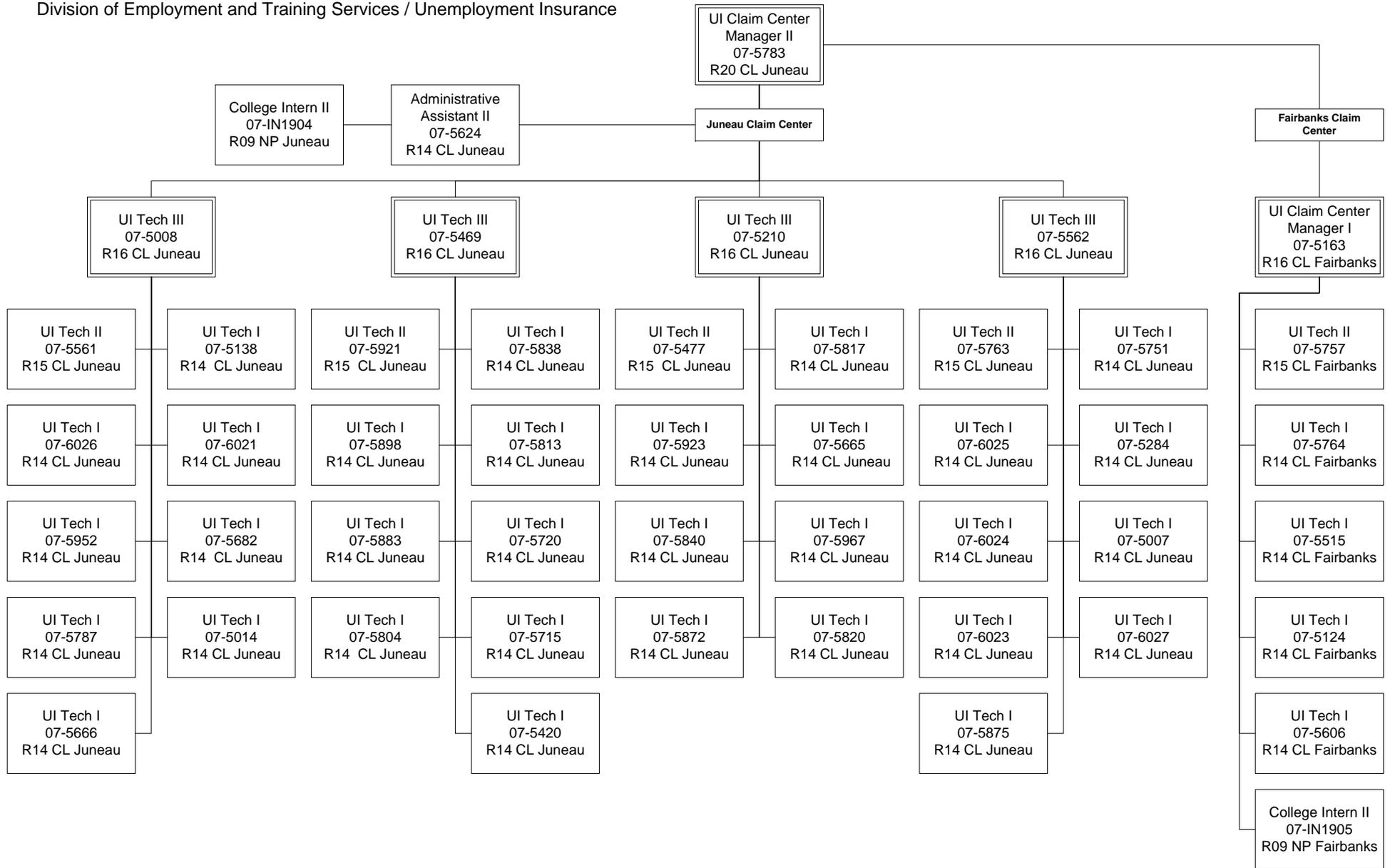
ES = Employment Security
 E/UI = Employment / Unemployment Insurance
 UI = Unemployment Insurance
 QC = Quality Control

Department of Labor and Workforce Development
 Division of Employment and Training Services / Unemployment Insurance



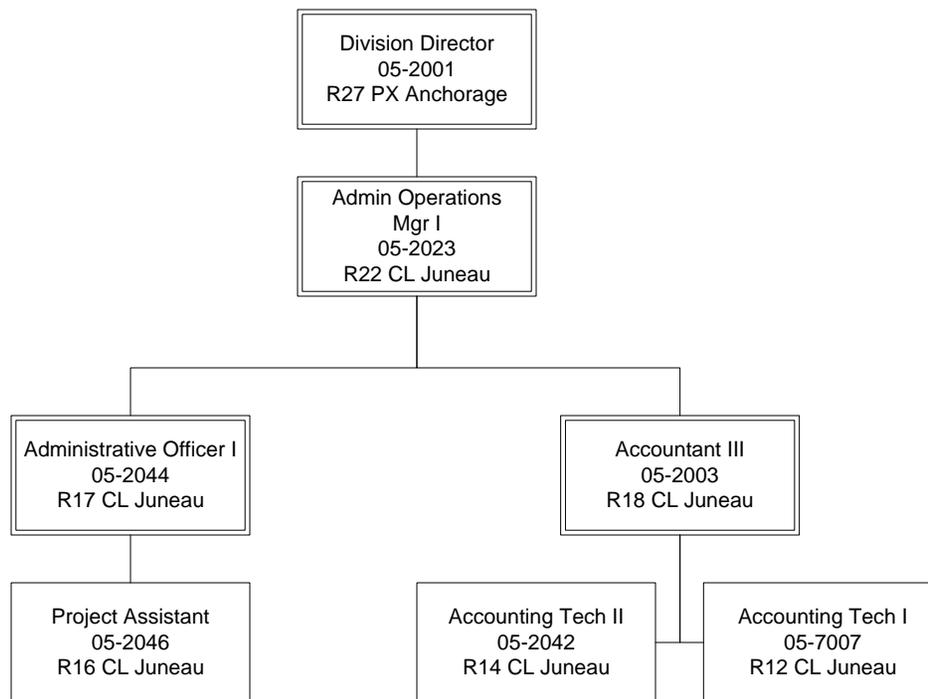
ES = Employment Security
 E/UI = Employment / Unemployment Insurance
 UI = Unemployment Insurance
 QC = Quality Control

Department of Labor and Workforce Development
 Division of Employment and Training Services / Unemployment Insurance

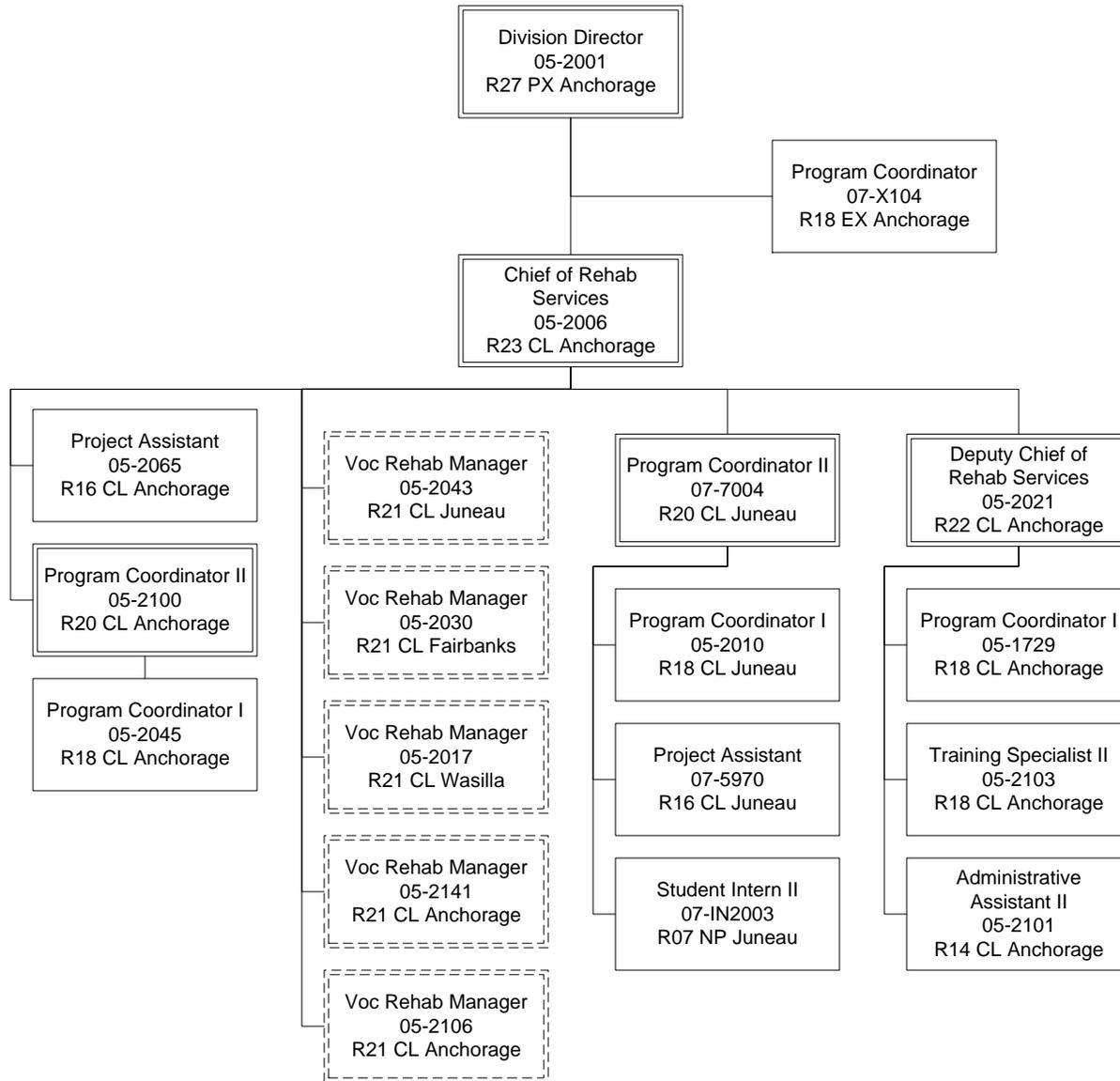


ES = Employment Security
 E/UI = Employment / Unemployment Insurance
 UI = Unemployment Insurance
 QC = Quality Control

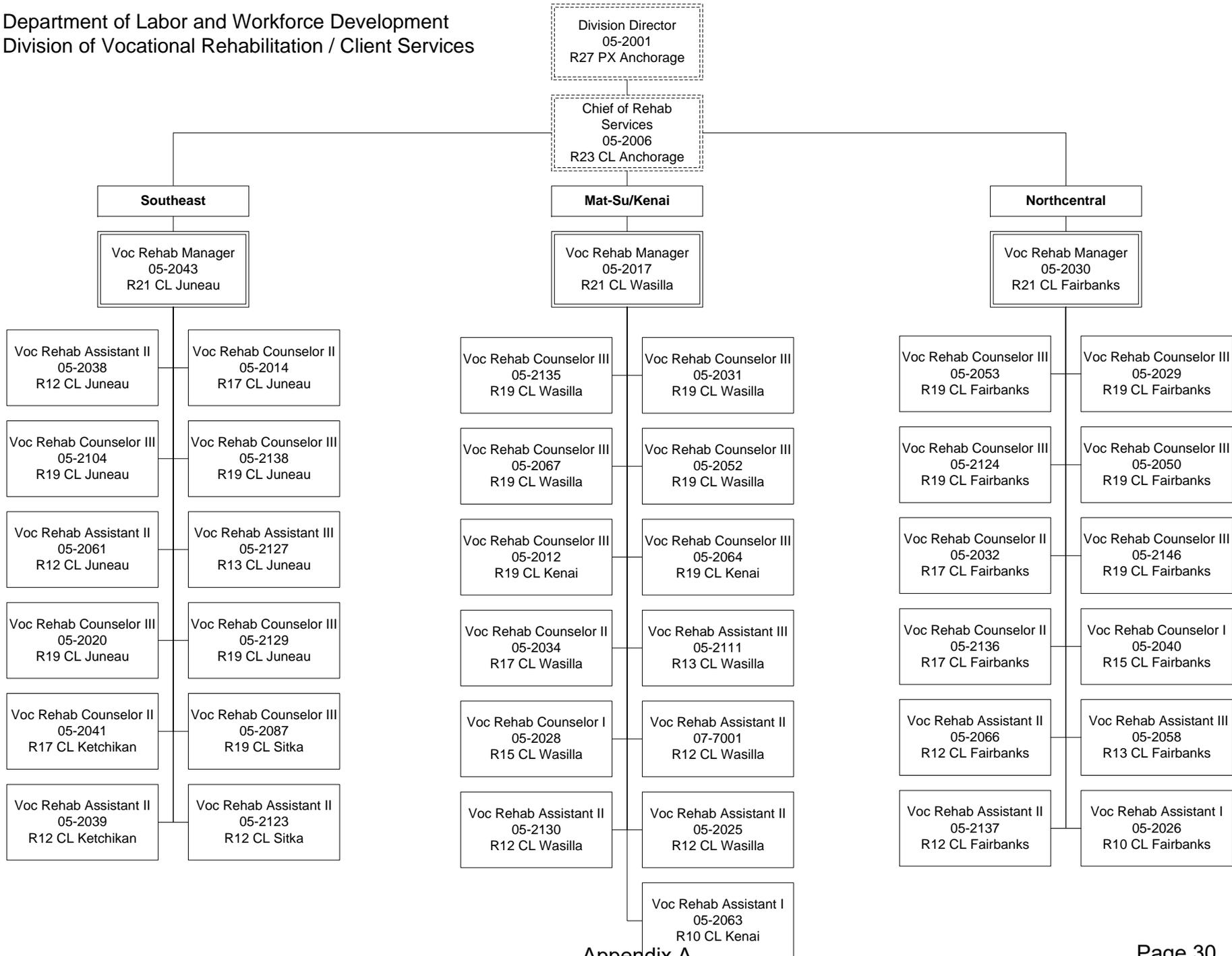
Department of Labor and Workforce Development
Division of Vocational Rehabilitation / Vocational Rehabilitation Administration

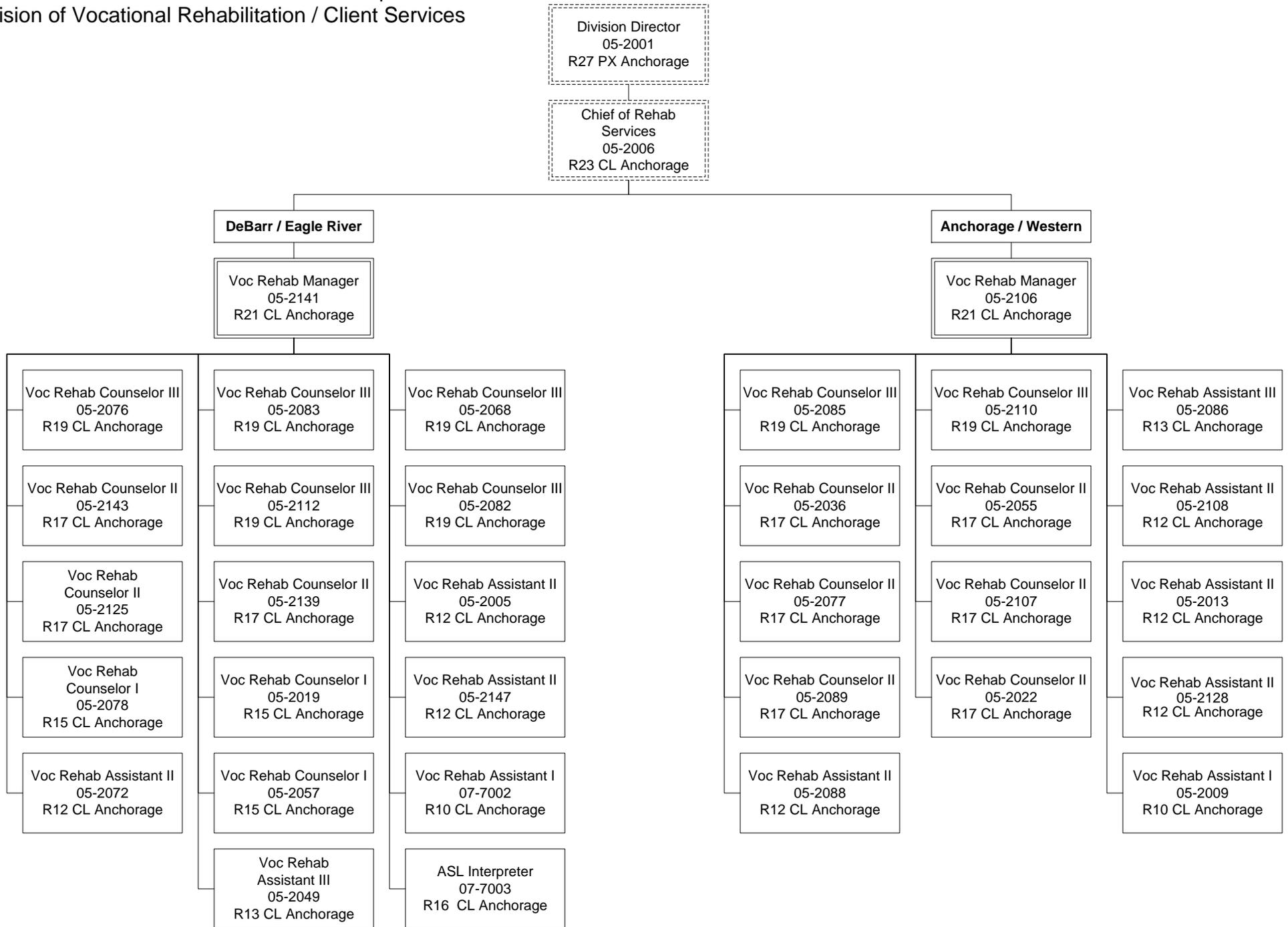


Department of Labor and Workforce Development
 Division of Vocational Rehabilitation / Client Services

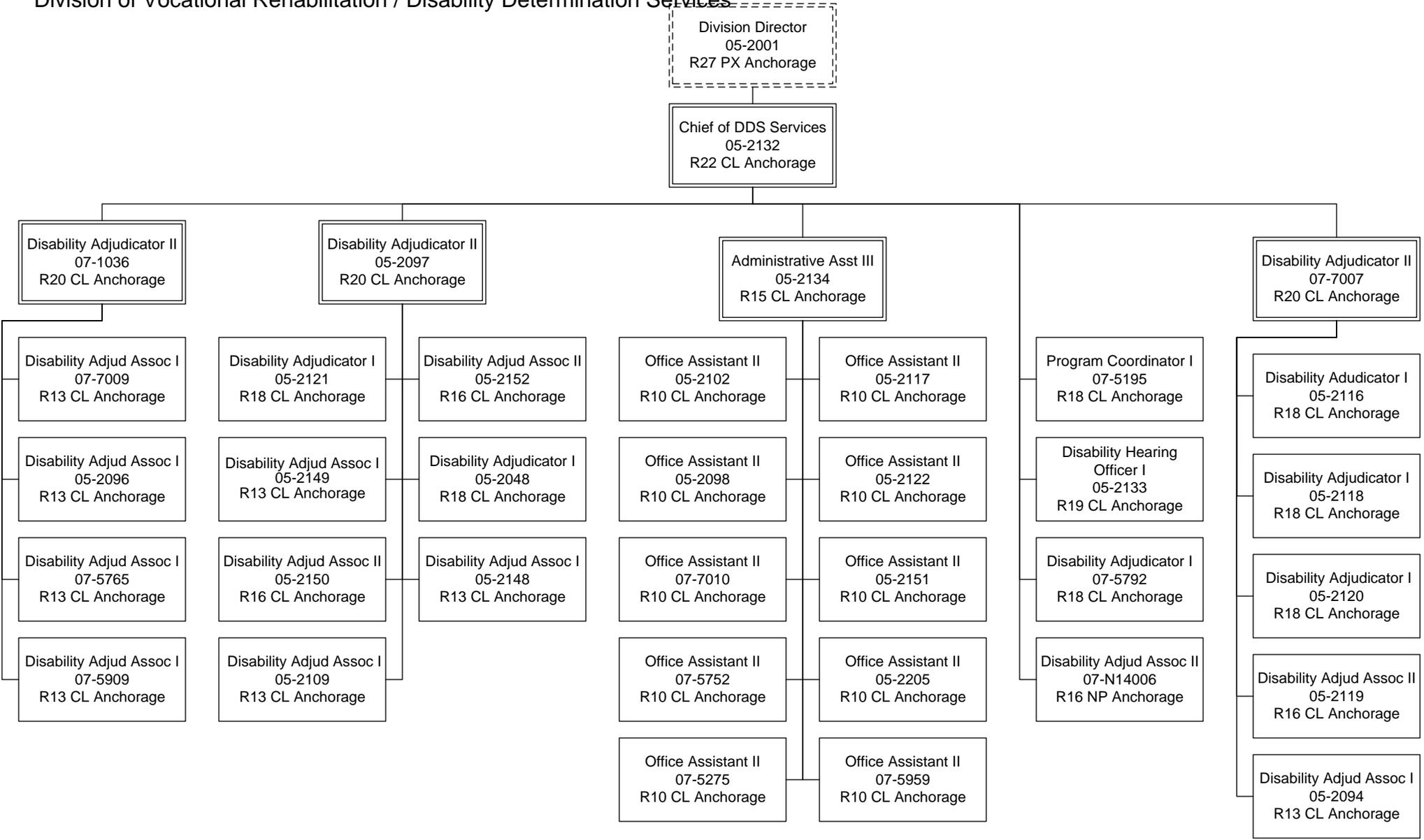


Department of Labor and Workforce Development
 Division of Vocational Rehabilitation / Client Services

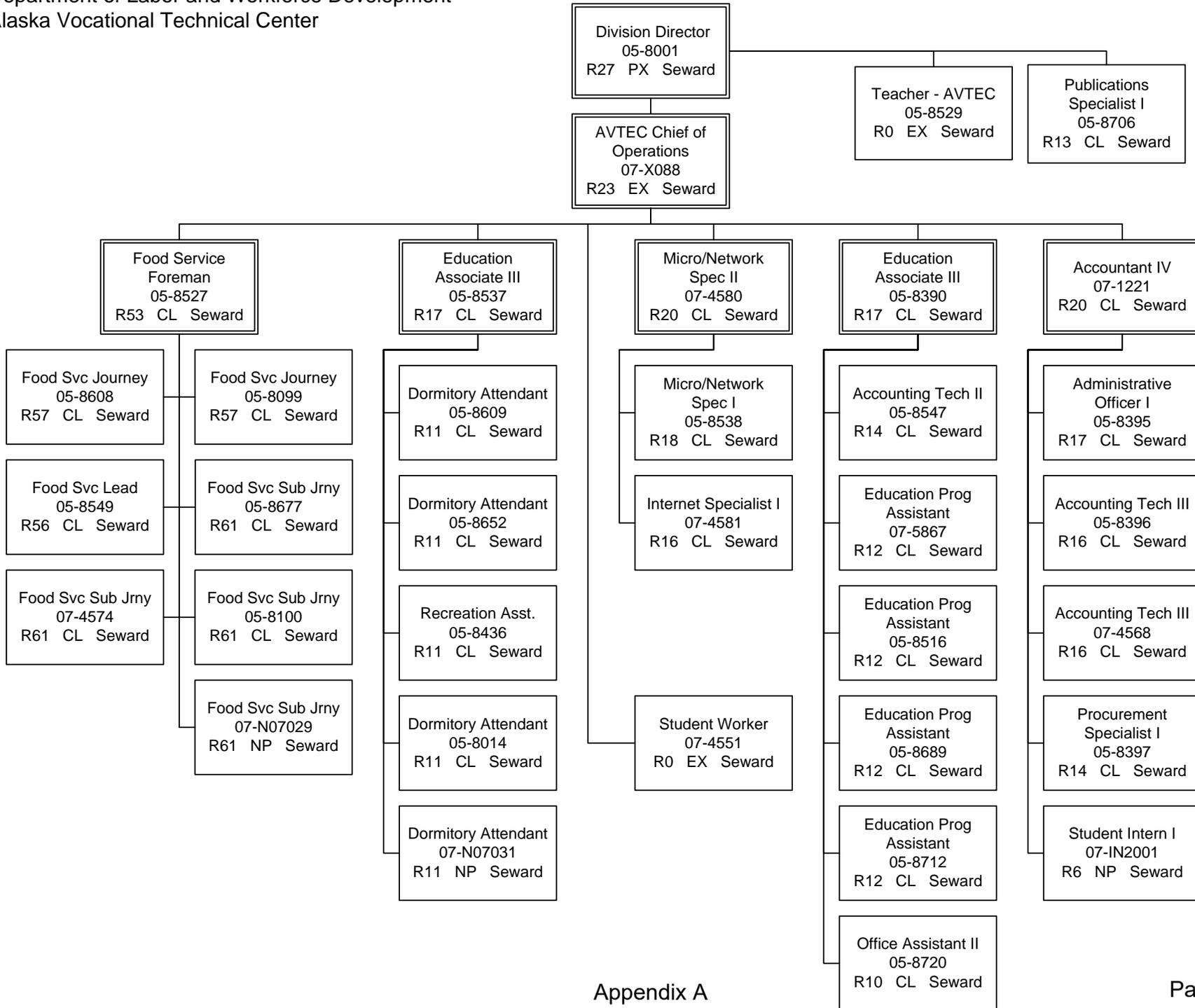




Department of Labor and Workforce Development
 Division of Vocational Rehabilitation / Disability Determination Services

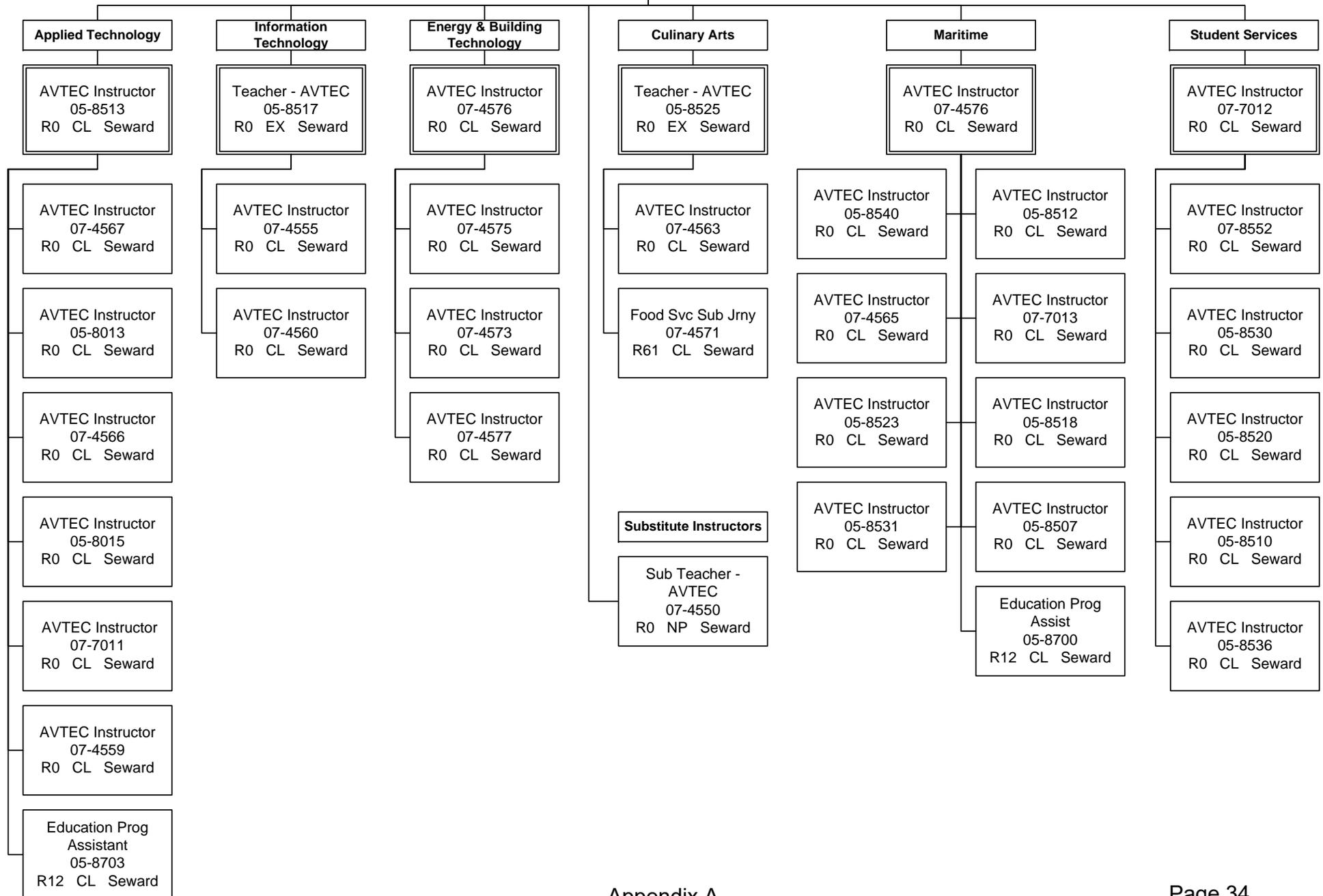


Department of Labor and Workforce Development
Alaska Vocational Technical Center

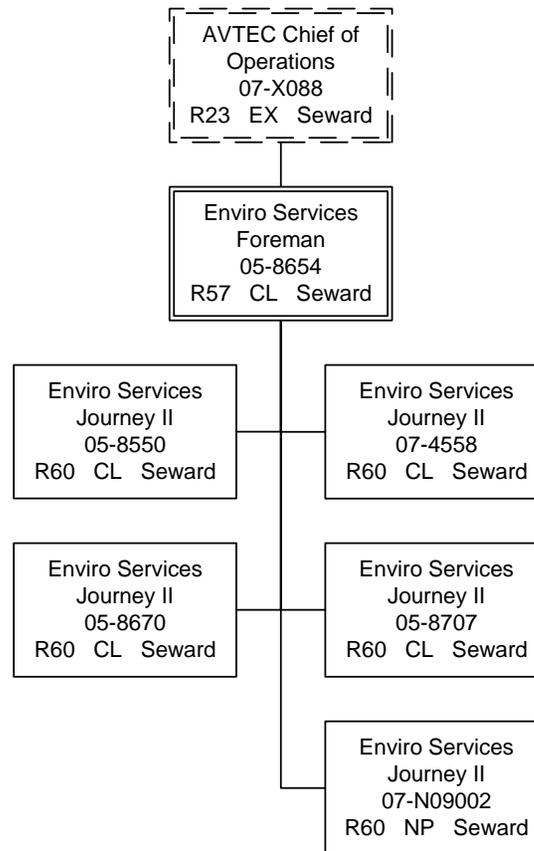


Department of Labor and Workforce Development
Alaska Vocational Technical Center

Division Director
05-8001
R27 PX Seward



Department of Labor and Workforce Development
Alaska Vocational Technical Center / AVTEC Facilities Maintenance



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APPENDIX B1
CHART OF ACCOUNTS

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APPENDIX B1 - INDEX

CHART OF ACCOUNTS

IRIS FY2019 Operating and Capital Appropriation Structures	- Appendix B1 - 1
IRIS FY2021 Operating and Capital Appropriation Structures	- Appendix B1 - 2
IRIS Department Major Program, Program & Funding Profile Structure	- Appendix B1 - 3
IRIS Statewide Object of Expenditure Accounts Structures	- Appendix B1 - 4

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Report Name	ST0002 - Appropriation Structure
Report User	216490
Selected Report Date	43948
Selected Fiscal Years	2019
Selected Department Codes	07
Selected AR Class Codes by F	All
Selected AR Codes by FY	All
Selected AR Department Code	07
Selected AR Group Codes by	All
Selected AR Type Codes by F	All

Class Code	Fiscal Year	AR Code	Appropriation Name	Category Code	AR Type Code	Group Code	Appropriation Classification
CPTL	2019	070140130	AVTEC Deferred Maintenance, Renewal, Repair and Equip GF	EDUC	B14A	B14A	Continuing
CPTL	2019	070140230	AVTEC Heavy Equip Shop/Diesel&Pipe Welding Rel-Ph 1/3 GF	EDUC	B14B	B14B	Continuing
CPTL	2019	070170130	AVTEC Deferred Maint,Renewal,Repair & Equip SUP17 Sec5 GF	EDUC	B17E	B17E	Continuing
CPTL	2019	070170230	AVTEC Deferred Maint, Rnwl, Reoair and Equip SUP17 Sec17 GF	EDUC	B17F	B17F	Supplemental
CPTL	2019	071528240	CNV Disability Determination	HHS	ZCNV	ZCNV	Regular
CPTL	2019	071528720	CNV Avtec Facilities Maintenance	GGOV	ZCNV	ZCNV	Regular
CPTL	2019	075719150	Disaster Unemployment Assistance FED	DEVL	B19B	B19B	Multi-Year
CPTL	2019	079150130	Deferred Maintenance, Renewal, Repair & Equipment - AVTEC GF	EDUC	B15A	B15A	Continuing
CPTL	2019	079150230	Heavy Equipment Shop/Diesel Shop/Pipe Welding Reloc Ph2 GF	EDUC	B15B	B15B	Continuing
CPTL	2019	07RS01821	AVTEC Statewide Deferred Maintenance CIP IA	EDUC	B18A	BUBC	Supplemental
CPTL	2019	07RS01822	AVTEC Statewide Deferred Maintenance ORIG19 CIP IA	EDUC	B19A	BUBC	Supplemental
FUND	2019	07BPC1004	FOA UI Benefit Payment Control Credit Card	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1004	FOA Dept of Labor	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1031	FOA Second Injury Fund SIF	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1032	FOA Fishermens Fund FF	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1049	FOA Training and Building T&B	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1054	FOA State and Training Employment Program STEP	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1117	FOA Randolph Sheppard Small Business Fund BEP Sheppard	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1151	FOA Technical Voctional Eduction Program TVEP	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1157	FOA Worker Safety and Compensation Account WSCAA	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1172	FOA Building Safety Account BSA	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1203	FOA Workers Compensation Benefits Guaranty WCBGF	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND1237	FOA Small Business Enterprise Fund BEP Chance	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND3284	FOA Unemployment Compensation Fund UCF	GGOV	ZFND	ZFND	Regular

Appendix B1-1

Class Code	Fiscal Year	AR Code	Appropriation Name	Category Code	AR Type Code	Group Code	Appropriation Classification
FUND	2019	07FND3285	FOA AVTEC - MEHS Fund	GGOV	ZFND	ZFND	Regular
FUND	2019	07FND3287	FOA Wage & Hour Trust	GGOV	ZFND	ZFND	Regular
FUND	2019	07FRD1004	FOA UI Fraud Revenue Collection GF Share	GGOV	ZFND	ZFND	Regular
OPER	2019	078100030	Alaska Vocational Technical Center GF	EDUC	B7AV	B7AV	Regular
OPER	2019	078100040	Alaska Vocational Technical Center PR	EDUC	B7AV	B7AV	Regular
OPER	2019	078100041	Alaska Vocational Technical Center SDPR	EDUC	B7AV	B7AV	Regular
OPER	2019	078100050	Alaska Vocational Technical Center FED	EDUC	B7AV	B7AV	Regular
OPER	2019	078100067	Alaska Vocational Technical Center TVEP	EDUC	B7AV	B7AV	Regular
OPER	2019	078100080	Alaska Vocational Technical Center IA	EDUC	B7AV	B7AV	Regular
OPER	2019	07B7AVCRD	Alaska Vocational Technical Center CRD	EDUC	B7AV	B7AV	Regular
OPER	2019	07RS08107	Alaska Vocational Technical Center Unbudgeted Operating IA	EDUC	B7AV	B7AV	Supplemental
OPER	2019	078200080	AVTEC Facilities Maintenance IA	EDUC	B7AF	B7AV	Regular
OPER	2019	078200090	AVTEC Facilities Maintenance CIP IA	EDUC	B7AF	B7AV	Regular
OPER	2019	078201080	AVTEC Facilities Maintnc Supplemental Support Unbudgeted IA	EDUC	B7AF	B7AV	Supplemental
OPER	2019	07RS08207	AVTEC Facility Maintenance Unbudgeted Operating IA	EDUC	B7AF	B7AV	Supplemental
OPER	2019	071100030	Commissioner's Office GF	GGOV	B7CO	B7CA	Regular
OPER	2019	071100031	Commissioner's Office GFM	GGOV	B7CO	B7CA	Regular
OPER	2019	071100080	Commissioner's Office IA	GGOV	B7CO	B7CA	Regular
OPER	2019	07B7COCRD	Commissioner's Office CRD	GGOV	B7CO	B7CA	Regular
OPER	2019	071120080	Workforce Investment Board IA	GGOV	B7W2	B7CA	Regular
OPER	2019	07B7W2ALL	Workforce Investment Board Allocation	DEVL	B7W2	B7CA	Regular
OPER	2019	07B7W2CRD	Workforce Investment Board FY17 CRD	GGOV	B7W2	B7CA	Regular
OPER	2019	07B7WIALL	Workforce Investment Board Allocation	DEVL	B7W2	B7CA	Regular
OPER	2019	07RS11207	Workforce Investment Board Unbudgeted Operating IA	GGOV	B7W2	B7CA	Supplemental
OPER	2019	071200030	AK Labor Relations Agency GF	GGOV	B7AL	B7CA	Regular
OPER	2019	07B7ALCRD	Alaska Labor Relations Agency CRD	GGOV	B7AL	B7CA	Regular
OPER	2019	071400030	Management Services GF	GGOV	B7MS	B7CA	Regular
OPER	2019	071400031	Management Services GFM	GGOV	B7MS	B7CA	Regular
OPER	2019	071400050	Management Services FED	GGOV	B7MS	B7CA	Regular
OPER	2019	071400080	Management Services IA	GGOV	B7MS	B7CA	Regular

Appendix B1-1

Class Code	Fiscal Year	AR Code	Appropriation Name	Category Code	AR Type Code	Group Code	Appropriation Classification
OPER	2019	07B7MSCRD	Management Services CRD	GGOV	B7MS	B7CA	Regular
OPER	2019	071500030	Human Resources GF	GGOV	B7HR	B7CA	Regular
OPER	2019	071600030	Leasing GF	GGOV	B7LE	B7CA	Regular
OPER	2019	071700030	Data Processing GF	GGOV	B7DP	B7CA	Regular
OPER	2019	071700050	Data Processing FED	GGOV	B7DP	B7CA	Regular
OPER	2019	071700080	Data Processing IA	GGOV	B7DP	B7CA	Regular
OPER	2019	071701080	UI SIDES Implementation Unbudgeted IA	DEVL	B7DP	B7CA	Supplemental
OPER	2019	071702080	UI Reemployment Eligibility Assessment Unbudgeted IA	DEVL	B7DP	B7CA	Supplemental
OPER	2019	071703080	UI BARTS Project Unbudgeted IA	DEVL	B7DP	B7CA	Supplemental
OPER	2019	07B7DPALL	Data Processing Allocation	GGOV	B7DP	B7CA	Regular
OPER	2019	07B7DPCRD	Data Processing CRD	GGOV	B7DP	B7CA	Regular
OPER	2019	071800030	Labor Market Information GF	DEVL	B7LM	B7CA	Regular
OPER	2019	071800041	Labor Market Information SDPR	DEVL	B7LM	B7CA	Regular
OPER	2019	071800050	Labor Market Information FED	DEVL	B7LM	B7CA	Regular
OPER	2019	071800060	Labor Market Information WSCAA	DEVL	B7LM	B7CA	Regular
OPER	2019	071800080	Labor Market Information IA	DEVL	B7LM	B7CA	Regular
OPER	2019	071800100	Labor Market Information MHTAAR	HHS	B7LM	B7CA	Regular
OPER	2019	07B7LMALL	Labor Market Information Allocation	DEVL	B7LM	B7CA	Regular
OPER	2019	07B7LMCRD	Labor Market Information CRD	DEVL	B7LM	B7CA	Regular
OPER	2019	075110050	Employment and Training Services Administration FED	DEVL	B7EA	B7ET	Regular
OPER	2019	075110080	Employment and Training Services Administration IA	DEVL	B7EA	B7ET	Regular
OPER	2019	075300041	Workforce Services SDPR	DEVL	B7WS	B7ET	Regular
OPER	2019	075300050	Workforce Services FED	DEVL	B7WS	B7ET	Regular
OPER	2019	075300065	Workforce Services TBF	DEVL	B7WS	B7ET	Regular
OPER	2019	075300080	Workforce Services IA	DEVL	B7WS	B7ET	Regular
OPER	2019	075300100	Workforce Services MHTAAR	HHS	B7WS	B7ET	Regular
OPER	2019	07B7WSALL	Workforce Services Allocation	DEVL	B7WS	B7ET	Regular
OPER	2019	07B7WSCRD	Workforce Services CRD	DEVL	B7WS	B7ET	Regular
OPER	2019	075500030	Workforce Development GF	DEVL	B7WD	B7ET	Regular
OPER	2019	075500031	Workforce Development GFM	DEVL	B7WD	B7ET	Regular

Appendix B1-1

Class Code	Fiscal Year	AR Code	Appropriation Name	Category Code	AR Type Code	Group Code	Appropriation Classification
OPER	2019	075500050	Workforce Development FED	DEVL	B7WD	B7ET	Regular
OPER	2019	075500066	Workforce Development STEP	DEVL	B7WD	B7ET	Regular
OPER	2019	075500067	Workforce Development TVEP	DEVL	B7WD	B7ET	Regular
OPER	2019	075500080	Workforce Development IA	DEVL	B7WD	B7ET	Regular
OPER	2019	07B7WDCRD	Workforce Development CRD	DEVL	B7WD	B7ET	Regular
OPER	2019	07B7WDALL	Workforce Development Allocation	DEVL	B7WD	B7ET	Regular
OPER	2019	075700040	Unemployment Insurance PR	DEVL	B7U2	B7ET	Regular
OPER	2019	075700041	Unemployment Insurance SDPR	DEVL	B7U2	B7ET	Regular
OPER	2019	075700050	Unemployment Insurance FED	DEVL	B7U2	B7ET	Regular
OPER	2019	075700066	Unemployment Insurance STEP	DEVL	B7U2	B7ET	Regular
OPER	2019	075700067	Unemployment Insurance TVEP	DEVL	B7U2	B7ET	Regular
OPER	2019	075700080	Unemployment Insurance IA	DEVL	B7U2	B7ET	Regular
OPER	2019	07B7U2ALL	Unemployment Insurance Allocation	DEVL	B7U2	B7ET	Regular
OPER	2019	07B7U2CRD	Unemployment Insurance FY17 CRD	DEVL	B7U2	B7ET	Regular
OPER	2019	07B7UIALL	Unemployment Insurance Allocation	DEVL	B7U2	B7ET	Regular
OPER	2019	074200030	Wage and Hour GF	PPRO	B7WH	B7LS	Regular
OPER	2019	074200080	Wage and Hour IA	PPRO	B7WH	B7LS	Regular
OPER	2019	07B7WHCRD	Wage and Hour Administration CRD	PPRO	B7WH	B7LS	Regular
OPER	2019	074300040	Mechanical Inspection PR	PPRO	B7MI	B7LS	Regular
OPER	2019	074300064	Mechanical Inspection BSA	PPRO	B7MI	B7LS	Regular
OPER	2019	074300080	Mechanical Inspection IA	PPRO	B7MI	B7LS	Regular
OPER	2019	07B7MICRD	Mechanical Inspection CRD	PPRO	B7MI	B7LS	Regular
OPER	2019	074400030	Occupational Safety and Health GF	PPRO	B7OS	B7LS	Regular
OPER	2019	074400031	Occupational Safety and Health GFM	PPRO	B7OS	B7LS	Regular
OPER	2019	074400040	Occupational Safety and Health PR	PPRO	B7OS	B7LS	Regular
OPER	2019	074400050	Occupational Safety and Health FED	PPRO	B7OS	B7LS	Regular
OPER	2019	074400060	Occupational Safety and Health WSCAA	PPRO	B7OS	B7LS	Regular
OPER	2019	074400080	Occupational Safety and Health IA	PPRO	B7OS	B7LS	Regular
OPER	2019	074500041	Alaska Safety Advisory Council SDPR	PPRO	B7AS	B7LS	Regular
OPER	2019	07B7ASCRD	Alaska Safety Advisory Council CRD	PPRO	B7AS	B7LS	Regular

Appendix B1-1

Class Code	Fiscal Year	AR Code	Appropriation Name	Category Code	AR Type Code	Group Code	Appropriation Classification
OPER	2019	07B7OSCRD	Occupational Safety and Health CRD	PPRO	B7OS	B7LS	Regular
OPER	2019	077100030	Vocational Rehabilitation Adm GF	DEVL	B7VR	B7VR	Regular
OPER	2019	077100032	Vocational Rehabilitation Adm GFMH	DEVL	B7VR	B7VR	Regular
OPER	2019	077100050	Vocational Rehabilitation Administration FED	DEVL	B7VR	B7VR	Regular
OPER	2019	077100080	Vocational Rehabilitation Administration IA	DEVL	B7VR	B7VR	Regular
OPER	2019	077101080	SY2017 VR Admin Indirect IA	GGOV	B7VR	B7VR	Supplemental
OPER	2019	07B7VRCRD	Vocational Rehabilitation Administration CRD	DEVL	B7VR	B7VR	Regular
OPER	2019	077200031	Client Services GFM	DEVL	B7CS	B7VR	Regular
OPER	2019	077200050	Client Services FED	DEVL	B7CS	B7VR	Regular
OPER	2019	077200068	Client Services VRSBERF	DEVL	B7CS	B7VR	Regular
OPER	2019	077200069	Client Services RSRLF	DEVL	B7CS	B7VR	Regular
OPER	2019	077200080	Client Services IA	DEVL	B7CS	B7VR	Regular
OPER	2019	077200100	Client Services MHTAAR	HHS	B7CS	B7VR	Regular
OPER	2019	07B7CSCRD	Client Services CRD	DEVL	B7CS	B7VR	Regular
OPER	2019	07RS07207	DVR Client Services Unbudgeted Operating IA	DEVL	B7CS	B7VR	Supplemental
OPER	2019	077400050	Disability Determination FED	HHS	B7DD	B7VR	Regular
OPER	2019	077400080	Disability Determination IA	HHS	B7DD	B7VR	Regular
OPER	2019	07B7DDALL	Disability Determination Allocation	HHS	B7DD	B7VR	Regular
OPER	2019	07B7DDCRD	Disability Determination CRD	HHS	B7DD	B7VR	Regular
OPER	2019	077500030	Special Projects GF	HHS	B7SP	B7VR	Regular
OPER	2019	077500031	Special Projects GFM	HHS	B7SP	B7VR	Regular
OPER	2019	077500050	Special Projects FED	HHS	B7SP	B7VR	Regular
OPER	2019	077500080	Special Projects IA	HHS	B7SP	B7VR	Regular
OPER	2019	077500100	Special Projects MHTAAR	HHS	B7SP	B7VR	Regular
OPER	2019	077501080	Access Career Opportunity Youth in Transition Unbudgeted IA	HHS	B7SP	B7VR	Supplemental
OPER	2019	073100030	Workers' Compensation GF	HHS	B7WC	B7WC	Regular
OPER	2019	073100060	Workers' Compensation WSCAA	HHS	B7WC	B7WC	Regular
OPER	2019	073200060	Workers' Compensation Appeals Commission WSCAA	HHS	B7WA	B7WC	Regular
OPER	2019	073300061	Workers' Compensation Benefits Guaranty Fund WCBGF	HHS	B7WB	B7WC	Regular
OPER	2019	073400062	Second Injury Fund SIFRA	HHS	B7SF	B7WC	Regular

Appendix B1-1

Class Code	Fiscal Year	AR Code	Appropriation Name	Category Code	AR Type Code	Group Code	Appropriation Classification
OPER	2019	073500063	Fishermen's Fund FF	HHS	B7FF	B7WC	Regular
OPER	2019	07B7FFCRD	Fishermen's Fund CRD	HHS	B7FF	B7WC	Regular
OPER	2019	07B7WCCRD	Workers' Compensation CRD	HHS	B7WC	B7WC	Regular

Report Name	ST0002 - Appropriation Structure
Report User	216490
Selected Report Date	43968
Selected Fiscal Years	2021
Selected Department Codes	07
Selected AR Class Codes by	All
Selected AR Codes by FY	All
Selected AR Department Co	07
Selected AR Group Codes f	All
Selected AR Type Codes by	All

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
CPTL	2021	070027783	AVTEC IT Reappropriation GF	DEVL	B08B	B08B	Continuing
CPTL	2021	070140130	AVTEC Deferred Maintenance, Renewal, Repair and Equip GF	EDUC	B14A	B14A	Continuing
CPTL	2021	070140230	AVTEC Heavy Equip Shop/Diesel&Pipe Welding Rel-Ph 1/3 GF	EDUC	B14B	B14B	Continuing
CPTL	2021	070170130	AVTEC Deferred Maint,Renewal,Repair & Equip SUP17 Sec5 GF	EDUC	B17E	B17E	Continuing
CPTL	2021	070170230	AVTEC Deferred Maint, Rnwl, Reoair and Equip SUP17 Sec17 GF	EDUC	B17F	B17F	Supplemental
CPTL	2021	071528240	CNV Disability Determination FED	HHS	ZCNV	ZCNV	Regular
CPTL	2021	071528720	CNV Avtec Facilities Maintenance	GGOV	ZCNV	ZCNV	Regular
CPTL	2021	075719150	Disaster Unemployment Assistance FED	DEVL	B19B	B19B	Multi-Year
CPTL	2021	079150130	Deferred Maintenance, Renewal, Repair & Equipment - AVTEC GF	EDUC	B15A	B15A	Continuing
CPTL	2021	079150230	Heavy Equipment Shop/Diesel Shop/Pipe Welding Reloc Ph2 GF	EDUC	B15B	B15B	Continuing
CPTL	2021	079150330	Employment & Training Services Public Access Network GF	DEVL	B15C	B15C	Continuing
CPTL	2021	07RS01821	AVTEC Statewide Deferred Maintenance CIP IA	EDUC	B18A	BUBC	Supplemental
CPTL	2021	07RS01822	AVTEC Statewide Deferred Maintenance ORIG19 CIP IA	EDUC	B19A	BUBC	Supplemental
CPTL	2021	07RS01823	AVTEC Statewide Deferred Maintenance ORIG20 CIP IA	GGOV	B20A	BUBC	Supplemental
CPTL	2021	07RS27756	Workers Compensation Net Upgrade CIP IA	HHS	B756	BUBC	Supplemental
FUND	2021	07ADV1004	FOA Grant Advance Account GF	GGOV	ZFND	ZFND	Regular
FUND	2021	07BPC1004	FOA UI Benefit Payment Control Credit Card	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1004	FOA Dept of Labor	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1031	FOA Second Injury Fund SIF	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1032	FOA Fishermens Fund FF	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1049	FOA Training and Building T&B	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1054	FOA State and Training Employment Program STEP	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1117	FOA Randolph Sheppard Small Business Fund BEP Sheppard	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1151	FOA Technical Voctional Eduction Program TVEP	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1157	FOA Worker Safety and Compensation Account WSCAA	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1172	FOA Building Safety Account BSA	GGOV	ZFND	ZFND	Regular

Appendix B1-2

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
FUND	2021	07FND1203	FOA Workers Compensation Benefits Guaranty WCBGF	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND1237	FOA Small Business Enterprise Fund BEP Chance	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND3284	FOA Unemployment Compensation Fund UCF	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND3285	FOA AVTEC - MEHS Fund	GGOV	ZFND	ZFND	Regular
FUND	2021	07FND3287	FOA Wage & Hour Trust	GGOV	ZFND	ZFND	Regular
FUND	2021	07FRD1004	FOA UI Fraud Revenue Collection GF Share	GGOV	ZFND	ZFND	Regular
FUND	2021	07OSH1004	FOA OSH Revenue Collection GF	GGOV	ZFND	ZFND	Regular
OPER	2021	071100030	Commissioner's Office GF	GGOV	B7CO	B7CA	Regular
OPER	2021	071100031	Commissioner's Office GF MATCH	GGOV	B7CO	B7CA	Regular
OPER	2021	071100080	Commissioner's Office IA	GGOV	B7CO	B7CA	Regular
OPER	2021	071120030	Workforce Investment Board GF	GGOV	B7W2	B7CA	Regular
OPER	2021	071120050	Workforce Investment Board FED	GGOV	B7W2	B7CA	Regular
OPER	2021	071120066	Workforce Investment Board STEP	GGOV	B7W2	B7CA	Regular
OPER	2021	071120067	Workforce Investment Board TVEP	GGOV	B7W2	B7CA	Regular
OPER	2021	071120080	Workforce Investment Board IA	GGOV	B7W2	B7CA	Regular
OPER	2021	071200030	AK Labor Relations Agency GF	GGOV	B7AL	B7CA	Regular
OPER	2021	071400030	Management Services GF	GGOV	B7MS	B7CA	Regular
OPER	2021	071400031	Management Services GF MATCH	GGOV	B7MS	B7CA	Regular
OPER	2021	071400050	Management Services FED	GGOV	B7MS	B7CA	Regular
OPER	2021	071400080	Management Services IA	GGOV	B7MS	B7CA	Regular
OPER	2021	071500030	Human Resources GF	GGOV	B7HR	B7CA	Regular
OPER	2021	071600030	Leasing GF	GGOV	B7LE	B7CA	Regular
OPER	2021	071700030	Data Processing GF	GGOV	B7DP	B7CA	Regular
OPER	2021	071700050	Data Processing FED	GGOV	B7DP	B7CA	Regular
OPER	2021	071700080	Data Processing IA	GGOV	B7DP	B7CA	Regular
OPER	2021	071701080	UI SIDES Implementation Unbudgeted IA	DEVL	B7DP	B7CA	Supplemental
OPER	2021	071702080	UI Reemployment Eligibility Assessment Unbudgeted IA	DEVL	B7DP	B7CA	Supplemental
OPER	2021	071703080	UI BARTS Project Unbudgeted IA	DEVL	B7DP	B7CA	Supplemental
OPER	2021	071800030	Labor Market Information GF	DEVL	B7LM	B7CA	Regular
OPER	2021	071800041	Labor Market Information SDPR	DEVL	B7LM	B7CA	Regular
OPER	2021	071800050	Labor Market Information FED	DEVL	B7LM	B7CA	Regular
OPER	2021	071800060	Labor Market Information WSCAA	DEVL	B7LM	B7CA	Regular

Appendix B1-2

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	2021	071800080	Labor Market Information IA	DEVL	B7LM	B7CA	Regular
OPER	2021	071800100	Labor Market Information MHTAAR	HHS	B7LM	B7CA	Regular
OPER	2021	073100030	Workers' Compensation GF	HHS	B7WC	B7WC	Regular
OPER	2021	073100060	Workers' Compensation WSCAA	HHS	B7WC	B7WC	Regular
OPER	2021	073200060	Workers' Compensation Appeals Commission WSCAA	HHS	B7WA	B7WC	Regular
OPER	2021	073300061	Workers' Compensation Benefits Guaranty Fund WCBGF	HHS	B7WB	B7WC	Regular
OPER	2021	073400062	Second Injury Fund SIFRA	HHS	B7SF	B7WC	Regular
OPER	2021	073500063	Fishermen's Fund FF	HHS	B7FF	B7WC	Regular
OPER	2021	074200030	Wage and Hour GF	PPRO	B7WH	B7LS	Regular
OPER	2021	074200040	Wage and Hour PR	PPRO	B7WH	B7LS	Regular
OPER	2021	074200080	Wage and Hour IA	PPRO	B7WH	B7LS	Regular
OPER	2021	074300040	Mechanical Inspection PR	PPRO	B7MI	B7LS	Regular
OPER	2021	074300064	Mechanical Inspection BSA	PPRO	B7MI	B7LS	Regular
OPER	2021	074300080	Mechanical Inspection IA	PPRO	B7MI	B7LS	Regular
OPER	2021	074400030	Occupational Safety and Health GF	PPRO	B7OS	B7LS	Regular
OPER	2021	074400031	Occupational Safety and Health GF MATCH	PPRO	B7OS	B7LS	Regular
OPER	2021	074400040	Occupational Safety and Health PR	PPRO	B7OS	B7LS	Regular
OPER	2021	074400050	Occupational Safety and Health FED	PPRO	B7OS	B7LS	Regular
OPER	2021	074400060	Occupational Safety and Health WSCAA	PPRO	B7OS	B7LS	Regular
OPER	2021	074400080	Occupational Safety and Health IA	PPRO	B7OS	B7LS	Regular
OPER	2021	074500041	Alaska Safety Advisory Council SDPR	PPRO	B7AS	B7LS	Regular
OPER	2021	075100030	Employment and Training Services GF	DEVL	B7ET	B7ES	Regular
OPER	2021	075100031	Employment and Training Services GF MATCH	DEVL	B7ET	B7ES	Regular
OPER	2021	075100041	Employment and Training Services SDPR	DEVL	B7ET	B7ES	Regular
OPER	2021	075100050	Employment and Training Services FED	DEVL	B7ET	B7ES	Regular
OPER	2021	075100065	Employment and Training Services TBF	DEVL	B7ET	B7ES	Regular
OPER	2021	075100080	Employment and Training Services IA	DEVL	B7ET	B7ES	Regular
OPER	2021	075101080	WIOA Adult for Merged Staff Unbudgeted IA	DEVL	B7ET	B7ES	Supplemental
OPER	2021	075102080	WIOA DW & RR for Merged Staff Unbudgeted IA	DEVL	B7ET	B7ES	Supplemental
OPER	2021	075103080	WIOA Anchorage Youth for Merged Staff Unbudgeted IA	DEVL	B7ET	B7ES	Supplemental
OPER	2021	075110050	Employment and Training Services Administration FED	DEVL	B7EA	B7ET	Regular
OPER	2021	075110080	Employment and Training Services Administration IA	DEVL	B7EA	B7ET	Regular

Appendix B1-2

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	2021	075200040	Unemployment Insurance PR	DEVL	B7UI	B7ES	Regular
OPER	2021	075200050	Unemployment Insurance FED	DEVL	B7UI	B7ES	Regular
OPER	2021	075200066	Unemployment Insurance STEP	DEVL	B7UI	B7ES	Regular
OPER	2021	075200067	Unemployment Insurance TVEP	DEVL	B7UI	B7ES	Regular
OPER	2021	075200080	Unemployment Insurance IA	DEVL	B7UI	B7ES	Regular
OPER	2021	075300041	Workforce Services SDPR	DEVL	B7WS	B7ET	Regular
OPER	2021	075300050	Workforce Services FED	DEVL	B7WS	B7ET	Regular
OPER	2021	075300065	Workforce Services TBF	DEVL	B7WS	B7ET	Regular
OPER	2021	075300080	Workforce Services IA	DEVL	B7WS	B7ET	Regular
OPER	2021	075300100	Workforce Services MTHAAR	HHS	B7WS	B7ET	Regular
OPER	2021	075400031	Adult Basic Education GF MATCH	DEVL	B7AB	B7ES	Regular
OPER	2021	075400050	Adult Basic Education FED	DEVL	B7AB	B7ES	Regular
OPER	2021	075500030	Workforce Development GF	DEVL	B7WD	B7ET	Regular
OPER	2021	075500031	Workforce Development GF MATCH	DEVL	B7WD	B7ET	Regular
OPER	2021	075500050	Workforce Development FED	DEVL	B7WD	B7ET	Regular
OPER	2021	075500066	Workforce Development STEP	DEVL	B7WD	B7ET	Regular
OPER	2021	075500067	Workforce Development TVEP	DEVL	B7WD	B7ET	Regular
OPER	2021	075500080	Workforce Development IA	DEVL	B7WD	B7ET	Regular
OPER	2021	075700040	Unemployment Insurance PR	DEVL	B7U2	B7ET	Regular
OPER	2021	075700041	Unemployment Insurance SDPR	DEVL	B7U2	B7ET	Regular
OPER	2021	075700050	Unemployment Insurance FED	DEVL	B7U2	B7ET	Regular
OPER	2021	075700066	Unemployment Insurance STEP	DEVL	B7U2	B7ET	Regular
OPER	2021	075700067	Unemployment Insurance TVEP	DEVL	B7U2	B7ET	Regular
OPER	2021	075700080	Unemployment Insurance IA	DEVL	B7U2	B7ET	Regular
OPER	2021	076100080	Workforce Investment Board IA	GGOV	B7WI	B7BP	Regular
OPER	2021	076200030	Business Services GF	DEVL	B7BP	B7BP	Regular
OPER	2021	076200050	Business Services FED	DEVL	B7BP	B7BP	Regular
OPER	2021	076200066	Business Services STEP	DEVL	B7BP	B7BP	Regular
OPER	2021	076200067	Business Services TVEP	DEVL	B7BP	B7BP	Regular
OPER	2021	076200080	Business Services IA	DEVL	B7BP	B7BP	Regular
OPER	2021	076300030	Alaska Technical Center (Kotzebue) GF	EDUC	B7AT	B7BP	Regular
OPER	2021	076300067	Alaska Technical Center (Kotzebue) TVEP	EDUC	B7AT	B7BP	Regular

Appendix B1-2

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	2021	076400030	Southwest Alaska Vocational & Education Center Ops Grant GF	EDUC	B7SA	B7BP	Regular
OPER	2021	076400067	Southwest Alaska Vocational & Educ. Cntr Ops Grant TVEP	EDUC	B7SA	B7BP	Regular
OPER	2021	076500067	YUUT Elitnaurviat People's Learning Cntr Ops Grnt TVEP	EDUC	B7YU	B7BP	Regular
OPER	2021	076600030	Northwest Alaska Career and Technical Center GF	EDUC	B7NA	B7BP	Regular
OPER	2021	076600067	Northwest Alaska Career and Technical Center TVEP	EDUC	B7NA	B7BP	Regular
OPER	2021	076700067	Partners for Progress in Delta TVEP	EDUC	B7PP	B7BP	Regular
OPER	2021	076800067	Amundsen Educational Center TVEP	EDUC	B7AE	B7BP	Regular
OPER	2021	076900030	Construction Academy Training GF	EDUC	B7CA	B7BP	Regular
OPER	2021	076900067	Ilisagvik College TVEP	EDUC	B7IC	B7BP	Regular
OPER	2021	077100030	Vocational Rehabilitation Adm GF	DEVL	B7VR	B7VR	Regular
OPER	2021	077100032	Vocational Rehabilitation Adm GFMH	DEVL	B7VR	B7VR	Regular
OPER	2021	077100050	Vocational Rehabilitation Administration FED	DEVL	B7VR	B7VR	Regular
OPER	2021	077100080	Vocational Rehabilitation Administration IA	DEVL	B7VR	B7VR	Regular
OPER	2021	077101080	SY2017 VR Admin Indirect IA	GGOV	B7VR	B7VR	Supplemental
OPER	2021	077200031	Client Services GF MATCH	DEVL	B7CS	B7VR	Regular
OPER	2021	077200050	Client Services FED	DEVL	B7CS	B7VR	Regular
OPER	2021	077200068	Client Services VRSBERF	DEVL	B7CS	B7VR	Regular
OPER	2021	077200069	Client Services RSRLF	DEVL	B7CS	B7VR	Regular
OPER	2021	077200080	Client Services IA	DEVL	B7CS	B7VR	Regular
OPER	2021	077200100	Client Services MHTAAR	HHS	B7CS	B7VR	Regular
OPER	2021	077300030	Independent Living Rehabilitation GF	HHS	B7IL	B7VR	Regular
OPER	2021	077300031	Independent Living Rehabilitation GF MATCH	HHS	B7IL	B7VR	Regular
OPER	2021	077300050	Independent Living Rehabilitation FED	HHS	B7IL	B7VR	Regular
OPER	2021	077400050	Disability Determination FED	HHS	B7DD	B7VR	Regular
OPER	2021	077400080	Disability Determination IA	HHS	B7DD	B7VR	Regular
OPER	2021	077500030	Special Projects GF	HHS	B7SP	B7VR	Regular
OPER	2021	077500031	Special Projects GFM	HHS	B7SP	B7VR	Regular
OPER	2021	077500050	Special Projects FED	HHS	B7SP	B7VR	Regular
OPER	2021	077500080	Special Projects IA	HHS	B7SP	B7VR	Regular
OPER	2021	077500100	Special Projects MHTAAR	HHS	B7SP	B7VR	Regular
OPER	2021	077501080	Access Career Opportunity Youth in Transition Unbudgeted IA	HHS	B7SP	B7VR	Supplemental
OPER	2021	078100030	Alaska Vocational Technical Center GF	EDUC	B7AV	B7AV	Regular

Appendix B1-2

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	2021	078100040	Alaska Vocational Technical Center PR	EDUC	B7AV	B7AV	Regular
OPER	2021	078100041	Alaska Vocational Technical Center SDPR	EDUC	B7AV	B7AV	Regular
OPER	2021	078100050	Alaska Vocational Technical Center FED	EDUC	B7AV	B7AV	Regular
OPER	2021	078100067	Alaska Vocational Technical Center TVEP	EDUC	B7AV	B7AV	Regular
OPER	2021	078100080	Alaska Vocational Technical Center IA	EDUC	B7AV	B7AV	Regular
OPER	2021	078101080	Alaska Health Care Academy Project Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental
OPER	2021	078102080	Carl Perkins Postsecondary Planning Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental
OPER	2021	078200080	AVTEC Facilities Maintenance IA	EDUC	B7AF	B7AV	Regular
OPER	2021	078200090	AVTEC Facilities Maintenance CIP IA	EDUC	B7AF	B7AV	Regular
OPER	2021	078201080	AVTEC Facilities Maintnc Supplemental Support Unbudgeted IA	EDUC	B7AF	B7AV	Supplemental
OPER	2021	07B7ALCRD	Alaska Labor Relations Agency CRD	GGOV	B7AL	B7CA	Regular
OPER	2021	07B7ASCRD	Alaska Safety Advisory Council CRD	PPRO	B7AS	B7LS	Regular
OPER	2021	07B7AVCRD	Alaska Vocational Technical Center CRD	EDUC	B7AV	B7AV	Regular
OPER	2021	07B7COCRD	Commissioner's Office CRD	GGOV	B7CO	B7CA	Regular
OPER	2021	07B7CSCRD	Client Services CRD	DEVL	B7CS	B7VR	Regular
OPER	2021	07B7DDALL	Disability Determination Allocation	HHS	B7DD	B7VR	Regular
OPER	2021	07B7DDCRD	Disability Determination CRD	HHS	B7DD	B7VR	Regular
OPER	2021	07B7DPALL	Data Processing Allocation	GGOV	B7DP	B7CA	Regular
OPER	2021	07B7DPCRD	Data Processing CRD	GGOV	B7DP	B7CA	Regular
OPER	2021	07B7FFCRD	Fishermen's Fund CRD	HHS	B7FF	B7WC	Regular
OPER	2021	07B7LMALL	Labor Market Information Allocation	DEVL	B7LM	B7CA	Regular
OPER	2021	07B7LMCRD	Labor Market Information CRD	DEVL	B7LM	B7CA	Regular
OPER	2021	07B7MICRD	Mechanical Inspection CRD	PPRO	B7MI	B7LS	Regular
OPER	2021	07B7MSCRD	Management Services CRD	GGOV	B7MS	B7CA	Regular
OPER	2021	07B7OSCRD	Occupational Safety and Health CRD	PPRO	B7OS	B7LS	Regular
OPER	2021	07B7U2ALL	Unemployment Insurance Allocation	DEVL	B7U2	B7ET	Regular
OPER	2021	07B7U2CRD	Unemployment Insurance FY17 CRD	DEVL	B7U2	B7ET	Regular
OPER	2021	07B7VRCRD	Vocational Rehabilitation Administration CRD	DEVL	B7VR	B7VR	Regular
OPER	2021	07B7W2ALL	Workforce Investment Board Allocation	DEVL	B7W2	B7CA	Regular
OPER	2021	07B7W2CRD	Workforce Investment Board FY17 CRD	GGOV	B7W2	B7CA	Regular
OPER	2021	07B7WCCRD	Workers' Compensation CRD	HHS	B7WC	B7WC	Regular
OPER	2021	07B7WDALL	Workforce Development Allocation	DEVL	B7WD	B7ET	Regular

Appendix B1-2

AR Class Code	AR Fiscal Year	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	2021	07B7WDCRD	Workforce Development CRD	DEVL	B7WD	B7ET	Regular
OPER	2021	07B7WHCRD	Wage and Hour Administration CRD	PPRO	B7WH	B7LS	Regular
OPER	2021	07B7WSALL	Workforce Services Allocation	DEVL	B7WS	B7ET	Regular
OPER	2021	07B7WSCRD	Workforce Services CRD	DEVL	B7WS	B7ET	Regular
OPER	2021	07RS07207	DVR Client Services Unbudgeted Operating IA	DEVL	B7CS	B7VR	Supplemental
OPER	2021	07RS08107	Alaska Vocational Technical Center Unbudgeted Operating IA	EDUC	B7AV	B7AV	Supplemental
OPER	2021	07RS08207	AVTEC Facility Maintenance Unbudgeted Operating IA	EDUC	B7AF	B7AV	Supplemental
OPER	2021	07RS11207	Workforce Investment Board Unbudgeted Operating IA	GGOV	B7W2	B7CA	Supplemental

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Appendix B1-3

Report Name	ST0016 - Major Program with Program and Funding Profile Structure
Report User	216490
Selected Report Date	4/26/2020
Selected Major Program Codes	All
Selected Department Codes	07

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
21D001	21D Consultation Agreements CFDA 17.504	Administration 21D	21DFED	Allowed for Reimbursement	074400050
21D001	21D Consultation Agreements CFDA 17.504	Administration 21D	21DWSC	Allowed for Reimbursement	074400060
21D001	21D Consultation Agreements CFDA 17.504	Administration 21D WSCAA	21DWSC	Allowed for Reimbursement	074400060
21D001	21D Consultation Agreements CFDA 17.504	Administration 21D WSCAA Direct	21DWSC	Allowed for Reimbursement	074400060
21D001	21D Consultation Agreements CFDA 17.504	Direct Program 21D WSCAA	21DWSC	Allowed for Reimbursement	074400060
21D001	21D Consultation Agreements CFDA 17.504	Program 21D	21DFED	Allowed for Reimbursement	074400050
21D001	21D Consultation Agreements CFDA 17.504	Program 21D	21DWSC	Allowed for Reimbursement	074400060
21D001	21D Consultation Agreements CFDA 17.504	Program 21D WSCAA	21DWSC	Allowed for Reimbursement	074400060
21D001	21D Consultation Agreements CFDA 17.504	Training 21D	21DFED	Allowed for Reimbursement	074400050
21D001	21D Consultation Agreements CFDA 17.504	Travel 21D	21DFED	Allowed for Reimbursement	074400050
21D001	21D Consultation Agreements CFDA 17.504	MS Indirect for 21D Federal	INDRCT	Allowed for Reimbursement	071400050
21D001	21D Consultation Agreements CFDA 17.504	MS Indirect for 21D GF Match	INDRCG	Allowed for Reimbursement	074400031
21D001	21D Consultation Agreements CFDA 17.504	MS Indirect for 21D WSCAA Match	INDRCW	Allowed for Reimbursement	074400060
23G001	Occupational Safety and Health_State Program CFDA 17.503	Administration 23G	23GFED	Allowed for Reimbursement	074400050
23G001	Occupational Safety and Health_State Program CFDA 17.503	Administration 23G	23GWSC	Allowed for Reimbursement	074400060
23G001	Occupational Safety and Health_State Program CFDA 17.503	Administration 23G WSCAA	23GWSC	Allowed for Reimbursement	074400060
23G001	Occupational Safety and Health_State Program CFDA 17.503	Administration 23G WSC Direct Prog	23GWSC	Allowed for Reimbursement	074400060
23G001	Occupational Safety and Health_State Program CFDA 17.503	Direct Program 23G WSCAA	23GWSC	Allowed for Reimbursement	074400060
23G001	Occupational Safety and Health_State Program CFDA 17.503	Program 23G	23GFED	Allowed for Reimbursement	074400050
23G001	Occupational Safety and Health_State Program CFDA 17.503	Program 23G	23GWSC	Allowed for Reimbursement	074400060
23G001	Occupational Safety and Health_State Program CFDA 17.503	Program 23G WSCAA	23GWSC	Allowed for Reimbursement	074400060
23G001	Occupational Safety and Health_State Program CFDA 17.503	MS Indirect for 23G Federal	INDRCT	Allowed for Reimbursement	071400050

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
23G001	Occupational Safety and Health_State Program CFDA 17.503	MS Indirect for 23G GF Match	INDRCG	Allowed for Reimbursement	074400031
23G001	Occupational Safety and Health_State Program CFDA 17.503	MS Indirect for 23G WSCAA Match	INDRCW	Allowed for Reimbursement	074400060
A60795	Virtual Contact Center - DOA	DOA/UI Virtual Contact Center	BVIRTL	Allowed for Reimbursement	075700080
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	Adult Basic Education-Basic Grant to State	ABE004	Allowed for Reimbursement	075500050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	Adult Basic Education-English Literacy & Civics	ABEFWD	Allowed for Reimbursement	075500050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	Adult Basic Education-General Education Development	ABEGWD	Allowed for Reimbursement	075500031
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	ABE GF Match	ABEGWD	Allowed for Reimbursement	075500031
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	Adult Basic Education-Basic Grant to State	ABEFWD	Allowed for Reimbursement	075500050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	Adult Basic Education-Basic Grant to State	ABEGWD	Allowed for Reimbursement	075500031
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	Adult Basic Education-Basic Grant to State DP	ABEFDP	Allowed for Reimbursement	071700050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	ABE Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	ETS Indirect for Adult Basic Education WD	ETINDR	Allowed for Reimbursement	075110050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	ETS Ind ABE English Literacy & Civics	ETINDR	Allowed for Reimbursement	075110050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	ETS Ind for Adult Basic Support	ETINDR	Allowed for Reimbursement	075110050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	ETS Ind for Adult Basic Support	ETINDR	Allowed for Reimbursement	075110050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	MS Ind ABE English Literacy & Civics	INDRCT	Allowed for Reimbursement	071400050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	ETS Ind for Adult Basic Support	INDRCT	Allowed for Reimbursement	071400050
ABE000	Adult Education - Basic Grants to States (ABE) CDFA 84.002	ABE Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
AEQDWG	Alaska Disaster Earthquake DWG CFDA 17.277	Alaska Disaster Earthquake DWG- WD	AEQDWG	Allowed for Reimbursement	075500050
AEQDWG	Alaska Disaster Earthquake DWG CFDA 17.277	ETS Indirect for AK Earthquake DWG	ETINDR	Allowed for Reimbursement	075110050
AEQDWG	Alaska Disaster Earthquake DWG CFDA 17.277	MS Indirect for AK Earthquake DWG	INDRCT	Allowed for Reimbursement	071400050
APPUS2	Apprenticeship USA Continuation Grants CFDA 17.285	App US2 Expansion Continuation WS	APPEWS	Allowed for Reimbursement	075300050
APPUS2	Apprenticeship USA Continuation Grants CFDA 17.285	App US2 Expansion Continuation	APPEWD	Allowed for Reimbursement	075500050
APPUS2	Apprenticeship USA Continuation Grants CFDA 17.285	ET Indirect for AppUS2 Expansion WS	ETINDR	Allowed for Reimbursement	075110050
APPUS2	Apprenticeship USA Continuation Grants CFDA 17.285	ET Indirect for AppUS2 Expansion	ETINDR	Allowed for Reimbursement	075110050
APPUS2	Apprenticeship USA Continuation Grants CFDA 17.285	MS Indirect for AppUS2 Expansion WS	INDRCT	Allowed for Reimbursement	071400050

**Appendix B1-3
Department Major Program with Program and Funding Profile Structure**

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
APPUS2	Apprenticeship USA Continuation Grants CFDA 17.285	MS Indirect for AppUS2 Expansion	INDRCT	Allowed for Reimbursement	071400050
APPUSA	Apprenticeship USA Grants CFDA 17.285	Apprenticeship USA State Acelerator	APPEWD	Allowed for Reimbursement	075500050
APPUSA	Apprenticeship USA Grants CFDA 17.285	App USA Expansion Base Project	APPEWD	Allowed for Reimbursement	075500050
APPUSA	Apprenticeship USA Grants CFDA 17.285	App USA Expansion Base Proj WS	APPEWS	Allowed for Reimbursement	075300050
APPUSA	Apprenticeship USA Grants CFDA 17.285	App USA Expansion Cap Breaker Project	APPEWD	Allowed for Reimbursement	075500050
APPUSA	Apprenticeship USA Grants CFDA 17.285	App USA Expansion Cap Breaker Proj WS	APPEWS	Allowed for Reimbursement	075300050
APPUSA	Apprenticeship USA Grants CFDA 17.285	ETS Indirect for Apprenticeship USA WD	ETINDR	Allowed for Reimbursement	075110050
APPUSA	Apprenticeship USA Grants CFDA 17.285	ET Indirect for AppUSA Expansion Base Project	ETINDR	Allowed for Reimbursement	075110050
APPUSA	Apprenticeship USA Grants CFDA 17.285	ETS Indirect App USA Expansion Base Proj WS	ETINDR	Allowed for Reimbursement	075110050
APPUSA	Apprenticeship USA Grants CFDA 17.285	ET Indirect for AppUSA Expansion Cap Breaker Prj	ETINDR	Allowed for Reimbursement	075110050
APPUSA	Apprenticeship USA Grants CFDA 17.285	ET Indirect for AppUSA Expansion Cap Breaker Prj WS	ETINDR	Allowed for Reimbursement	075110050
APPUSA	Apprenticeship USA Grants CFDA 17.285	MS Indirect for Apprenticeship USA WD	INDRCT	Allowed for Reimbursement	071400050
APPUSA	Apprenticeship USA Grants CFDA 17.285	MS Indirect for AppUSA Expansion Base Project	INDRCT	Allowed for Reimbursement	071400050
APPUSA	Apprenticeship USA Grants CFDA 17.285	MS Indirect for AppUSA Expansion Base Project WS	INDRCT	Allowed for Reimbursement	071400050
APPUSA	Apprenticeship USA Grants CFDA 17.285	MS Indirect for AppUSA Expansion Cap Breaker Prj	INDRCT	Allowed for Reimbursement	071400050
APPUSA	Apprenticeship USA Grants CFDA 17.285	MS Indirect for AppUSA Expansion Cap Breaker Prj WS	INDRCT	Allowed for Reimbursement	071400050
ASTECH	ACL Assistive Technology CFDA 93.464	Assistive Technology	SPPJ01	Allowed for Reimbursement	077500050
ASTECH	ACL Assistive Technology CFDA 93.464	Assistive Tech Indirect	INDRCT	Allowed for Reimbursement	071400050
ASTECH	ACL Assistive Technology CFDA 93.464	AT VR Indirect federal	VRINDR	Allowed for Reimbursement	077100050
ASTECH	ACL Assistive Technology CFDA 93.464	MS Indirect Assistive Tech Leadership	INDRCT	Allowed for Reimbursement	071400050
ASTECH	ACL Assistive Technology CFDA 93.464	MS Indirect Assistive Tech State Level	INDRCT	Allowed for Reimbursement	071400050
ASTECH	ACL Assistive Technology CFDA 93.464	VR Indirect Assistive Tech Leadership	VRINDR	Allowed for Reimbursement	077100050
ASTECH	ACL Assistive Technology CFDA 93.464	VR Indirect Assistive Tech State Level	VRINDR	Allowed for Reimbursement	077100050
ATAA00	Alternative Trade Adjustment Assistance Benefits CFDA 17.225	Alternative Trade Adjustment Assistance Benefits	ATAAUI	Allowed for Reimbursement	075500050
ATAA00	Alternative Trade Adjustment Assistance Benefits CFDA 17.225	Alternative Trade Adjustment Assistance Benefits	ATAAWD	Allowed for Reimbursement	075500050
B03900	DOL RSA with DOL	Wc .Net Upgrade And Rewrite	039000	Allowed for Reimbursement	07RS27756

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
B112RI	A-RISK CLIENT SERVICES	A-RISK CLIENT SERVICES	BRISKS	Allowed for Reimbursement	071120080
B112RK	A-RISK CLIENT SERVICES	A-RISK CLIENT SERVICES	BRISKV	Allowed for Reimbursement	071120080
B11SAC	WD-CO Special Assistant to CO	WD-CO Special Assistant to CO	BSPACO	Allowed for Reimbursement	071100080
B12GRN	WD-CO-AWIB WD Grants Unit	WD-CO-AWIB WD Grants Unit	BGRNTS	Allowed for Reimbursement	071120080
B12WIB	WD-CO AWIB Apprenticeship Coordinator	WD-CO AWIB Apprenticeship Coordinator	BWIBAC	Allowed for Reimbursement	07RS11207
B14ICP	Indirect Revenue Transfer / MS-CO, LMI, AVTEC	ICP MS - Commissioner's Office	BICPCO	Allowed for Reimbursement	071100080
B14ICP	Indirect Revenue Transfer / MS-CO, LMI, AVTEC	ICP MS - Labor Market Information	BICPLM	Allowed for Reimbursement	071800080
B14ICP	Indirect Revenue Transfer / MS-CO, LMI, AVTEC	ICP MS - AVTEC	BICPAV	Allowed for Reimbursement	078100080
B17ALE	DP-WD Workforce Connect for ALEXSys Replacement	DP-WD Workforce Connect for ALEXSys Replacement	BALXRP	Allowed for Reimbursement	071700080
B17ALX	UI-DP ALEXSys Replacement	UI-DP ALEXSys Replacement	BALEXS	Allowed for Reimbursement	071700080
B17CER	Certified Payroll Internet	Certified Payroll Internet	BCERTI	Allowed for Reimbursement	071700080
B17COF	IT Support for Certificate of Fitness	IT Support for Certificate of Fitness	BCOFIT	Allowed for Reimbursement	071700080
B17CRP	Certified Payroll	Certified Payroll	BCERTP	Allowed for Reimbursement	071700080
B17EGR	DETS EGrAMS and Sharepoint Management Support	DETS EGrAMS and Sharepoint Management Support	661190	Allowed for Reimbursement	071700080
B17EGR	DETS EGrAMS and Sharepoint Management Support	DETS EGrAMS and Sharepoint Management Support	BEGRAM	Allowed for Reimbursement	071700080
B17ENH	WC-DP Systems Enhancements	WC-DP Systems Enhancements	BEHNCE	Allowed for Reimbursement	071700080
B17HEA	WD-DP Healthcare Tax Credit	Healthcare Tax Credit	BHEALT	Allowed for Reimbursement	071700080
B17ICE	Capital Unbudgeted Management Info System - ICM & Egrams	Capital Unbudgeted Management Info System - ICM & Egrams	BICMEG	Allowed for Reimbursement	07RS75901
B17ICM	DETS ICM Project Management Support	DETS ICM Project Management Support	661180	Allowed for Reimbursement	071700080
B17ICM	DETS ICM Project Management Support	DETS ICM Project Management Support	BICMPR	Allowed for Reimbursement	071700080
B17SAR	SARA Software for DVR	SARA Software for DVR	BSARAS	Allowed for Reimbursement	071700080
B17SBR	UI-ASD DP Data Analytics SBR	UI-ASD DP Data Analytics SBR	BUISBR	Allowed for Reimbursement	071700080
B17SUE	Workers' Comp System Support & Enhancements	WC-DP System Support & Enhancements	BSUEHN	Allowed for Reimbursement	071700080
B17SUP	Secure Access Manager Upgrade	Secure Access Manager Upgrade	BSAMUP	Allowed for Reimbursement	071700080
B18APS	ACPE-LMI AK Performance Outcomes Report	ACPE-LMI AK Performance Outcomes Report	BAPSLM	Allowed for Reimbursement	071800080
B18SBR	UI-LMI Data Analytics SBR	UI-LMI Data Analytics SBR	BSBRLM	Allowed for Reimbursement	071800080

**Appendix B1-3
Department Major Program with Program and Funding Profile Structure**

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
B18WTR	Wage Trajectories for Public and Private Sector Employees	Wage Trajectories for Public and Private Sector Employees	BWTRAJ	Allowed for Reimbursement	071800080
B53IFH	DPA-WS Infrastructure Funding Agreement	DPA-WS Infrastructure Funding Agreement	BIFAHS	Allowed for Reimbursement	075300080
B53IFV	DVR-WS Infrastructures Funding Agreement	DVR-WS Infrastructures Funding Agreement	BIFADV	Allowed for Reimbursement	075300080
B53LEA	WD-WS Linking Employment Activities Program LEAP	WD-WS Linking Employment Activities Program LEAP	BLEAPS	Allowed for Reimbursement	075300080
B53REC	Reducing Recidivism Through Employment	Reducing Recidivism Through Employment	BRECID	Allowed for Reimbursement	075300080
B53RES	UI-WS Reemployment Services and Eligibility Assessment	UI-WS Reemployment Services and Eligibility Assessment	BRESE2	Allowed for Reimbursement	075300080
B53SEP	WD-WS SCSEP Support for OEC	WD-WS SCSEP Support for OEC	BSCSEP	Allowed for Reimbursement	075300080
B53WAA	WD-WS WIOA Adult	WD-WS WIOA Adult	BWIOAA	Allowed for Reimbursement	075300080
B53WAD	WD-WS WIOA Dislocated Worker	WD-WS WIOA Dislocated Worker	BWIOAD	Allowed for Reimbursement	075300080
B55PUB	ASD-R&A-UI Publications Specialist III	ASD-R&A-UI Publications Specialist III	BPUBSP	Allowed for Reimbursement	075700080
B57PUB	ASD-R&A-UI Publications Specialist III	ASD-R&A-UI Publications Specialist III	BPUBSP	Allowed for Reimbursement	075700080
B57TAA	Publications Work for TAA HCTC	Publications Work for TAA HCTC	BTAHHC	Allowed for Reimbursement	075700080
B57VCC	VIRTUAL CALL CENTER LICENSING	VIRTUAL CALL CENTER LICENSING	BVCCLI	Allowed for Reimbursement	075700080
B60130	Direct Data Processing Support by PCN 05-2099	Direct Data Processing PCN 05-2099	BDSPCN	Allowed for Reimbursement	071700080
B61097	Executive Secretary Backup	Executive Secretary Back-up	BEXECU	Allowed for Reimbursement	071120080
B61097	Executive Secretary Backup	Executive Secretary Backup	BEXECU	Allowed for Reimbursement	071120080
B61800	LMI-DP ACPE Statewide Longitudinal Data System (SLDS) Partne	LMI-DP ACPE Statewide Longitudinal Data System (SLDS) Partne	618000	Allowed for Reimbursement	071700080
B61801	Occupational Database Program Maintenance & Enhancements	Occupational Database Program Maintenance & Enhancements	BODBME	Allowed for Reimbursement	071700080
B62115	AWIB Oversight - Funding from DVR	WIB Oversight - Funding from DVR	BDVRCS	Allowed for Reimbursement	071120080
B62115	AWIB Oversight - Funding from DVR	AWIB Oversight - Funding from DVR	BDVRCS	Allowed for Reimbursement	071120080
B63100	Worker's Compensation Data Systems Support	WC Data Systems Support	BDSUPT	Allowed for Reimbursement	071700080
B63106	WC.Net Upgrade and Rewrite	WC.Net Upgrade and Rewrite	631060	Allowed for Reimbursement	07RS63106
B63500	WC-DP Fishermen's Fund Maintenance	WC-DP Fishermen's Fund Maintenance	BFISHF	Allowed for Reimbursement	071700080
B64000	Davis Bacon Wage Survey	Davis Bacon Wage Survey	BDAVIS	Allowed for Reimbursement	071800080
B64202	OSH Review Board for Administrative Support	OSH Review Board for Administrative Support	642020	Allowed for Reimbursement	071100080
B64202	OSH Review Board for Administrative Support	OSH Review Board Administrative Support	BBOARD	Allowed for Reimbursement	071100080

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
B64203	Child Labor Safety & Health Inspections/Enforcements	Child Labor Safety & Health Inspects/Enforces-was RSA0754203	642030	Allowed for Reimbursement	074200080
B64203	Child Labor Safety & Health Inspections/Enforcements	Child Labor Safety and Health Inspections Enforcements	BCHILD	Allowed for Reimbursement	074200080
B64204	MI Occupational Safety Inspections	MI Occupational Safety Inspections	BSAFET	Allowed for Reimbursement	074300080
B65001	UI Release of Confidential Information	UI Release of Confidential Information	650010	Allowed for Reimbursement	075700080
B65001	UI Release of Confidential Information	WS-UI Release of Confidential Information	BCONFI	Allowed for Reimbursement	075700080
B65002	Trade Adjustment Assistance Database Support	Trade Adjustment Assistance Database Support	BTAACS	Allowed for Reimbursement	071700080
B65002	Trade Adjustment Assistance Database Support	Trade Adjustment Assistance Database Support	BTRADE	Allowed for Reimbursement	071700080
B65003	AWIB Oversight	AWIB Oversight - T&B	BWORKS	Allowed for Reimbursement	071120080
B65003	AWIB Oversight	WIB Oversight Workforce Services	BWORKS	Allowed for Reimbursement	071120080
B65003	AWIB Oversight	AWIB Oversight	BWORKS	Allowed for Reimbursement	071120080
B65004	ETS Virtual Contact Center - UI	WD-UI Virtual Contact Center	BVTUAL	Allowed for Reimbursement	075700080
B65004	ETS Virtual Contact Center - UI	WD-UI Virtual Contact Center	BVTUAL	Allowed for Reimbursement	075700080
B65005	ETS-LMI Labor Market & Trends Anc/Jnu	Labor Market and Trends ANC/JNU	BMARKT	Allowed for Reimbursement	071800080
B65103	STEP/TVEP Tax Collection	STEP/TVEP Tax Collection	BTAXCO	Allowed for Reimbursement	071700080
B65106	Treasury Offset Project (TOP)	Treasury Offset Project (TOP)	651060	Allowed for Reimbursement	071700080
B65106	Treasury Offset Project (TOP)	Treasury Offset Project	BUI TOP	Allowed for Reimbursement	071700080
B65108	UI - LMI Actuarial Research	UI LMI Actuarial Research	BACTUA	Allowed for Reimbursement	071800080
B65109	UI Profiling Services	UI Profiling Services	BUIPRF	Allowed for Reimbursement	071800080
B65112	UI Reemployment Services Eligibility Assessment - ETS	UI/WS Reemployment Services Eligibility RESEA	BRESEA	Allowed for Reimbursement	075300080
B65606	Adult Basic Education Database Support	Adult Basic Education Database Support	BABEDB	Allowed for Reimbursement	071700080
B66100	BSC ETS STEP Services	WD-WS STEP Services	BSTEPS	Allowed for Reimbursement	075300080
B66102	WIOA Rapid Response - Unemployment Insurance	WD-UI WIOA Rapid Response	BWIORR	Allowed for Reimbursement	075700080
B66103	WIOA Youth Program - AVTEC	WIOA Youth Program - AVTEC	BYOUTH	Allowed for Reimbursement	078100080
B66113	Alaska Health Care Academy Project	Alaska Health Care Academy Project	661130	Allowed for Reimbursement	078100080
B66117	WIA Dislocated Worker Training - National Emergency Grant (D	WIA Dislocated Worker Training - NEG	BNEGSP	Allowed for Reimbursement	075300080
B66120	Annual Support WIA and STEP Analysis ODB	Annual Support WIA and STEP Analysis ODB	661200	Allowed for Reimbursement	071800080

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
B66120	Annual Support WIA and STEP Analysis ODB	Annual Support WIA and STEP Analysis (ODB)	BWASTP	Allowed for Reimbursement	071800080
B67106	AWIB Oversight - Funding From AVTEC	AWIB Oversight - Funding from AVTEC	BAVTEC	Allowed for Reimbursement	071120080
B67106	AWIB Oversight - Funding From AVTEC	AWIB Oversight - Funding from AVTEC	BAVTEC	Allowed for Reimbursement	071120080
B67110	AVTEC Facilities Maintenance	AVTEC Facilities Maintenance	671100	Allowed for Reimbursement	078200080
B67110	AVTEC Facilities Maintenance	AVTEC Facilities Maintenance	BAVTFM	Allowed for Reimbursement	078200080
B67200	First Lake Facility Oversight	First Lake Facility Oversight	672000	Allowed for Reimbursement	07RS67200
B67200	First Lake Facility Oversight	First Lake Facility Oversight	BFLAKE	Allowed for Reimbursement	07RS67200
B67300	AVTEC Deferred Maintenance - Personal Services	AVTEC Deferred Maintenance - Personal Services	673000	Allowed for Reimbursement	078200090
B67300	AVTEC Deferred Maintenance - Personal Services	AVTEC Deferred Maintenance - Personal Services	BDMP SX	Allowed for Reimbursement	078200090
B67900	Applied Technology Shop Oversight and Support	Applied Technology Shop Oversight and Support	679000	Allowed for Reimbursement	07RS67900
B72EMP	HSS-DVR FY20 Employment First Coordination	HSS-DVR FY20 Employment First Coordination	BEMPFS	Allowed for Reimbursement	077200080
B72OEX	NHE DWG EXPLORE	NHE DWG EXPLORE	BOPEXP	Allowed for Reimbursement	077200080
B81AEG	DEED-AVTEC AEG/APS Post Secondary Grants	DEED-AVTEC AEG/APS Post Secondary Grants	BAEGPS	Allowed for Reimbursement	078100080
B81ASM	CED-AVTEC ASMI Chef Tour	ASMI AVTEC Chef Tour	BASMIC	Allowed for Reimbursement	078100080
B81BOF	Board of Fisheries Lower Cook Inlet Finfish Meeting	Board of Fisheries Lower Cook Inlet	BBOFIN	Allowed for Reimbursement	078100080
B81BOF	Board of Fisheries Lower Cook Inlet Finfish Meeting	Board of Fisheries Lower Cook Inlet	BBOFIN	Allowed for Reimbursement	078100080
B81CTE	CTRE Instructor Professional Development	CTRE Instructor Professional Development	BPERKI	Allowed for Reimbursement	078100080
B81FIR	UAS FIRE FIGHTING TRAINING	UAS FIRE FIGHTING TRAINING	BFIREF	Allowed for Reimbursement	07RS08107
B81HEP	DEED-AVTEC Higher Education HE 19.170.03	DEED-AVTEC Higher Education HE 19.170.03	BHEPER	Allowed for Reimbursement	078100080
B81MAR	Maritime Sector Engineering Program Development	Maritime Sector Engineering Program Development	BMARIT	Allowed for Reimbursement	078100080
B81PER	Direct Secondary Student Instruction ASTA	Direct Secondary Student Instruction ASTA	BPERKS	Allowed for Reimbursement	078100080
B81POL	UAF-AVTEC Basic and Advanced Training for Polar Operations	UAF-AVTEC Basic and Advanced Training for Polar Operations	BPOLAR	Allowed for Reimbursement	078100080
B81PRC	CTE Teacher Practicums for Professional Development	CTE Teacher Practicums for Professional Development	BPERK2	Allowed for Reimbursement	07RS08107
B81TET	TET DWG Curriculum Build	TET DWG Curriculum Build	BTETDW	Allowed for Reimbursement	078100080
B81TET	TET DWG Curriculum Build	TET DWG Curriculum Build	BTETDW	Allowed for Reimbursement	07RS08107
B81UNB	AVTEC FACILITIES MAINTENANCE COSTS UNBUDGETED	AVTEC FACILITIES MAINTENANCE COSTS UNBUDGETED	BUNBUD	Allowed for Reimbursement	07RS08207

**Appendix B1-3
Department Major Program with Program and Funding Profile Structure**

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
B822AV	GOV-AVTEC Deferred Maintenance	GOV-AVTEC Deferred Maintenance	B02CIP	Allowed for Reimbursement	07RS01822
B823AV	Deferred Maintenance, Renovation, and Repair	Deferred Maintenance, Renovation, and Repair	B03CIP	Allowed for Reimbursement	07RS01823
B82AVT	GOV-AVTEC Deferred Maintenance	GOV-AVTEC Deferred Maintenance	BAVTDM	Allowed for Reimbursement	07RS01821
B82SWE	Seward Swenson Property Sub-Lease Space AVTEC	DNR-AVTEC Seward Swenson Property	BSWENS	Allowed for Reimbursement	078200080
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services) Converted SY15 ENs	BASCNV	Allowed for Reimbursement	077200050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Pre Employment Transition Svcs-Student	BSF17F	Allowed for Reimbursement	077200050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Pre Employment Transition Svcs-Student	BSSUPF	Allowed for Reimbursement	077200050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services)	BSF15A	Allowed for Reimbursement	077200050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services)	BSF16A	Allowed for Reimbursement	077200050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services)	BSF16B	Allowed for Reimbursement	077200050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services)	BSF17F	Allowed for Reimbursement	077200050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services)	BSSUPF	Allowed for Reimbursement	077200050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services)	CSBS01	Allowed for Reimbursement	077200050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services)	CSBS01	Allowed for Reimbursement	077200031
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Special Projects)	BSSUPS	Allowed for Reimbursement	077500050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	DVR Basic Support Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	Basic Support VR Indirect Federal	VRINDR	Allowed for Reimbursement	077100050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	MS Indirect Basic Support federal	INDRCT	Allowed for Reimbursement	071400050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	MS Indirect for Prior Yr BS federal	INDRCT	Allowed for Reimbursement	071400050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	MS Indirect Basic Support match	INDRCG	Allowed for Reimbursement	077200031
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	MS Indirect for BS PETS	INDRCT	Allowed for Reimbursement	071400050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	VR Indirect Basic Support federal	VRINDR	Allowed for Reimbursement	077100050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	VR Indirect for Prior Yr BS federal	VRINDR	Allowed for Reimbursement	077100050
BASSUP	Rehabilitation Services_Grants to States CFDA 84.126	VR Indirect for BS PETS	VRINDR	Allowed for Reimbursement	077100050
BDPOPS	DP Operations Management and Network Services	DP Operations Management and Network Services	BDPOPS	Allowed for Reimbursement	071700080
BLSOSH	Compensation and Working Conditions CFDA 17.005	Annual Survey Fed	BLOSHF	Allowed for Reimbursement	071800050

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
BLSOSH	Compensation and Working Conditions CFDA 17.005	Annual Survey	BLOSFW	Allowed for Reimbursement	071800050
BLSOSH	Compensation and Working Conditions CFDA 17.005	Annual Survey	BLOSFW	Allowed for Reimbursement	071800060
BLSOSH	Compensation and Working Conditions CFDA 17.005	Annual Survey	BLOSHF	Allowed for Reimbursement	071800050
BLSOSH	Compensation and Working Conditions CFDA 17.005	Annual Survey	BLOSHW	Allowed for Reimbursement	071800060
BLSOSH	Compensation and Working Conditions CFDA 17.005	Annual Survey WSC	BLOSHW	Allowed for Reimbursement	071800060
BLSOSH	Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI) Fed	BLOSHF	Allowed for Reimbursement	071800050
BLSOSH	Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI)	BLOSFW	Allowed for Reimbursement	071800050
BLSOSH	Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI)	BLOSFW	Allowed for Reimbursement	071800060
BLSOSH	Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI)	BLOSHF	Allowed for Reimbursement	071800050
BLSOSH	Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI)	BLOSHW	Allowed for Reimbursement	071800060
BLSOSH	Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI)	BLOSHW	Allowed for Reimbursement	071800060
BLSOSH	Compensation and Working Conditions CFDA 17.005	MS Indirect for Annual Survey federal	INDRCT	Allowed for Reimbursement	071400050
BLSOSH	Compensation and Working Conditions CFDA 17.005	MS Indirect for Annual Survey WSCAA	INDRCW	Allowed for Reimbursement	071800060
BLSOSH	Compensation and Working Conditions CFDA 17.005	MS Indirect for CFOI federal	INDRCT	Allowed for Reimbursement	071400050
BLSOSH	Compensation and Working Conditions CFDA 17.005	MS Indirect for CFOI WSCAA	INDRCW	Allowed for Reimbursement	071800060
BWDWIB	WD-WIB Oversight	WD-WIB Oversight - OS STEP	BWORKD	Allowed for Reimbursement	071120080
BWDWIB	WD-WIB Oversight	WD-WIB Oversight	BWORKD	Allowed for Reimbursement	071120080
BWDWIB	WD-WIB Oversight	WD-WIB Oversight	BWORKD	Allowed for Reimbursement	071120080
BWDWIB	WD-WIB Oversight	WD-WIB Oversight	BWORKD	Allowed for Reimbursement	071120080
CHEERF	AVTEC CARES Higher Education Emergency Relief Fund CFDA 18.4	AVTEC CARES IHE ERF	CHEERF	Allowed for Reimbursement	078100050
D42CON	Construction Contractor and Electrical/Mechanical Admin	CED CON Electric/Mech WH	BWHCON	Allowed for Reimbursement	074200080
D42CON	Construction Contractor and Electrical/Mechanical Admin	CED CON Electric/Mech MI	BMICON	Allowed for Reimbursement	074300080
D60001	Energy Costs and Rural Alaska Out-migration: AkDOL&WD	Energy Costs and Rural Alaska Out-Migration: AkDOL&WD	BAEARM	Allowed for Reimbursement	071800080
D60001	Energy Costs and Rural Alaska Out-migration: AkDOL&WD	Energy Costs and Rural Alaska Out-migration: AkDOL&WD	600011	Allowed for Reimbursement	071800080
D60052	CNA Testing Space and Equipment Usage	CNA Testing Space and Equipment Usage	BCNAXX	Allowed for Reimbursement	078100080
D60052	CNA Testing Space and Equipment Usage	CNA Testing Space and Equipment Usage	600521	Allowed for Reimbursement	078100080

**Appendix B1-3
Department Major Program with Program and Funding Profile Structure**

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
D60054	Construction Contractor Enforcement Program and Electrical/M	Construction Contractor Enforcement Program and Electrical/M	600540	Allowed for Reimbursement	074200080
D60054	Construction Contractor Enforcement Program and Electrical/M	Construction Contractor Enforcement Program and Electrical/M	600540	Allowed for Reimbursement	074300080
D60223	Bulk Fuel & Power Plant Operator Training	Bulk Fuel & Power Plant Operator Training	BBULKF	Allowed for Reimbursement	078100080
DEI0ES	Disability Employment Initiative (DEI) 17.207	Disability Employment Initiative Workforce Development	DEI0WD	Allowed for Reimbursement	075500050
DEI0ES	Disability Employment Initiative (DEI) 17.207	Disability Employment Initiative Workforce Services	DEI0WS	Allowed for Reimbursement	075300050
DEI0ES	Disability Employment Initiative (DEI) 17.207	MS Indirect for DEI WS	INDRCT	Allowed for Reimbursement	071400050
DEI0ES	Disability Employment Initiative (DEI) 17.207	ETS Indirect for DEI WD	ETINDR	Allowed for Reimbursement	075110050
DEI0ES	Disability Employment Initiative (DEI) 17.207	ETS Indirect for DEI WS	ETINDR	Allowed for Reimbursement	075110050
DEI0ES	Disability Employment Initiative (DEI) 17.207	MS Indirect for DEI WD	INDRCT	Allowed for Reimbursement	071400050
DEI0ES	Disability Employment Initiative (DEI) 17.207	DEI MS INDIRECT	INDRCT	Allowed for Reimbursement	071400050
DENALI	Denali Commission CFDA 90.100	Denali Comm Bulk Fuel Demonstration Tank Farm	AVTE01	Allowed for Reimbursement	078100050
DENALI	Denali Commission CFDA 90.100	Distressed Community	DC0001	Allowed for Reimbursement	071800050
DENALI	Denali Commission CFDA 90.100	Distressed Community Indirect	INDRCT	Allowed for Reimbursement	071400050
DIRLON	Federal Direct Student Loans CFDA 84.268	Direct Student Loans-Parent Plus	AVTE01	Allowed for Reimbursement	078100050
DIRLON	Federal Direct Student Loans CFDA 84.268	Direct Student Loans-Subsidized	AVTE01	Allowed for Reimbursement	078100050
DIRLON	Federal Direct Student Loans CFDA 84.268	Direct Student Loans-Unsubsidized	AVTE01	Allowed for Reimbursement	078100050
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	Disabled Veterans' Outreach Program	DVOPWS	Allowed for Reimbursement	075300050
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	DVOP Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	ETS Indirect for DVOP WS	ETINDR	Allowed for Reimbursement	075110050
DVOP00	Disable Veterans' Outreach Program (DVOP) CFDA 17.801	DVOP MSINDIRECT	INDRCT	Allowed for Reimbursement	071400050
E56001	Braille Service Support to School Districts	Braille Service Support to School Districts	600124	Allowed for Reimbursement	077500080
E60010	Carl Perkins Postsecondary Career and Technical Education	Carl Perkins Postsecondary Career and Technical Education	600100	Allowed for Reimbursement	078100080
E60012	Braille Service Support to School Districts	Braille Services Support to School Districts	BBRAIL	Allowed for Reimbursement	077500080
E60012	Braille Service Support to School Districts	Braille Service Support to School Districts	600124	Allowed for Reimbursement	077500080
E60084	AWIB Fees	AWIB Fees DEED	BDEEDX	Allowed for Reimbursement	071120080
E60084	AWIB Fees	AWIB Fees DEED	BDEEDX	Allowed for Reimbursement	071120080

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
E60102	Perkins Accountability Data Reporting	Perkins Accountability Data Reporting	BPERKN	Allowed for Reimbursement	071800080
E60102	Perkins Accountability Data Reporting	Perkins Accountability Data Reporting	601020	Allowed for Reimbursement	071800080
E60159	Carl Perkins Postsecondary Planning EL 16.170.05	Carl Perkins Postsecondary Planning EL 16.170.05	601590	Allowed for Reimbursement	078100080
E60162	ACPE Statewide Longitudinal Data System Partnership	ACPE Statewide Longitudinal Data System Partnership	601620	Allowed for Reimbursement	071800080
E60269	School Bus Driver Instructor Certification & Recertification	School Bus Driver Instructor Certification & Recertification	BSCBUS	Allowed for Reimbursement	07RS08107
E60269	School Bus Driver Instructor Certification & Recertification	School Bus Driver Instructor Certification & Recertification	BSCBUS	Allowed for Reimbursement	078100080
E60269	School Bus Driver Instructor Certification & Recertification	School Bus Driver Instructor Certification & Recertification	602690	Allowed for Reimbursement	078100080
EDACIP	Investments for Public Works & Econ Dev Facility CFDA 11.300	Economic Development Administration IV Culinary Academy	AVCU01	Allowed for Reimbursement	070110350
EDACIP	Investments for Public Works & Econ Dev Facility CFDA 11.300	Economic Development Administration IV Truck Training	AVTR01	Allowed for Reimbursement	070110150
EDACIP	Investments for Public Works & Econ Dev Facility CFDA 11.300	Economic Development Administration IV Truck Training	AVTR01	Allowed for Reimbursement	070110131
EUC000	Emergency Unemployment Compensation (EUC)CFDA 17.225	Emergency Unemployment Compensation	EUC0UI	Allowed for Reimbursement	075700050
EUC000	Emergency Unemployment Compensation (EUC)CFDA 17.225	Emergency Unemployment Compensation	EUC0UI	Allowed for Reimbursement	075700050
FBONDS	Fidelity Bonding Demonstration Grant CFDA 17.270	Fidelity Bonding Marketing & Outreach	FBONDS	Allowed for Reimbursement	075500050
FBONDS	Fidelity Bonding Demonstration Grant CFDA 17.270	Fidelity Bonding Demo - Bond Exp	FBONDS	Allowed for Reimbursement	075500050
H18DEM	H&SS Population Estimates-Demographic Support	H&SS Population Estimates-Demographic Support	BDEMOG	Allowed for Reimbursement	071800080
H60244	Seward Lease Space at AVTEC	Seward Lease Space at AVTEC	BLEASE	Allowed for Reimbursement	078200080
H60244	Seward Lease Space at AVTEC	Seward Lease Space at AVTEC	602440	Allowed for Reimbursement	078200080
H60510	AWIB Oversight - Funding from DPA	WIB Oversight - from HSS DPA	BHSSDP	Allowed for Reimbursement	071120080
H60510	AWIB Oversight - Funding from DPA	AWIB Oversight - Funding from DPA	BHSSDP	Allowed for Reimbursement	071120080
H60559	Alaska Occupational Information Database	Alaska Occupational Information Database	BAKODB	Allowed for Reimbursement	071800080
H60559	Alaska Occupational Information Database	Alaska Occupational Information Database	605590	Allowed for Reimbursement	071800080
H74DDS	Disability Determination Services for Medicaid Recipients	Disability Determination Services for Medicaid Recipients	BDDSMR	Allowed for Reimbursement	077400080
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	I/L Older Blind Indirect	INDRCT	Allowed for Reimbursement	071400050
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	I/L Older Blind VR Indirect Federal	VRINDR	Allowed for Reimbursement	077100050
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Independent Living Older Blind	OBF15A	Allowed for Reimbursement	077500050
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Independent Living Older Blind	OBF16A	Allowed for Reimbursement	077500050

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Independent Living Older Blind	OBF16A	Allowed for Reimbursement	077500031
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Independent Living Older Blind	OBF16F	Allowed for Reimbursement	077500050
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Independent Living Older Blind	OBF17F	Allowed for Reimbursement	077500050
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Independent Living Older Blind	OLDBLF	Allowed for Reimbursement	077500050
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	MS Indirect Special Projs Older Blind	INDRCT	Allowed for Reimbursement	071400050
ILOBLN	Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	VR Indirect Special Projs Older Blind	VRINDR	Allowed for Reimbursement	077100050
ILPRTB	ACL Independent Living State Grants CFDA 93.369	Independent Living Part B	ILPB16	Allowed for Reimbursement	077500050
ILPRTB	ACL Independent Living State Grants CFDA 93.369	I/L Part B Indirect	INDRCT	Allowed for Reimbursement	071400050
ILPRTB	ACL Independent Living State Grants CFDA 93.369	I/L Part B VR Indirect Federal	VRINDR	Allowed for Reimbursement	077100050
LABCER	Temporary Labor Certification for Foreign Workrs CFDA 17.273	ETS Indirect for Labor Certification WD	ETINDR	Allowed for Reimbursement	075110050
LABCER	Temporary Labor Certification for Foreign Workrs CFDA 17.273	Labor Cert Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
LABCER	Temporary Labor Certification for Foreign Workrs CFDA 17.273	Temporary Labor Certification for Foreign Workers	LABCWD	Allowed for Reimbursement	075500050
LABCER	Temporary Labor Certification for Foreign Workrs CFDA 17.273	LABOR CERT MSINDIRECT	INDRCT	Allowed for Reimbursement	071400050
LFSTAT	Labor Force Statistics CFDA 17.002	Current Employment Statistic (CES)	LFSTAT	Allowed for Reimbursement	071800050
LFSTAT	Labor Force Statistics CFDA 17.002	Employee & Wage Records (ES-202)	LFSTAT	Allowed for Reimbursement	071800050
LFSTAT	Labor Force Statistics CFDA 17.002	Local Area Unemployment Statistics (LAUS)	LFSTAT	Allowed for Reimbursement	071800050
LFSTAT	Labor Force Statistics CFDA 17.002	MS Indirect for Current Employment Statistic (CES)	INDRCT	Allowed for Reimbursement	071400050
LFSTAT	Labor Force Statistics CFDA 17.002	MS Indirect for Employee & Wage Records (ES-202)	INDRCT	Allowed for Reimbursement	071400050
LFSTAT	Labor Force Statistics CFDA 17.002	MS Indirect for Local Area Unemployment Statistics (LAUS)	INDRCT	Allowed for Reimbursement	071400050
LFSTAT	Labor Force Statistics CFDA 17.002	MS Indirect for Occupational Employment Statistics (OES)	INDRCT	Allowed for Reimbursement	071400050
LFSTAT	Labor Force Statistics CFDA 17.002	Occupational Employment Statistics (OES)	LFSTAT	Allowed for Reimbursement	071800050
LSTATS	Labor Force Statistics CFDA 17.002	Current Employment Statistic (CES)	LFS001	Allowed for Reimbursement	071800050
LSTATS	Labor Force Statistics CFDA 17.002	Current Employment Statistic (CES)	LFS001	Allowed for Reimbursement	071800030
LSTATS	Labor Force Statistics CFDA 17.002	CES Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
LSTATS	Labor Force Statistics CFDA 17.002	ES-202 Employee & Wage Records (ES-202)	LFS001	Allowed for Reimbursement	071800050
LSTATS	Labor Force Statistics CFDA 17.002	ES-202 Employee & Wage Records (ES-202)	LFS001	Allowed for Reimbursement	071800030

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
LSTATS	Labor Force Statistics CFDA 17.002	ES202 Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
LSTATS	Labor Force Statistics CFDA 17.002	Local Area Unemployment Statistics (LAUS)	LFS001	Allowed for Reimbursement	071800050
LSTATS	Labor Force Statistics CFDA 17.002	Local Area Unemployment Statistics (LAUS)	LFS001	Allowed for Reimbursement	071800030
LSTATS	Labor Force Statistics CFDA 17.002	LAUS Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
LSTATS	Labor Force Statistics CFDA 17.002	Occupational Employment Statistics (OES)	LFS001	Allowed for Reimbursement	071800050
LSTATS	Labor Force Statistics CFDA 17.002	Occupational Employment Statistics (OES)	LFS001	Allowed for Reimbursement	071800030
LSTATS	Labor Force Statistics CFDA 17.002	OES Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
LVER00	Local Veterans Employment Representative Program CFDA 17.804	ETS Indirect for LVER WD	ETINDR	Allowed for Reimbursement	075110050
LVER00	Local Veterans Employment Representative Program CFDA 17.804	ETS Indirect for LVER WS	ETINDR	Allowed for Reimbursement	075110050
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Local Veterans' Employment Representative Program (LVER)	LVER01	Allowed for Reimbursement	075100050
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Local Veterans' Employment Representative Program Wrkfrc Dev	LVERWD	Allowed for Reimbursement	075500050
LVER00	Local Veterans Employment Representative Program CFDA 17.804	Local Veterans' Employment Representative Prgm Wrkfrc Srvc	LVERWS	Allowed for Reimbursement	075300050
LVER00	Local Veterans Employment Representative Program CFDA 17.804	LVER Incentive Award	LVINCD	Allowed for Reimbursement	075500050
LVER00	Local Veterans Employment Representative Program CFDA 17.804	MS Indirect for LVER WS	INDRCT	Allowed for Reimbursement	071400050
LVER00	Local Veterans Employment Representative Program CFDA 17.804	MS Indirect for LVER WD	INDRCT	Allowed for Reimbursement	071400050
LVER00	Local Veterans Employment Representative Program CFDA 17.804	LVER MSINDIRECT	INDRCT	Allowed for Reimbursement	071400050
N44JPO	Support to the SPCO/JPO [ADOLWD]	Support to the SPCO/JPO	BPIPEL	Allowed for Reimbursement	074400080
ONESTP	One Stop 17.207	One Stop LMI Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
ONESTP	One Stop 17.207	One Stop	ONESTP	Allowed for Reimbursement	071800050
OPIOID	WIA/WIOA Dislocated Worker National Reserve Grant CFDA17.280	ETS Indirect for OPIOID WD	ETINDR	Allowed for Reimbursement	075110050
OPIOID	WIA/WIOA Dislocated Worker National Reserve Grant CFDA17.280	MS Indirect for OPIOID WD	INDRCT	Allowed for Reimbursement	071400050
OPIOID	WIA/WIOA Dislocated Worker National Reserve Grant CFDA17.280	OPIOID Dislocated Worker Workforce Development	OP00WD	Allowed for Reimbursement	075500050
OPIOID	WIA/WIOA Dislocated Worker National Reserve Grant CFDA17.280	OPIOID Dislocated Worker Workforce Services	OP00WS	Allowed for Reimbursement	075300050
PELLGR	Federal Pell Grant Program CFDA 84.063	Pell Grants Administration	AVTE01	Allowed for Reimbursement	078100050
PELLGR	Federal Pell Grant Program CFDA 84.063	Pell Grants Program	AVTE01	Allowed for Reimbursement	078100050
R60003	Child Support Assistance - UI Interface	DOR/UI Child Support Assistance - UI Interface	BCHILD	Allowed for Reimbursement	075700080

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
R60007	Child Support Assistance - Occupational Licensing	Child Support Assistance - Occupational Licensing	BOCLIC	Allowed for Reimbursement	074300080
R60007	Child Support Assistance - Occupational Licensing	Child Support Assistance - Occupational Licensing	600070	Allowed for Reimbursement	074300080
R60060	Virtual Contact Center	DOR-UI Virtual Contact Center (PFD)	BVRTUL	Allowed for Reimbursement	075700080
R60076	Alaska Housing Market Indicators	Alaska Housing (Capital)	BAHFCC	Allowed for Reimbursement	071800080
R60076	Alaska Housing Market Indicators	Alaska Housing (Capital)	BAHFCC	Allowed for Reimbursement	071800080
R60076	Alaska Housing Market Indicators	Alaska Housing Market Indicators - Operating	600760	Allowed for Reimbursement	071800080
R60076	Alaska Housing Market Indicators	Alaska Housing Market Indicators - Capital	60076C	Allowed for Reimbursement	07RS60076
REEMPL	Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	ETS Indirect RESEA	ETINDR	Allowed for Reimbursement	075110050
REEMPL	Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	MS Indirect RESEA	INDRCT	Allowed for Reimbursement	071400050
REEMPL	Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	Employment Services and Eligibility Assessment	REEMUI	Allowed for Reimbursement	075700050
REEMPL	Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	Employment Services and Eligibility Assessment UI31509EZ1	REEMUI	Allowed for Reimbursement	075700050
REO000	Reentry Employment Opportunities CFDA 17.270	ETS Indirect for LEAP WD	ETINDR	Allowed for Reimbursement	075110050
REO000	Reentry Employment Opportunities CFDA 17.270	ETS Indirect for LEAP WS	ETINDR	Allowed for Reimbursement	075110050
REO000	Reentry Employment Opportunities CFDA 17.270	Linking to Employment Activities Pre-release AJC-2 WD	REO0WD	Allowed for Reimbursement	075500050
REO000	Reentry Employment Opportunities CFDA 17.270	Linking to Employment Activities Pre-release AJC-2 WS	REO0WS	Allowed for Reimbursement	075300050
REO000	Reentry Employment Opportunities CFDA 17.270	MS Indirect for LEAP WD	INDRCT	Allowed for Reimbursement	071400050
REO000	Reentry Employment Opportunities CFDA 17.270	MS Indirect for LEAP WS	INDRCT	Allowed for Reimbursement	071400050
SCSEPO	Senior Community Service Employment Program CFDA 17.235	ETS Indirect for SCSEP WD	ETINDR	Allowed for Reimbursement	075110050
SCSEPO	Senior Community Service Employment Program CFDA 17.235	ETS Indirect for SCSEP WS	ETINDR	Allowed for Reimbursement	075110050
SCSEPO	Senior Community Service Employment Program CFDA 17.235	SCSEP Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
SCSEPO	Senior Community Service Employment Program CFDA 17.235	MS Indirect for SCSEP WS	INDRCT	Allowed for Reimbursement	071400050
SCSEPO	Senior Community Service Employment Program CFDA 17.235	SCSEP Additional Training & Supportive Svcs	SCSPWD	Allowed for Reimbursement	075500050
SCSEPO	Senior Community Service Employment Program CFDA 17.235	SCSEP Earned Wages & Fringe Benefits	SCSPWD	Allowed for Reimbursement	075500050
SCSEPO	Senior Community Service Employment Program CFDA 17.235	SCSEP Headquarters	SCSPWD	Allowed for Reimbursement	075500050
SCSEPO	Senior Community Service Employment Program CFDA 17.235	SCSEP Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
SCSEPO	Senior Community Service Employment Program CFDA 17.235	SCSEP Other Enrollees Costs	SCSPWD	Allowed for Reimbursement	075500050

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
SCSEPO	Senior Community Service Employment Program CFDA 17.235	SCSEP Other Enrollees WS	SCSPWS	Allowed for Reimbursement	075300050
SEMPYO	Supported Employment Svc- Youth CFDA 84.187	Supported Employment Youth	SUPEMP	Allowed for Reimbursement	077500050
SSDINS	Social Security_Disability Insurance CFDA 96.001	MS Indirect Disability Determination System	INDRCT	Allowed for Reimbursement	071400050
SSDINS	Social Security_Disability Insurance CFDA 96.001	DDS Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
SSDINS	Social Security_Disability Insurance CFDA 96.001	Social Security_Disability Insurance	DDS001	Allowed for Reimbursement	077400050
SSDINS	Social Security_Disability Insurance CFDA 96.001	Social Security_Disability Insurance	DDS002	Allowed for Reimbursement	077400050
SSDINS	Social Security_Disability Insurance CFDA 96.001	DDS VR Indirect Federal	VRINDR	Allowed for Reimbursement	077100050
SSDINS	Social Security_Disability Insurance CFDA 96.001	Statewide Indirect	STINDR	Allowed for Reimbursement	071400031
SSDINS	Social Security_Disability Insurance CFDA 96.001	VR Indirect Disability Determination System	VRINDR	Allowed for Reimbursement	077100050
SUPEMP	Supported Employment Svc-Indiv Signfcnt Disablt CFDA 84.187	Supported Employment	SEF16F	Allowed for Reimbursement	077500050
SUPEMP	Supported Employment Svc-Indiv Signfcnt Disablt CFDA 84.187	Supported Employment	SPPJ01	Allowed for Reimbursement	077500050
SUPEMP	Supported Employment Svc-Indiv Signfcnt Disablt CFDA 84.187	Supported Employment	SUPEMF	Allowed for Reimbursement	077500050
T17ASH	DOT-DP Aashtoware Project Testing	DOT-DP Aashtoware Project Testing	BASHTO	Allowed for Reimbursement	071700080
T17ASH	DOT-DP Aashtoware Project Testing	DOT-DP Aashtoware Project Testing	BASHTO	Allowed for Reimbursement	071700080
T63018	AVTEC Training Courses	AVTEC Training Courses	BTRAIN	Allowed for Reimbursement	07RS08107
T63018	AVTEC Training Courses	AVTEC Training Courses	BTRAIN	Allowed for Reimbursement	078100080
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	ET Indirect TAA	ETINDR	Allowed for Reimbursement	075110050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Indirect Trade Adjustment Act Admin	ETINDR	Allowed for Reimbursement	075110050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	ET Indirect TAA Health Coverage Tax Credit	ETINDR	Allowed for Reimbursement	075110050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	TAA MSINDIRECT	INDRCT	Allowed for Reimbursement	071400050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	MS Indirect Trade Adjustment Act Admin	INDRCT	Allowed for Reimbursement	071400050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	MS Indirect TAA Health Coverage Tax Credit	INDRCT	Allowed for Reimbursement	071400050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Trade Adjustment Act Admin	TAA0WD	Allowed for Reimbursement	075500050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Trade Adjustment Act Case Management DP	TAA0DP	Allowed for Reimbursement	071700050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Trade Adjustment Act Case Management	TAA0WD	Allowed for Reimbursement	075500050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	TAA Case Management Federal Indirect	INDRCT	Allowed for Reimbursement	071400050

**Appendix B1-3
Department Major Program with Program and Funding Profile Structure**

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	TAA Health Coverage Tax Credit	TAA0WD	Allowed for Reimbursement	075500050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	TAA Admin Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
TAA000	Trade Adjustment Assistance (TAA) CFDA 17.245	Trade Adjustment Act Program	TAA0WD	Allowed for Reimbursement	075500050
TETDWG	Trade and Economic Transition DWG CFDA 17.277	ETS Indirect for TET DWGs	ETINDR	Allowed for Reimbursement	075110050
TETDWG	Trade and Economic Transition DWG CFDA 17.277	MS Indirect for TET DWGs	INDRCT	Allowed for Reimbursement	071400050
TETDWG	Trade and Economic Transition DWG CFDA 17.277	Trade and Economic Transition DWG- WD	TET0WD	Allowed for Reimbursement	075500050
TETDWG	Trade and Economic Transition DWG CFDA 17.277	Trade and Economic Transition DWG- WS	TET0WS	Allowed for Reimbursement	075300050
UI0000	Unemployment Insurance (UI) CFDA 17.225	DP UI Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	ETS Indirect for UI TRUST ADMIN	ETINDR	Allowed for Reimbursement	075110050
UI0000	Unemployment Insurance (UI) CFDA 17.225	ETS Indirect for UI Admin	ETINDR	Allowed for Reimbursement	075110050
UI0000	Unemployment Insurance (UI) CFDA 17.225	ETS Indirect for UI Tax	ETINDR	Allowed for Reimbursement	075110050
UI0000	Unemployment Insurance (UI) CFDA 17.225	ETS UI Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI MSDPINDRCT	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	DP UI Tax Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	MS Indirect for UI TRUST ADMIN	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	MS Indirect for UI Tax	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI MSINDIRECT	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	REA SBR E&TS Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	REA UI Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	RSEA UI Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI Data Processing	UIDP01	Allowed for Reimbursement	071700050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI Tax Split 81%/19%	UITXUI	Allowed for Reimbursement	075700050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI Tax Split 81%/19%	UITXUI	Allowed for Reimbursement	075700066
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI Tax Split 81%/19%	UITXUI	Allowed for Reimbursement	075700067
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI Admin supplemental funds PMS# "K1"	UI00UI	Allowed for Reimbursement	075700050
UI0000	Unemployment Insurance (UI) CFDA 17.225	Unemployment Insurance Administration DP	UIADDP	Allowed for Reimbursement	071700050

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
UI0000	Unemployment Insurance (UI) CFDA 17.225	Unemployment Insurance Administration	UI00UI	Allowed for Reimbursement	075700050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI Admin Workforce Development	UI00WD	Allowed for Reimbursement	075500050
UI0000	Unemployment Insurance (UI) CFDA 17.225	Unemployment Insurance Administration Additional	UI00UI	Allowed for Reimbursement	075700050
UI0000	Unemployment Insurance (UI) CFDA 17.225	Unemployment Insurance Administration-Additional Funding	UI00UI	Allowed for Reimbursement	075700050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI DPTax Split 81%/19%	UIDPTX	Allowed for Reimbursement	071700050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI DPTax Split 81%/19%	UIDPTX	Allowed for Reimbursement	071700080
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI DPTax Split 81%/19%	UIDPTX	Allowed for Reimbursement	071700050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI Admin Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
UI0000	Unemployment Insurance (UI) CFDA 17.225	UI Trust Admin Unit	ETSADM	Allowed for Reimbursement	075110050
UIADDL	Unemployment Insurance-Additional Funding CFDA 17.225	UI Additional Funding	UIADUI	Allowed for Reimbursement	075700050
UIADDL	Unemployment Insurance-Additional Funding CFDA 17.225	Unemployment Insurance Administration-Additional Funding DP	UIDP01	Allowed for Reimbursement	071700050
UIDUAA	Disaster Unemployment Assistance (DUA) ADMIN	Disaster Unemployment Assistance (DUA)	UIDUAA	Allowed for Reimbursement	075700050
UIDUAA	Disaster Unemployment Assistance (DUA) ADMIN	ETS Indirect Disaster Unemployment Assistance (DUA) ADMIN	ETINDR	Allowed for Reimbursement	075110050
UIDUAA	Disaster Unemployment Assistance (DUA) ADMIN	MS Indirect Disaster Unemployment Assistance (DUA) ADMIN	INDRCT	Allowed for Reimbursement	071400050
UIDUAB	Disaster Unemployment Assistance (DUA) Benefits	Disaster Unemployment Assistance (DUA) BENEFITS	UIDUAB	Allowed for Reimbursement	075700050
UIEMRG	UI Emergency Administrative Grant UIPL 13.20 CFDA 17.225	UI Emergency Administrative Grant	UIEMRG	Allowed for Reimbursement	075700050
UIMOD0	Employment and Training Services (ETS) UI Modernization	UI Modernization Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
UISAM1	Secure Access Management RSA	LAW-MFC-UI Secure Access Management	BSAM11	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	CSSD-UI Secure Access Management	BSAM04	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	AHFC-UI Secure Access Management	BSAM18	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	DOR-CIU-UI Secure Access Management	BSAM19	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	DOR-TAX-UI Secure Access Management	BSAM20	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	ACPE-UI Secure Access Management	BSAM17	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	HSS-FMS-UI Secure Access Management	BSAM06	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	HSS-HCS-UI Secure Access Management	BSAM07	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	OCS-UI Secure Access Management	BSAM08	Allowed for Reimbursement	075700080

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
UISAM1	Secure Access Management RSA	LMI-UI Secure Access Management	BSAM14	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	WC-UI Secure Access Management	BSAM15	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	LSS-UI Secure Access Management	BSAM13	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	WS-UI Secure Access Management	BSAM03	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	WD-UI Secure Access Management	BSAM02	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	UI-DP Secure Access Management	BSAMDP	Allowed for Reimbursement	071700080
UISAM1	Secure Access Management RSA	DVR-UI Secure Access Management	BSAM16	Allowed for Reimbursement	075700080
UISAM1	Secure Access Management RSA	AVTEC-UI Secure Access Management	BSAM12	Allowed for Reimbursement	075700080
UISBR0	UI Supplemental Budget Request CFDA 17.225	UI SBR State Information Data Exchange System Implementation	SBR0UI	Allowed for Reimbursement	075700050
UISBR0	UI Supplemental Budget Request CFDA 17.225	Ui SBR BARTS Project Add'l Funding	SBR0UI	Allowed for Reimbursement	075700050
UISBR0	UI Supplemental Budget Request CFDA 17.225	UI SBR Treasury Offset Program Implementation	SBR0UI	Allowed for Reimbursement	075700050
UISBRD	UI Supplemental Budget Request Data CFDA 17.225	ET Indirect SBR Data Analytics Tool	ETINDR	Allowed for Reimbursement	075110050
UISBRD	UI Supplemental Budget Request Data CFDA 17.225	MS Indirect SBR Data Analytics Tool	INDRCT	Allowed for Reimbursement	071400050
UISBRD	UI Supplemental Budget Request Data CFDA 17.225	UI SBR Data Analytics Tool	SBRDUI	Allowed for Reimbursement	075700050
UISBRD	UI Supplemental Budget Request Data CFDA 17.225	UI SBR Prog Integrity and Performance Improvements	SBRDUI	Allowed for Reimbursement	075700050
UISBRD	UI Supplemental Budget Request Data CFDA 17.225	UI SBR Data Physical Security	SBRDUI	Allowed for Reimbursement	075700050
WAGPE2	Wagner Peyser CFDA 17.207	Wagner Peyser WS 10% ETS Indirect	ETINDR	Allowed for Reimbursement	075110050
WAGPE2	Wagner Peyser CFDA 17.207	Wagner Peyser WS 10% ETS Indirect	ETINDR	Allowed for Reimbursement	075110050
WAGPE2	Wagner Peyser CFDA 17.207	Wagner Peyser WS 10% MS Indirect	INDRCT	Allowed for Reimbursement	071400050
WAGPE2	Wagner Peyser CFDA 17.207	Wagner Peyser WS 10% MS Indirect	INDRCT	Allowed for Reimbursement	071400050
WAGPE2	Wagner Peyser CFDA 17.207	Wagney Peyser WD Regular	WP00WD	Allowed for Reimbursement	075500050
WAGPE2	Wagner Peyser CFDA 17.207	Wagner Peyser WS Regular	W200WS	Allowed for Reimbursement	075300050
WAGPE2	Wagner Peyser CFDA 17.207	Wagner Peyser WS Regular	WP00WS	Allowed for Reimbursement	075300050
WAGPE2	Wagner Peyser CFDA 17.207	Wagner Peyser WS 10%	WP10WS	Allowed for Reimbursement	075300050
WAGPE2	Wagner Peyser CFDA 17.207	Wagner Peyser WD 10%	WP00WD	Allowed for Reimbursement	075500050
WAGPEY	Wagner Peyser (WP) 17.207	ETS Indirect for Wagner Peyser WD	ETINDR	Allowed for Reimbursement	075110050

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
WAGPEY	Wagner Peyser (WP) 17.207	ETS Indirect for Wagner Peyser WS	ETINDR	Allowed for Reimbursement	075110050
WAGPEY	Wagner Peyser (WP) 17.207	ETS Indirect for Wagner Peyser UI	ETINDR	Allowed for Reimbursement	075110050
WAGPEY	Wagner Peyser (WP) 17.207	ETS Indirect for WAGPEY 10% WD	ETINDR	Allowed for Reimbursement	075110050
WAGPEY	Wagner Peyser (WP) 17.207	ETS Indirect for Wagner Peyser 10% WS	ETINDR	Allowed for Reimbursement	075110050
WAGPEY	Wagner Peyser (WP) 17.207	ET Ind DEIP13 recoded to WagPey	ETINDR	Allowed for Reimbursement	075110050
WAGPEY	Wagner Peyser (WP) 17.207	ETS Indirect for Labor Cert recoded to Wag Pey	ETINDR	Allowed for Reimbursement	075110050
WAGPEY	Wagner Peyser (WP) 17.207	ETS Indirect for WOTC recoded to Wag Pey	ETINDR	Allowed for Reimbursement	075110050
WAGPEY	Wagner Peyser (WP) 17.207	MS Indirect for Wagner Peyser WD	INDRCT	Allowed for Reimbursement	071400050
WAGPEY	Wagner Peyser (WP) 17.207	MS Indirect for WAGPEY 10% WD	INDRCT	Allowed for Reimbursement	071400050
WAGPEY	Wagner Peyser (WP) 17.207	MS Ind DEIP13 recoded to WagPey	INDRCT	Allowed for Reimbursement	071400050
WAGPEY	Wagner Peyser (WP) 17.207	MS Indirect for Labor Cert recoded to Wag Pey	INDRCT	Allowed for Reimbursement	071400050
WAGPEY	Wagner Peyser (WP) 17.207	MS Indirect for WOTC recoded to Wag Pey	INDRCT	Allowed for Reimbursement	071400050
WAGPEY	Wagner Peyser (WP) 17.207	Wagner Peyser-Data Processing	WPDP01	Allowed for Reimbursement	071700050
WAGPEY	Wagner Peyser (WP) 17.207	Wagner Peyser Workforce Development	WP00WD	Allowed for Reimbursement	075500050
WAGPEY	Wagner Peyser (WP) 17.207	Wagner Peyser Workforce Services	WP00WS	Allowed for Reimbursement	075300050
WAGPEY	Wagner Peyser (WP) 17.207	Wagner Peyser Unemployment Insurance	WP00UI	Allowed for Reimbursement	075700050
WAGPEY	Wagner Peyser (WP) 17.207	Wagner Peyser 10%	WP00WS	Allowed for Reimbursement	075300050
WAGPEY	Wagner Peyser (WP) 17.207	Wagner Peyser 10% WD	WP00WD	Allowed for Reimbursement	075500050
WAGPEY	Wagner Peyser (WP) 17.207	MS Indirect for Wagner Peyser 10% WS	INDRCT	Allowed for Reimbursement	071400050
WAGPEY	Wagner Peyser (WP) 17.207	DP Wagner Peyser Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
WAGPEY	Wagner Peyser (WP) 17.207	MS Indirect for Wagner Peyser WS	INDRCT	Allowed for Reimbursement	071400050
WAGPEY	Wagner Peyser (WP) 17.207	MS Indirect for Wagner Peyser UI	INDRCT	Allowed for Reimbursement	071400050
WIAAME	WIA American Competitiveness CFDA 17.268	ETS Indirect for American Apprenticeship Initiative WD	ETINDR	Allowed for Reimbursement	075110050
WIAAME	WIA American Competitiveness CFDA 17.268	ETS Indirect for American Apprenticeship Initiative WS	ETINDR	Allowed for Reimbursement	075110050
WIAAME	WIA American Competitiveness CFDA 17.268	MS Indirect for American Apprenticeship Initiative WD	INDRCT	Allowed for Reimbursement	071400050
WIAAME	WIA American Competitiveness CFDA 17.268	MS Indirect for American Apprenticeship Initiative WS	INDRCT	Allowed for Reimbursement	071400050

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
WIAAME	WIA American Competitiveness CFDA 17.268	WIA American Apprenticeship Initiative Workforce Development	AAI0WD	Allowed for Reimbursement	075500050
WIAAME	WIA American Competitiveness CFDA 17.268	WIA American Apprenticeship Initiative Workforce Services	AAI0WS	Allowed for Reimbursement	075300050
WIAAME	WIA American Competitiveness CFDA 17.268	MS Indirect for American Apprenticeship Initiative WS	INDRCT	Allowed for Reimbursement	071400050
WIANEG	WIA National Emergency Grants CFDA 17.277	ETS Indirect for NEG SP WD	ETINDR	Allowed for Reimbursement	075110050
WIANEG	WIA National Emergency Grants CFDA 17.277	ETS Indirect for NEG RSIDW grant WD	ETINDR	Allowed for Reimbursement	075110050
WIANEG	WIA National Emergency Grants CFDA 17.277	MS Indirect for NEG RSIDWG WD	INDRCT	Allowed for Reimbursement	071400050
WIANEG	WIA National Emergency Grants CFDA 17.277	MS Indirect for NEG SP WD	INDRCT	Allowed for Reimbursement	071400050
WIANEG	WIA National Emergency Grants CFDA 17.277	WIA NR National Emergency Grant Sector Partnership	NEGSWD	Allowed for Reimbursement	075500050
WIANEG	WIA National Emergency Grants CFDA 17.277	Reemployment & System Integration Dislocated Worker Grant DP	RSI0DP	Allowed for Reimbursement	071700050
WIANEG	WIA National Emergency Grants CFDA 17.277	Reemployment & System Integration Dislocated Worker Grant	RSIDWD	Allowed for Reimbursement	075500050
WIAPDR	WIA Pilots, Demonstrations, & Research Projects CFDA 17.261	WDQI Indirect-Implentation & Testing	INDRCT	Allowed for Reimbursement	071400050
WIAPDR	WIA Pilots, Demonstrations, & Research Projects CFDA 17.261	Workforce Data Quality Initiative Implentation & Testing	WIA001	Allowed for Reimbursement	071800050
WIAPDR	WIA Pilots, Demonstrations, & Research Projects CFDA 17.261	WDQI Indirect-Project Planning & Assistance	INDRCT	Allowed for Reimbursement	071400050
WIAPDR	WIA Pilots, Demonstrations, & Research Projects CFDA 17.261	Wrkfrc Data Qlty Initiative Project Planning & Assistance	WIA001	Allowed for Reimbursement	071800050
WIAPDR	WIA Pilots, Demonstrations, & Research Projects CFDA 17.261	WDQI Indirect-Template Formation & Scorecard Production	INDRCT	Allowed for Reimbursement	071400050
WIAPDR	WIA Pilots, Demonstrations, & Research Projects CFDA 17.261	Wrkfrc Data Qlty Inttv Template Formation&Scorecard Productn	WIA001	Allowed for Reimbursement	071800050
WIOAAD	WIOA Adult Program CFDA 17.258	Adult Local WD Restoration Funding	ADLTWD	Allowed for Reimbursement	075500050
WIOAAD	WIOA Adult Program CFDA 17.258	Adult Local WS Restoration Funding	ADLTWS	Allowed for Reimbursement	075300050
WIOAAD	WIOA Adult Program CFDA 17.258	Adult Statewide WD Restoration Funding	ADLTWD	Allowed for Reimbursement	075500050
WIOAAD	WIOA Adult Program CFDA 17.258	Adult Statewide WS Restoration Funding	ADLTWS	Allowed for Reimbursement	075300050
WIOAAD	WIOA Adult Program CFDA 17.258	Adult Local Workforce Development	ADLTWD	Allowed for Reimbursement	075500050
WIOAAD	WIOA Adult Program CFDA 17.258	Adult Local Workforce Services	ADLTWS	Allowed for Reimbursement	075300050
WIOAAD	WIOA Adult Program CFDA 17.258	Adult Statewide Workforce Development	ADLTWD	Allowed for Reimbursement	075500050
WIOAAD	WIOA Adult Program CFDA 17.258	Adult Statewide Workforce Services	ADLTWS	Allowed for Reimbursement	075300050
WIOAAD	WIOA Adult Program CFDA 17.258	ETS Indirect for Adult Local WD	ETINDR	Allowed for Reimbursement	075110050
WIOAAD	WIOA Adult Program CFDA 17.258	ETS Indirect for Adult Local WS	ETINDR	Allowed for Reimbursement	075110050

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
WIOAAD	WIOA Adult Program CFDA 17.258	ETS Indirect for Adult Statewide WD	ETINDR	Allowed for Reimbursement	075110050
WIOAAD	WIOA Adult Program CFDA 17.258	MS Indirect for Adult Local WD	INDRCT	Allowed for Reimbursement	071400050
WIOAAD	WIOA Adult Program CFDA 17.258	MS Indirect for Adult Local WS	INDRCT	Allowed for Reimbursement	071400050
WIOAAD	WIOA Adult Program CFDA 17.258	MS Indirect for Adult Statewide WD	INDRCT	Allowed for Reimbursement	071400050
WIOAAD	WIOA Adult Program CFDA 17.258	Prior year recovery WIOA-Adult Local F17 WS	ADLTWS	Allowed for Reimbursement	075300050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Local DP	DW00DP	Allowed for Reimbursement	071700050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Local Workforce Development	DW00WD	Allowed for Reimbursement	075500050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Local Workforce Services	DW00WS	Allowed for Reimbursement	075300050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Rapid Response Workforce Development	DW00WD	Allowed for Reimbursement	075500050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Rapid Response Workforce Services	DW00WS	Allowed for Reimbursement	075300050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Rapid Response WD Restoration Funding	DW00WD	Allowed for Reimbursement	075500050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Rapid Response WS Restoration Funding	DW00WS	Allowed for Reimbursement	075300050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Statewide DP	DW00DP	Allowed for Reimbursement	071700050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Statewide Workforce Development	DW00WD	Allowed for Reimbursement	075500050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Statewide Workforce Services	DW00WS	Allowed for Reimbursement	075300050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Local WD Restoration Funding	DW00WD	Allowed for Reimbursement	075500050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Local WS Restoration Funding	DW00WS	Allowed for Reimbursement	075300050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Statewide WD Restoration Funding	DW00WD	Allowed for Reimbursement	075500050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Statewide WS Restoration Funding	DW00WS	Allowed for Reimbursement	075300050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for Dislocated Worker Local WD	ETINDR	Allowed for Reimbursement	075110050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for Dislocated Worker Local WS	ETINDR	Allowed for Reimbursement	075110050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for DW Rapid Response WD	ETINDR	Allowed for Reimbursement	075110050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for DW Rapid Response WS	ETINDR	Allowed for Reimbursement	075110050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for Dislocated Worker Statewide WD	ETINDR	Allowed for Reimbursement	075110050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for Dislocated Worker Statewide WS	ETINDR	Allowed for Reimbursement	075110050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Local WD	INDRCT	Allowed for Reimbursement	071400050

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Local WS	INDRCT	Allowed for Reimbursement	071400050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Rapid Response WD	INDRCT	Allowed for Reimbursement	071400050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Rapid Response WS	INDRCT	Allowed for Reimbursement	071400050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Statewide WD	INDRCT	Allowed for Reimbursement	071400050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Statewide WS	INDRCT	Allowed for Reimbursement	071400050
WIOADW	WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Prior year recovery WIOA-DW Local F17 WS	DW00WS	Allowed for Reimbursement	075300050
WIOAYO	WIOA Youth Activities CFDA 17.259	ETS Indirect for Youth Local WD	ETINDR	Allowed for Reimbursement	075110050
WIOAYO	WIOA Youth Activities CFDA 17.259	ETS Indirect for Youth Statewide WD	ETINDR	Allowed for Reimbursement	075110050
WIOAYO	WIOA Youth Activities CFDA 17.259	MS Indirect for Youth Local WD	INDRCT	Allowed for Reimbursement	071400050
WIOAYO	WIOA Youth Activities CFDA 17.259	MS Indirect for Youth Statewide WD	INDRCT	Allowed for Reimbursement	071400050
WIOAYO	WIOA Youth Activities CFDA 17.259	Youth Activities Local	YOUTWD	Allowed for Reimbursement	075500050
WIOAYO	WIOA Youth Activities CFDA 17.259	Youth Activities Statewide	YOUTWD	Allowed for Reimbursement	075500050
WIOAYO	WIOA Youth Activities CFDA 17.259	Youth Local Restoration Funding	YOUTWD	Allowed for Reimbursement	075500050
WIOAYO	WIOA Youth Activities CFDA 17.259	Youth Statewide Restoration Funding	YOUTWD	Allowed for Reimbursement	075500050
WIOAYO	WIOA Youth Activities CFDA 17.259	Youth 3rd Year Recapture DVR	YOUTVR	Allowed for Reimbursement	077500050
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	ETS Indirect for WOTC WD	ETINDR	Allowed for Reimbursement	075110050
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	WOTC MSINDIRECT	INDRCT	Allowed for Reimbursement	071400050
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	Work Opportunity Tax Credit Program	WOTCWD	Allowed for Reimbursement	075500050
WOTC00	Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	WOTC Federal Indirect	INDRCT	Allowed for Reimbursement	071400050
WRKCON	Compensation and Working Conditions CFDA 17.005	Annual Survey Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
WRKCON	Compensation and Working Conditions CFDA 17.005	Annual Survey	CWC001	Allowed for Reimbursement	071800050
WRKCON	Compensation and Working Conditions CFDA 17.005	Annual Survey	CWC001	Allowed for Reimbursement	071800060
WRKCON	Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI)	CWC001	Allowed for Reimbursement	071800050
WRKCON	Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI)	CWC001	Allowed for Reimbursement	071800060
WRKCON	Compensation and Working Conditions CFDA 17.005	CFOI Indirect Federal	INDRCT	Allowed for Reimbursement	071400050
Y60044	AK Health Workforce Hiring Survey and Study	AK Health Workforce Hiring Survey and Study	BHIRE	Allowed for Reimbursement	071800080

Appendix B1-3

Major Program	Major Program Name	Program Name	Funding Profile	Suspense Status	Exp AR Unit
Y60044	AK Health Workforce Hiring Survey and Study	AK Health Workforce Hiring Survey and Study	600440	Allowed for Reimbursement	071800080
Y60103	Kachemak Bay ABE - AVTEC	Kachemak Bay ABE - AVTEC	BKACHE	Allowed for Reimbursement	078100080
Y60103	Kachemak Bay ABE - AVTEC	Kachemak Bay ABE - AVTEC	BKACHE	Allowed for Reimbursement	07RS08107
Y60103	Kachemak Bay ABE - AVTEC	Kachemak Bay ABE - AVTEC	601031	Allowed for Reimbursement	078100080
Y60120	Overpaid or Underpaid Public Employee Compensation	Overpaid or Underpaid Public Employee Compensation in the St	BOVERP	Allowed for Reimbursement	071800080
Y60120	Overpaid or Underpaid Public Employee Compensation	Overpaid or Underpaid Public Employee Compensation	601200	Allowed for Reimbursement	071800080
Y60813	Student Graduate Followup	Student Graduate Followup	BGRADF	Allowed for Reimbursement	071800080
Y60813	Student Graduate Followup	Student Graduate Followup	608130	Allowed for Reimbursement	071800080

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Report Name	ST0017 - Object Structure
Report User	216490
Selected Report Date	5/17/2020
Selected Bureau Code	All
Selected Object Code	All
Selected Object Category	All
Selected Object Class	All
Selected Object Group	All
Selected Object Type	All

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	0000	Master Closing Object	Yes	No	0013	0013	0013	0013	05/11/2019
2021	0010	General Government	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0011	Education	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0012	University	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0013	Health and Human Services	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0014	Law and Justice	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0015	Public Protection	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0016	Natural Resources	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0017	Development	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0018	Transportation	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0019	Intergovernmental Revenue Sharing	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0020	Debt Service	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0022	Prior Period Adjustment - Division of Finance Use Only	Yes	Yes	0010	0010	0010	0010	05/11/2019
2021	0024	Unallocated Function	Yes	No	0010	0010	0010	0010	05/11/2019
2021	0025	Transfers Out	Yes	No	0012	0012	0012	0012	05/11/2019
2021	0026	Transfers Out Other Funds	Yes	No	0012	0012	0012	0012	05/11/2019
2021	0027	Transfers Out Contributed Capital	Yes	No	0012	0012	0012	0012	05/11/2019
2021	0028	UI Fund Tsfrs Out	Yes	No	0012	0012	0012	0012	05/11/2019
2021	0029	Transfers Out Personal Services	Yes	Yes	0012	0012	1000	1000	05/11/2019
2021	0030	Transfers Out Travel	Yes	Yes	0012	0012	2000	2000	05/11/2019
2021	0031	Transfers Out Services	Yes	Yes	0012	0012	3000	2000	05/11/2019
2021	0032	Transfers Out Commodities	Yes	Yes	0012	0012	4000	2000	05/11/2019
2021	0033	Transfers Out Capital Outlay	Yes	Yes	0012	0012	5000	2000	05/11/2019
2021	0034	Transfers Out Grants & Benefits	Yes	Yes	0012	0012	7000	7000	05/11/2019
2021	1000	Distributed Regular	Yes	Yes	1000	1000	1000	1000	05/11/2019
2021	1001	Overtime Time and 1/2	Yes	Yes	1001	1000	1000	1000	05/11/2019
2021	1002	Double Time	Yes	Yes	1001	1000	1000	1000	05/11/2019
2021	1003	Straight Time Overtime	Yes	Yes	1001	1000	1000	1000	05/11/2019
2021	1004	Not Paid Overtime	Yes	Yes	1001	1000	1000	1000	05/11/2019
2021	1005	Leave Taken	Yes	Yes	1002	1000	1000	1000	05/11/2019
2021	1006	Expenditure Reduction Wages and Benefits Offset	Yes	Yes	1002	1000	1000	1000	05/11/2019
2021	1007	Benefits	Yes	Yes	1003	1000	1000	1000	05/11/2019
2021	1008	Leave	Yes	Yes	1003	1000	1000	1000	05/11/2019
2021	1009	Insurance	Yes	Yes	1003	1000	1000	1000	05/11/2019
2021	1010	Variance	Yes	Yes	1003	1000	1000	1000	05/11/2019
2021	1011	Regular Compensation	Yes	Yes	1004	1001	1000	1000	05/11/2019
2021	1012	Additional Regular	Yes	Yes	1004	1001	1000	1000	05/11/2019
2021	1013	Area Differential	Yes	Yes	1004	1001	1000	1000	05/11/2019
2021	1014	Overtime	Yes	Yes	1005	1001	1000	1000	05/11/2019
2021	1015	Shift Differential	Yes	Yes	1005	1001	1000	1000	05/11/2019

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	1016	Other Premium Pay	Yes	Yes	1005	1001	1000	1000	05/11/2019
2021	1017	One Time Payment	Yes	Yes	1006	1001	1000	1000	05/11/2019
2021	1018	Incentive Award Program	Yes	Yes	1006	1001	1000	1000	05/11/2019
2021	1019	Rural Relocation Expense Offset	Yes	Yes	1006	1001	1000	1000	05/11/2019
2021	1020	Retroactive Pay	Yes	Yes	1006	1001	1000	1000	05/11/2019
2021	1021	Allowances to Employees	Yes	Yes	1006	1001	1000	1000	05/11/2019
2021	1022	Sea Duty Pay	Yes	Yes	1006	1001	1000	1000	05/11/2019
2021	1023	Leave Taken	Yes	Yes	1007	1001	1000	1000	05/11/2019
2021	1024	Liquidated Leave	Yes	Yes	1007	1001	1000	1000	05/11/2019
2021	1027	Annual Physical Reimbursement	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1028	Alaska Supplemental Benefit	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1029	Public Employee's Retirement System Defined Benefits	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1030	Public Employee's Retirement System Defined Contributi	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1031	Public Employee's Retiremnt System Defined Cont Empl	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1032	Teacher's Retirement System Defined Benefits	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1033	Teacher's Retirement System Defined Contribution	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1034	Public Employee's Retirement System Defined Cont Heal	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1035	Public Employee's Retiremnt Sys Defined Cont Retiree M	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1036	Judicial Retirement System Defined Benefit	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1037	Public Employee's Retiremnt Sys Defined Benefit Unfrnd L	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1038	Teacher's Retirement System Defined Benefit Unfunded I	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1039	Unemployment Insurance	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1040	Group Health Insurance	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1041	Basic Life and Travel	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1042	Worker's Compensation Insurance	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1043	Northwest Marine Welfare Trust	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1044	Marine Engineer Boatman's Association Pension	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1045	Other Alaska Marine Highway System Benefits	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1046	Labor, Trades and Crafts Health Trust	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1047	Leave Cash In Employer Charge	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1048	Terminal Leave Employer Charge	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1049	Alaska Correctional Officer's Association Injury Leave Co	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1050	Cobra Subsidy - ARRA	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1051	Leave/Holiday Pool	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1052	Compensation Leave Pool	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1053	Medicare Tax	Yes	Yes	1009	1002	1000	1000	05/11/2019
2021	1054	Payroll Liability Wash	Yes	Yes	1010	1002	1000	1000	05/11/2019
2021	1055	Benefcry/Estate_Pay	Yes	Yes	1011	1003	1000	1000	05/11/2019
2021	1056	Retirement Benefits	Yes	Yes	1012	1004	1000	1000	05/11/2019
2021	1057	LTC Business Leave Bank Contributions	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1058	LTC Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1059	PSEA Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1060	CEA Business Leave Bank Contributions	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1061	CEA Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1062	GGU Business Leave Bank Contributions	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1063	GGU Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1064	CCSEA Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	1065	MMP Business Leave Bank Contributions	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1066	MEBA Business Leave Bank Contributions	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1067	IBU Business Leave Bank Contributions	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1068	AVTECTA Business Leave Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1069	SU Business Leave Bank Contributions	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1070	SU Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1071	MMP Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1072	MEBA Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1073	IBU Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1074	CO Business Leave Bank Contributions	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1075	CO Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1076	TEAME Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1077	ASEA Legal Trust	Yes	Yes	1014	1004	1000	1000	05/11/2019
2021	1078	CEA Legal Trust	Yes	Yes	1015	1004	1000	1000	05/11/2019
2021	1079	ASEA Injury Leave Usage	Yes	Yes	1016	1004	1000	1000	05/11/2019
2021	1080	SU Legal Trst	Yes	Yes	1017	1004	1000	1000	05/11/2019
2021	1081	Payroll Exceptions	Yes	Yes	1018	1004	1000	1000	05/11/2019
2021	1082	Personal Services Leave/Holiday Allocations	Yes	Yes	1019	1004	1000	1000	05/11/2019
2021	1083	Pension Expense	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1084	OPEB Expense	Yes	Yes	1008	1002	1000	1000	05/11/2019
2021	1085	PSEA-APF Business Leave Bank Usage	Yes	Yes	1013	1004	1000	1000	05/11/2019
2021	1970	Personal Services Transfer	Yes	Yes	1021	1004	1000	1000	05/11/2019
2021	1979	Personal Services Management Allocations	Yes	Yes	1020	1004	1000	1000	05/11/2019
2021	2000	In-State Employee Airfare	Yes	Yes	2000	2000	2000	2000	05/11/2019
2021	2001	In-State Employee Surface Transportation	Yes	Yes	2000	2000	2000	2000	05/11/2019
2021	2002	In-State Employee Lodging	Yes	Yes	2000	2000	2000	2000	05/11/2019
2021	2003	In-State Employee Meals and Incidentals	Yes	Yes	2000	2000	2000	2000	05/11/2019
2021	2004	In-State Employee Reimbursement / Mileage Payment	Yes	Yes	2000	2000	2000	2000	05/01/2020
2021	2005	In-State Non-Employee Airfare	Yes	Yes	2001	2000	2000	2000	05/11/2019
2021	2006	In-State Non-Employee Surface Transportation	Yes	Yes	2001	2000	2000	2000	05/11/2019
2021	2007	In-State Non-Employee Lodging	Yes	Yes	2001	2000	2000	2000	05/11/2019
2021	2008	In-State Non-Employee Meals and Incidentals	Yes	Yes	2001	2000	2000	2000	05/11/2019
2021	2009	In-State Non-Employee Taxable Per Diem	Yes	Yes	2001	2000	2000	2000	05/11/2019
2021	2010	In-State Non-Employee Non-Taxable Reimbursement	Yes	Yes	2001	2000	2000	2000	05/11/2019
2021	2011	In-State Non-Employee Juror Surface Transportation	Yes	Yes	2001	2000	2000	2000	05/11/2019
2021	2012	Out-State Employee Airfare	Yes	Yes	2002	2001	2000	2000	05/11/2019
2021	2013	Out-State Employee Surface Transportation	Yes	Yes	2002	2001	2000	2000	05/11/2019
2021	2014	Out-State Employee Lodging	Yes	Yes	2002	2001	2000	2000	05/11/2019
2021	2015	Out-State Employee Meals and Incidentals	Yes	Yes	2002	2001	2000	2000	05/11/2019
2021	2016	Out-State Employee Reimbursable Travel Costs	Yes	Yes	2002	2001	2000	2000	05/11/2019
2021	2017	Out-State Non-Employee Airfare	Yes	Yes	2003	2001	2000	2000	05/11/2019
2021	2018	Out-State Non-Employee Surface Transportation	Yes	Yes	2003	2001	2000	2000	05/11/2019
2021	2019	Out-State Non-Employee Lodging	Yes	Yes	2003	2001	2000	2000	05/11/2019
2021	2020	Out-State Non-Employee Meals and Incidentals	Yes	Yes	2003	2001	2000	2000	05/11/2019
2021	2021	Out-State Non-Employee Taxable Per Diem	Yes	Yes	2003	2001	2000	2000	05/11/2019
2021	2022	Out-State Non-Employee Non-Taxable Reimbursement	Yes	Yes	2003	2001	2000	2000	05/11/2019
2021	2023	Legislator Transportation	Yes	Yes	2004	2002	2000	2000	05/11/2019

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	2024	Legislator Session Per Diem	Yes	Yes	2004	2002	2000	2000	05/11/2019
2021	2025	Legislator Relocation	Yes	Yes	2004	2002	2000	2000	05/11/2019
2021	2026	Legislator Long Term Interim Per Diem	Yes	Yes	2004	2002	2000	2000	05/11/2019
2021	2027	Legislator Travel Per Diem	Yes	Yes	2004	2002	2000	2000	05/11/2019
2021	2028	Move Household Goods	Yes	Yes	2005	2003	2000	2000	05/11/2019
2021	2029	Move Travel/Lodging	Yes	Yes	2005	2003	2000	2000	05/11/2019
2021	2030	Move Meals	Yes	Yes	2005	2003	2000	2000	05/11/2019
2021	2031	Remove Travel	Yes	Yes	2005	2003	2000	2000	05/11/2019
2021	2032	Remove Meals	Yes	Yes	2005	2003	2000	2000	05/11/2019
2021	2033	Moving - Temporary Quarters Lodging	Yes	Yes	2005	2003	2000	2000	05/11/2019
2021	2034	Moving - Temporary Quarters Meals	Yes	Yes	2005	2003	2000	2000	05/11/2019
2021	2035	Moving - Other Moving Exps	Yes	Yes	2005	2003	2000	2000	05/11/2019
2021	2036	Cash Advance Fee	Yes	Yes	2006	2004	2000	2000	05/11/2019
2021	2037	AKPAY Travel Expense	Yes	Yes	2006	2004	2000	2000	05/11/2019
2021	2970	Travel Cost Transfer	Yes	Yes	2006	2004	2000	2000	05/11/2019
2021	2979	Travel Management Allocation	Yes	Yes	2006	2004	2000	2000	05/11/2019
2021	3000	Training/Conferences	Yes	Yes	3000	3000	3000	2000	05/11/2019
2021	3001	Test Monitor/Proctor	Yes	Yes	3000	3000	3000	2000	05/11/2019
2021	3002	Memberships	Yes	Yes	3000	3000	3000	2000	05/11/2019
2021	3003	Employee Tuition	Yes	Yes	3000	3000	3000	2000	05/11/2019
2021	3004	Accounting/Auditing	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3005	Management/Consulting	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3006	Grantee Monitoring	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3007	Loan Service Fees	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3008	Loan Forgiveness Exp	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3009	Bad Debt Expense	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3010	Insurance/Bonds	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3011	Insurance Claims	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3012	Securities Lending Expense	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3013	Penalties And Fines	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3014	Interest Expense	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3015	Redeemed Field Warrants Without Financial Coding	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3016	Claim/Judgement Non-Taxable	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3017	Claim/Judgement-Taxable	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3018	Judgement/Settlement Interest	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3019	Uncleared 1Card Transactions	Yes	Yes	3001	3000	3000	2000	05/11/2019
2021	3020	Custody Care	Yes	Yes	3002	3000	3000	2000	05/11/2019
2021	3021	Jury	Yes	Yes	3002	3000	3000	2000	05/11/2019
2021	3022	Attorney	Yes	Yes	3002	3000	3000	2000	05/11/2019
2021	3023	Expert Witness	Yes	Yes	3002	3000	3000	2000	05/11/2019
2021	3024	Non-Expert Witness	Yes	Yes	3002	3000	3000	2000	05/11/2019
2021	3025	Hearing/Mediation	Yes	Yes	3002	3000	3000	2000	05/11/2019
2021	3026	Transcription/Record	Yes	Yes	3002	3000	3000	2000	05/11/2019
2021	3027	Case Costs	Yes	Yes	3002	3000	3000	2000	05/11/2019
2021	3028	Settlement Legal Fees	Yes	Yes	3002	3000	3000	2000	05/11/2019
2021	3029	Information Technology Training	Yes	Yes	3003	3000	3000	2000	05/11/2019
2021	3030	Information Technology Consulting	Yes	Yes	3003	3000	3000	2000	05/11/2019

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	3031	Information Technology Equipment Leases	Yes	Yes	3003	3000	3000	2000	05/11/2019
2021	3032	Software Licensing	Yes	Yes	3003	3000	3000	2000	05/11/2019
2021	3033	Software Maintenance	Yes	Yes	3003	3000	3000	2000	05/11/2019
2021	3034	Television	Yes	Yes	3004	3000	3000	2000	05/11/2019
2021	3035	Long Distance	Yes	Yes	3004	3000	3000	2000	05/11/2019
2021	3036	Local/Equipment Charges	Yes	Yes	3004	3000	3000	2000	05/11/2019
2021	3037	Data/Network	Yes	Yes	3004	3000	3000	2000	05/11/2019
2021	3038	Cellular Phones	Yes	Yes	3004	3000	3000	2000	05/11/2019
2021	3039	Other Wireless Charges	Yes	Yes	3004	3000	3000	2000	05/11/2019
2021	3040	Psychiatric	Yes	Yes	3005	3000	3000	2000	05/11/2019
2021	3041	Medical	Yes	Yes	3005	3000	3000	2000	05/11/2019
2021	3042	Dental	Yes	Yes	3005	3000	3000	2000	05/11/2019
2021	3043	Freight	Yes	Yes	3006	3000	3000	2000	05/11/2019
2021	3044	Courier	Yes	Yes	3006	3000	3000	2000	05/11/2019
2021	3045	Postage	Yes	Yes	3006	3000	3000	2000	05/11/2019
2021	3046	Advertising	Yes	Yes	3007	3000	3000	2000	05/11/2019
2021	3047	Promotions	Yes	Yes	3007	3000	3000	2000	05/11/2019
2021	3048	Electricity	Yes	Yes	3008	3000	3000	2000	05/11/2019
2021	3049	Water and Sewage	Yes	Yes	3008	3000	3000	2000	05/11/2019
2021	3050	Disposal	Yes	Yes	3008	3000	3000	2000	05/11/2019
2021	3051	Natural Gas/Propane	Yes	Yes	3008	3000	3000	2000	05/11/2019
2021	3052	Heating Oil	Yes	Yes	3008	3000	3000	2000	05/11/2019
2021	3053	Architect/Engineer	Yes	Yes	3009	3000	3000	2000	05/11/2019
2021	3054	Surveys/Appraisals	Yes	Yes	3009	3000	3000	2000	05/11/2019
2021	3055	Inspections/Testing	Yes	Yes	3009	3000	3000	2000	05/11/2019
2021	3056	Structure, Infrastructure and Land - Repairs/Maintenance	Yes	Yes	3009	3000	3000	2000	05/11/2019
2021	3057	Structure, Infrastructure and Land - Rentals/Leases	Yes	Yes	3009	3000	3000	2000	05/11/2019
2021	3058	Equipment and Machinery - Repairs/Maintenance	Yes	Yes	3010	3000	3000	2000	05/11/2019
2021	3059	Equipment and Machinery - Rentals/Leases	Yes	Yes	3010	3000	3000	2000	05/11/2019
2021	3060	Equipment Operator Charges	Yes	Yes	3010	3000	3000	2000	05/11/2019
2021	3061	Conservation/Environmental	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3062	Economic/Development	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3063	Program Management/Consulting	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3064	Interpreter	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3065	Safety Services	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3066	Print/Copy/Graphics	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3067	Honorariums/Stipend	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3068	Laundry	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3069	Commission Sales	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3070	Commission Retainage	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3071	Elections	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3072	Longshoring/Stevedor	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3073	Transport Services	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3074	K-9 Unit	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3075	Legislative Allowances	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3076	Inter-Agency Federal Indirect Rate Allocation	Yes	Yes	3012	3001	3000	2000	05/11/2019
2021	3077	Inter-Agency Data Processing Operations Allocation	Yes	Yes	3013	3001	3000	2000	05/11/2019

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	3078	Inter-Agency Disaster Relief	Yes	Yes	3014	3001	3000	2000	05/11/2019
2021	3079	Inter-Agency Conservation/Environmental	Yes	Yes	3015	3001	3000	2000	05/11/2019
2021	3080	Inter-Agency Economic Development	Yes	Yes	3016	3001	3000	2000	05/11/2019
2021	3081	Inter-Agency OIT Core Services	Yes	Yes	3017	3001	3000	2000	05/11/2019
2021	3082	Inter-Agency OIT Telephone	Yes	Yes	3018	3001	3000	2000	05/11/2019
2021	3083	Inter-Agency Storage	Yes	Yes	3019	3001	3000	2000	05/11/2019
2021	3084	Inter-Agency Building Maintenance	Yes	Yes	3020	3001	3000	2000	05/11/2019
2021	3085	Inter-Agency Mail	Yes	Yes	3021	3001	3000	2000	05/11/2019
2021	3086	Inter-Agency Human Resources	Yes	Yes	3022	3001	3000	2000	05/11/2019
2021	3087	Inter-Agency Building Leases	Yes	Yes	3023	3001	3000	2000	05/11/2019
2021	3088	Inter-Agency Legal	Yes	Yes	3024	3001	3000	2000	05/11/2019
2021	3089	Inter-Agency Auditing	Yes	Yes	3025	3001	3000	2000	05/11/2019
2021	3090	Inter-Agency Insurance	Yes	Yes	3026	3001	3000	2000	05/11/2019
2021	3091	Inter-Agency Financial	Yes	Yes	3027	3001	3000	2000	05/11/2019
2021	3092	Inter-Agency Americans with Disabilities Act Compliance	Yes	Yes	3028	3001	3000	2000	05/11/2019
2021	3093	Inter-Agency Education/Training	Yes	Yes	3029	3001	3000	2000	05/11/2019
2021	3094	Inter-Agency Hearing/Mediation	Yes	Yes	3030	3001	3000	2000	05/11/2019
2021	3095	Inter-Agency Construction	Yes	Yes	3031	3001	3000	2000	05/11/2019
2021	3096	Inter-Agency Health	Yes	Yes	3032	3001	3000	2000	05/11/2019
2021	3097	Inter-Agency Aircraft	Yes	Yes	3033	3001	3000	2000	05/11/2019
2021	3098	Inter-Agency Marine	Yes	Yes	3034	3001	3000	2000	05/11/2019
2021	3099	Inter-Agency Other Equipment/Machinery	Yes	Yes	3035	3001	3000	2000	05/11/2019
2021	3100	Inter-Agency Safety	Yes	Yes	3036	3001	3000	2000	05/11/2019
2021	3101	State Equipment Fleet Fixed Costs A87 Unallowed	Yes	Yes	3037	3001	3000	2000	05/11/2019
2021	3102	State Equipment Fleet Accident/Damage	Yes	Yes	3037	3001	3000	2000	05/11/2019
2021	3103	State Equipment Fleet Summary A87 Allowed	Yes	Yes	3037	3001	3000	2000	05/11/2019
2021	3104	Information Technology Equip Repair/Maint	Yes	Yes	3003	3000	3000	2000	05/11/2019
2021	3105	Inter-Agency SSoA Accts Pay/Travel	Yes	Yes	3027	3001	3000	2000	05/11/2019
2021	3106	Inter-Agency OIT Server Hosting & Storage	Yes	Yes	3017	3001	3000	2000	05/11/2019
2021	3107	Inter-Agency OIT MICS	Yes	Yes	3017	3001	3000	2000	05/11/2019
2021	3108	Inter-Agency OIT Licenses	Yes	Yes	3017	3001	3000	2000	05/11/2019
2021	3109	Inter-Agency OIT Line of Business	Yes	Yes	3017	3001	3000	2000	05/11/2019
2021	3110	Trust Disbursements	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3111	Outgoing Grants (Taxable)	Yes	Yes	7001	3000	3000	2000	05/11/2019
2021	3112	Sub-Recipient Pass-Through Grants (Non-Taxable)	Yes	Yes	7003	3000	3000	2000	05/11/2019
2021	3113	Inter-Agency Sub-Recipient Pass-Through Grants	Yes	Yes	7003	3001	3000	2000	05/11/2019
2021	3114	DOT/PF Time & Equipment System	Yes	Yes	3039	3002	3000	2000	05/11/2019
2021	3115	Equipment and Machinery - Repairs/Maintenance Overh	Yes	Yes	3010	3000	3000	2000	05/11/2019
2021	3970	Contractual Transfer	Yes	Yes	3011	3000	3000	2000	05/11/2019
2021	3979	Inter-Agency Management/Consulting	Yes	Yes	3038	3001	3000	2000	05/11/2019
2021	4000	Books and Educational Supplies	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4001	Equipment/Furniture/Tools/Vehicles	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4002	Business Supplies	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4003	Information Technology Equipment	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4004	Items For Resale	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4005	Subscriptions	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4006	I/A Commodity Purchases	Yes	Yes	4000	4000	4000	2000	05/11/2019

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	4007	Growth Control	Yes	Yes	4001	4001	4000	2000	05/11/2019
2021	4008	Growth Promotion	Yes	Yes	4001	4001	4000	2000	05/11/2019
2021	4009	Food Supplies	Yes	Yes	4002	4002	4000	2000	05/11/2019
2021	4010	Clothing & Uniforms	Yes	Yes	4002	4002	4000	2000	05/11/2019
2021	4011	Cleaning	Yes	Yes	4002	4002	4000	2000	05/11/2019
2021	4012	Non-Food Supplies	Yes	Yes	4002	4002	4000	2000	05/11/2019
2021	4013	Liquor	Yes	Yes	4002	4002	4000	2000	05/11/2019
2021	4014	Drugs	Yes	Yes	4003	4003	4000	2000	05/11/2019
2021	4015	Instruments and Applications	Yes	Yes	4003	4003	4000	2000	05/11/2019
2021	4016	Laboratory Supplies	Yes	Yes	4003	4003	4000	2000	05/11/2019
2021	4017	Non-Laboratory Supplies	Yes	Yes	4003	4003	4000	2000	05/11/2019
2021	4018	Animal Food	Yes	Yes	4003	4003	4000	2000	05/11/2019
2021	4019	K-9 Unit	Yes	Yes	4003	4003	4000	2000	05/11/2019
2021	4020	Firearms & Ammunition	Yes	Yes	4004	4004	4000	2000	05/11/2019
2021	4021	Fire Suppression	Yes	Yes	4004	4004	4000	2000	05/11/2019
2021	4022	Other Safety	Yes	Yes	4004	4004	4000	2000	05/11/2019
2021	4023	Law Enforcement	Yes	Yes	4004	4004	4000	2000	05/11/2019
2021	4024	Building Materials	Yes	Yes	4005	4005	4000	2000	05/11/2019
2021	4025	Signs and Markers	Yes	Yes	4006	4005	4000	2000	05/11/2019
2021	4026	Asphalt	Yes	Yes	4007	4005	4000	2000	05/11/2019
2021	4027	Aggregate	Yes	Yes	4008	4005	4000	2000	05/11/2019
2021	4028	Guardrails	Yes	Yes	4009	4005	4000	2000	05/11/2019
2021	4029	Culverts	Yes	Yes	4010	4005	4000	2000	05/11/2019
2021	4030	Electrical	Yes	Yes	4011	4005	4000	2000	05/11/2019
2021	4031	Plumbing	Yes	Yes	4012	4005	4000	2000	05/11/2019
2021	4032	Lube Oils/Grease/Solvents	Yes	Yes	4013	4005	4000	2000	05/11/2019
2021	4033	Bottled Gas	Yes	Yes	4014	4005	4000	2000	05/11/2019
2021	4034	Parts and Supplies	Yes	Yes	4015	4005	4000	2000	05/11/2019
2021	4035	Paint and Preservative	Yes	Yes	4016	4005	4000	2000	05/11/2019
2021	4036	Sand	Yes	Yes	4017	4005	4000	2000	05/11/2019
2021	4037	Surface Chemicals	Yes	Yes	4018	4005	4000	2000	05/11/2019
2021	4038	Small Tools/Minor Equipment	Yes	Yes	4019	4005	4000	2000	05/11/2019
2021	4039	Aviation	Yes	Yes	4020	4005	4000	2000	05/11/2019
2021	4040	Marine	Yes	Yes	4020	4005	4000	2000	05/11/2019
2021	4041	Vehicle	Yes	Yes	4020	4005	4000	2000	05/11/2019
2021	4042	Other Equipment Fuel	Yes	Yes	4020	4005	4000	2000	05/11/2019
2021	4045	Inventory Adjustment	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4046	Damaged Inventory Adjustment	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4047	Stale Inventory Adjustment	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4049	Cost of Goods Sold	Yes	Yes	4000	4000	4000	2000	05/11/2019
2021	4970	Commodity Transfer	Yes	Yes	4022	4007	4000	2000	05/11/2019
2021	4979	Commodity Management Allocation	Yes	Yes	4021	4006	4000	2000	05/11/2019
2021	5000	University of Alaska CIP Exp Reported	Yes	Yes	5000	5000	5000	2000	05/11/2019
2021	5001	Land Purchases	Yes	Yes	5001	5001	5000	2000	05/11/2019
2021	5002	Easements	Yes	Yes	5001	5001	5000	2000	05/11/2019
2021	5003	Land Acquisition Costs	Yes	Yes	5001	5001	5000	2000	05/11/2019
2021	5004	Royalty Payments	Yes	Yes	5002	5002	5000	2000	05/11/2019

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	5005	Structure Purchases	Yes	Yes	5002	5002	5000	2000	05/11/2019
2021	5006	Materials and Supplies	Yes	Yes	5002	5002	5000	2000	05/11/2019
2021	5007	Architect/Engineer	Yes	Yes	5002	5002	5000	2000	05/11/2019
2021	5008	Structures and Infrastructure Acquisition Costs	Yes	Yes	5002	5002	5000	2000	05/11/2019
2021	5009	Works of Art	Yes	Yes	5002	5002	5000	2000	05/11/2019
2021	5010	Inspection Testing	Yes	Yes	5002	5002	5000	2000	05/11/2019
2021	5011	Utility Relocation	Yes	Yes	5002	5002	5000	2000	05/11/2019
2021	5012	Construction	Yes	Yes	5002	5002	5000	2000	05/11/2019
2021	5013	Right of Way Condemnation Relocation Costs	Yes	Yes	5002	5002	5000	2000	05/11/2019
2021	5014	Capital Lease Princ	Yes	Yes	5003	5003	5000	2000	05/11/2019
2021	5015	Capital Lease Intrst	Yes	Yes	5003	5003	5000	2000	05/11/2019
2021	5016	Capital Lease Fees	Yes	Yes	5003	5003	5000	2000	05/11/2019
2021	5017	Aircraft	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5018	Ambulance/Fire/Buses	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5019	Automobiles/Trucks	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5020	Boats And Marine	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5021	Off Highway Vehicles	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5022	I/A Capital Outlay Purchases	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5023	Communications	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5024	Electronic	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5025	Information Technology	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5026	Medical and Scientific	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5027	Shop/Plant/Industrial	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5028	Safety	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5029	Household and Institutional	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5030	Other Equipment	Yes	Yes	5004	5004	5000	2000	05/11/2019
2021	5032	Oil/Gas Production Tax Credit Certificates	Yes	Yes	5006	5006	5000	2000	05/11/2019
2021	5033	Depreciation Expense	Yes	Yes	5007	5007	5000	2000	05/11/2019
2021	5034	Loss/Sale Fixed Assets	Yes	Yes	5008	5008	5000	2000	05/11/2019
2021	5970	Capital Outlay Transfer	Yes	Yes	5009	5009	5000	2000	05/11/2019
2021	5979	Equipment Management Allocation	Yes	Yes	5005	5005	5000	2000	05/11/2019
2021	5999	DOT/PF Personal Services	Yes	Yes	5999	5999	5000	2000	05/11/2019
2021	7000	GF-University of Alaska Advance Clearing	Yes	Yes	7000	7000	7000	7000	05/11/2019
2021	7001	State and Federal Sub-Recipient Pass-Thru Grants	Yes	Yes	7003	7001	7000	7000	05/11/2019
2021	7002	Non-Employee Compensation Grants (Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7003	Non-Employee Compensation Grants (Non-Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7004	Rent Grants (Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7005	Rent Grants (Non-Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7006	Other Income Grants (Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7007	Other Income Grants (Non-Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7008	Medical and Health Care Payment Grants (Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7009	Medical and Health Care Payment Grants (Non-Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7010	Miscellaneous Grants (Non-Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7011	Shared Taxes (Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7012	Shared Taxes (Non-Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7013	Local Government Share of Electrical/Telephone Cooprtv	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7014	Local Government Share of Fisheries Landing Tax	Yes	Yes	7001	7001	7000	7000	05/11/2019

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	7015	Promotion/Outreach/Intervention Infrastructure Grants	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7016	Hospitals/Clinics and Medical Services Infrastructure Gra	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7017	Social Assistance Grants	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7018	Residential Care Grants	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7019	Non-Residential Treatment Grants	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7020	Client Services Grants	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7021	Materials and Supplies Grants	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7022	Miscellaneous Contracts and Sub-Contracts Grants	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7023	Core Construction Crew Services Grants	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7024	Cost Recovery Fisheries Tax AS 16.10.455 (e)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7025	EHR Incentive Program Payments	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7200	Miscellaneous Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7201	State and Federal Sub-Recipient Pass-Thru Benefits	Yes	Yes	7003	7002	7000	7000	05/11/2019
2021	7202	Non-Employee Compensation Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7203	Rent Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7204	Rent Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7205	Other Income Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7206	Other Income Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7207	Medical and Health Care Payment Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7208	Medical and Health Care Payment Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7209	Social Assistance Benefits	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7210	Client Travel Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7211	Client Travel Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7212	Non-Residential Treatment Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7213	Non-Residential Treatment Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7214	Day Care Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7215	Day Care Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7216	Miscellaneous Client Services Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7217	Miscellaneous Client Services Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7218	Client Services Diagnostic/Treatment Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7219	Client Services Diagnostic/Treatment Benefits (Non-Taxa	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7220	Client Services Assessment Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7221	Client Services Assessment Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7222	Lodging/Meals Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7223	Lodging/Meals Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7224	Relocation Assistance Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7225	Relocation Assistance Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7226	Tools/Supplies/Equipment Benefits	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7227	College Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7228	College Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7229	Technical Training Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7230	Technical Training Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7231	Miscellaneous Training Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7232	Miscellaneous Training Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7233	Personal Adjustments Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7234	Personal Adjustments Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7235	Transportation Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019

Object Fiscal Year	Object Code	Object Name	Active Flag	Budget Flag	Object Class Code	Object Category Code	Object Type Code	Object Group Code	Last Update
2021	7236	Transportation Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7237	Work Incentive Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7238	Work Incentive Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7239	Other Services Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7240	Other Services Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7241	Personal Assistance Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7242	Personal Assistance Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7243	Individual Living Skills Benefits	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7244	Educational Benefits	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7245	Individual Assistance Benefits	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7246	Applicant Payment Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7247	Applicant Payment Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7248	Administrative Allowance Benefits	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7249	Maintenance Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7250	Maintenance Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7251	Retirement Benefits	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7252	Small Business Enterprise Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7253	Small Business Enterprise Benefits (Non-Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7254	Disability Determination Medical/Healthcare Bnfts (Taxab	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7255	Disability Determination Rent Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7256	Unemployment Benefits	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7257	Non-Employee Compensation Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7258	Job Placement Benefits (Taxable)	Yes	Yes	7002	7002	7000	7000	05/11/2019
2021	7970	Grants/Benefits Transfer (Non-Taxable)	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	7979	Grants Management Allocation	Yes	Yes	7001	7001	7000	7000	05/11/2019
2021	8000	Debt Service Suspense	Yes	Yes	8000	8000	8000	8000	05/11/2019
2021	8001	Bond Principal	Yes	Yes	8000	8000	8000	8000	05/11/2019
2021	8002	Interest-Bonds	Yes	Yes	8000	8000	8000	8000	05/11/2019
2021	8003	Amortization Bond Issuance Cost	Yes	Yes	8000	8000	8000	8000	05/11/2019
2021	8004	Amortization Bond Discount	Yes	Yes	8000	8000	8000	8000	05/11/2019
2021	8005	Trustee and Agent Fees	Yes	Yes	8000	8000	8000	8000	05/11/2019
2021	8006	Arbitrage Rebate	Yes	Yes	8000	8000	8000	8000	05/11/2019
2021	9000	In-Kind Match	Yes	No	0013	0013	0013	0013	05/11/2019
2021	9001	Budgeted Statistics	Yes	No	0013	0013	0013	0013	05/11/2019
2021	9002	Actual Statistics	Yes	No	0013	0013	0013	0013	05/11/2019
2021	9003	Indirect Rate Overhead	Yes	No	0013	0013	0013	0013	05/11/2019
2021	EQU	75000 - Capital Outlay Converted Capital Expenditures	Yes	Yes	CCEX	CCEX	5000	2000	05/11/2019
2021	TRVL	72000 - Travel Converted Capital Expenditures	Yes	Yes	CCEX	CCEX	2000	2000	05/11/2019

APPENDIX B2
FINANCIAL REPORTS

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APPENDIX B2 - INDEX

FINANCIAL REPORTING

FY2019 Operating & Capital Appropriation Expenditure Report	- Appendix B2 – 1
Unbilled Indirect Costs from Prior Years	- Appendix B2 – 2
FY2019 Comprehensive Annual Financial Report Website: http://doa.alaska.gov/dof/reports/resource/2019cafr.pdf Cover and Letter of Transmittal – Pages i and ii only	- Appendix B2 – 3
FY2019 Single Audit State of Alaska Report Website: http://legaudit.akleg.gov/docs/audits/single/statewide/SWSA-19-Final-WEB.pdf Letter of Transmittal and Table of Contents –Page iii only Section V - Appendices State of Alaska, Schedule of Expenditures of Federal Awards For the Fiscal Year Ended, June 30, 2019 By State Agency	- Appendix B2 - 4
State of Alaska, Schedule of Expenditures of Federal Awards For the Fiscal Year Ended, June 30, 2019 By Federal Agency	- Appendix B2 - 5
FY2019 Employee Timesheet for Indirect and Direct Charges	- Appendix B2 - 6

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Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019
Report User	216490
Report Date	4/10/2020
Selected Appropriation Group C	All
Selected Appropriation Type Co	All
Selected Appropriation Codes	All

			Total Capital Appropriations	\$ 120,006.94
			Total Unbudgeted Capital RSAs	\$ 312,405.43
			Total Operating Appropriations	\$ 125,054,820.39
Total FY2019 Expenditures for Operating Capital Appropriatons			\$ 125,487,232.76	

B15A - AV Def Main

				4000 - Commodities			Total
B15A - AV Def Main				1,330.37			\$ 1,330.37
Sum:				1,330.37			\$ 1,330.37

B15B - AV Shop Rel 2

			3000 - Services	4000 - Commodities			Total
B15B - AV Shop Rel 2			13,079.30	21,116.04			\$ 34,195.34
Sum:			13,079.30	21,116.04			\$ 34,195.34

B17E - AVT SUP17 Sec5

			3000 - Services				Total
B17E - AVT SUP17 Sec5			131,096.01				\$ 131,096.01
Sum:			131,096.01				\$ 131,096.01

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019
Report User	216490
Report Date	4/10/2020
Selected Appropriation Group Code	All
Selected Appropriation Type Code	All
Selected Appropriation Codes	All

			Total Capital Appropriations	\$ 120,006.94
			Total Unbudgeted Capital RSAs	\$ 312,405.43
			Total Operating Appropriations	\$ 125,054,820.39
			Total FY2019 Expenditures for Operating Capital Appropriations	\$ 125,487,232.76

B17F - AVT SUP17 Sec17

			3000 - Services				Total
B17F - AVT SUP17 Sec17			(46,614.78)				\$ (46,614.78)
Sum:			(46,614.78)				\$ (46,614.78)

Total Capital Appropriations	\$ 120,006.94
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BUBC - DOLWD Unbud RSA

			3000 - Services	4000 - Commodities			Total
B18A - AVT STW DM CIP			305,343.72	-		-	\$ 305,343.72
B19A - AVT STW DM CIP			6,861.74	199.97		-	\$ 7,061.71
Sum:			312,205.46	199.97		-	312,405.43

Total Unbudgeted Capital RSAs	312,405.43
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B7CA - CO&ASD

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities			Total
B7CO - CO	759,895.65	97,101.84	106,717.30	17,286.23	-	-	\$ 981,001.02
B7W2 - WIB2	313,252.71	21,189.28	57,113.28	6,602.12	-	-	\$ 398,157.39

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019
Report User	216490
Report Date	4/10/2020
Selected Appropriation Group Code	All
Selected Appropriation Type Code	All
Selected Appropriation Codes	All

			Total Capital Appropriations	\$ 120,006.94
			Total Unbudgeted Capital RSAs	\$ 312,405.43
			Total Operating Appropriations	\$ 125,054,820.39
Total FY2019 Expenditures for Operating Capital Appropriations				<u>\$ 125,487,232.76</u>

B7AL - ALRA	401,269.16	6,367.18	115,078.22	14,894.14			\$ 537,608.70
B7MS - MS	2,782,946.64	8,433.87	612,458.41	25,381.66	-	-	\$ 3,429,220.58
B7LE - LEASING			2,407,656.04	-			\$ 2,407,656.04
B7DP - DP	1,965,561.78	1,863.20	1,737,921.25	293,469.80	-	-	\$ 3,998,816.03
B7LM - LMI	2,773,475.68	30,333.51	529,254.62	16,394.23	-	-	\$ 3,349,458.04
Sum:	8,996,401.62	165,288.88	5,566,199.12	374,028.18	-	-	15,101,917.80

B7WC - WCD

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities		7000 - Grants and Benefits	Total
B7WC - WC	4,223,011.99	29,965.67	1,011,186.25	83,752.74		20,671.40	\$ 5,368,588.05
B7WA - WC Appeals	271,584.87		46,848.34	4,458.05			\$ 322,891.26
B7WB - WC BGF	82,909.79		107,233.11	154.85		366,683.82	\$ 556,981.57
B7FF - FF	238,516.42	8,144.24	58,584.58	3,997.73		695,083.63	\$ 1,004,326.60
B7SF - SIF	191,083.69		32,237.03	606.60		2,256,245.01	\$ 2,480,172.33
Sum:	5,007,106.76	38,109.91	1,256,089.31	92,969.97		3,338,683.86	9,732,959.81

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019
Report User	216490
Report Date	4/10/2020
Selected Appropriation Group Code	All
Selected Appropriation Type Code	All
Selected Appropriation Codes	All

			Total Capital Appropriations	\$ 120,006.94
			Total Unbudgeted Capital RSAs	\$ 312,405.43
			Total Operating Appropriations	\$ 125,054,820.39
Total FY2019 Expenditures for Operating Capital Appropriations				<u>\$ 125,487,232.76</u>

B7LS - LS&S

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities			Total
B7WH - W&H	1,446,145.13	9,103.79	327,391.72	39,316.33	-	-	\$ 1,821,956.97
B7MI - MI	2,118,655.02	110,625.95	349,509.11	31,238.47	-	-	\$ 2,610,028.55
B7OS - OSH	3,168,441.42	117,071.47	931,846.31	54,401.26	-	-	\$ 4,271,760.46
B7AS - ASAC		750.44	78,956.88	45,254.64	-	-	\$ 124,961.96
Sum:	6,733,241.57	237,551.65	1,687,704.02	170,210.70	-	-	8,828,707.94

B7ET - DETS

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities		7000 - Grants and Benefits	Total
B7EA - ETS Admin	1,000,511.74	9,476.45	92,007.14	9,012.78			\$ 1,111,008.11
B7WS - Wrkfrc Svcs	7,409,460.63	54,916.16	2,461,758.15	236,331.59		2,283,720.25	\$ 12,446,186.78
B7WD - Wrkfrc Dev	2,859,246.47	41,973.81	1,817,720.78	39,062.35		18,877,440.21	\$ 23,635,443.62
B7U2 - UI2	14,495,223.41	56,382.18	3,957,871.59	165,951.71		2,320.00	\$ 18,677,748.89
Sum:	25,764,442.25	162,748.60	8,329,357.66	450,358.43		21,163,480.46	55,870,387.40

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019
Report User	216490
Report Date	4/10/2020
Selected Appropriation Group Code	All
Selected Appropriation Type Code	All
Selected Appropriation Codes	All

			Total Capital Appropriations	\$ 120,006.94
			Total Unbudgeted Capital RSAs	\$ 312,405.43
			Total Operating Appropriations	\$ 125,054,820.39
Total FY2019 Expenditures for Operating Capital Appropriations				<u>\$ 125,487,232.76</u>

B7VR - DVR

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total
B7VR - VRA	821,403.78	14,476.25	87,862.60	20,082.31	-		\$ 943,824.94
B7CS - CS	8,140,949.75	66,845.94	1,872,416.75	168,130.36		4,021,131.63	\$ 14,269,474.43
B7DD - DD	2,457,819.49	13,167.88	785,023.15	75,842.63		1,308,134.34	\$ 4,639,987.49
B7SP - SP	5,007.01		118.81			859,143.74	\$ 864,269.56
Sum:	11,425,180.03	94,490.07	2,745,421.31	264,055.30	-	6,188,409.71	\$ 20,717,556.42

B7AV - AVTEC

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total
B7AF - AVTEC FM	1,016,098.44		1,137,242.88	146,180.28	5,427.00		\$ 2,304,948.60
B7AV - AVTEC	6,940,470.01	54,041.54	3,274,073.75	1,258,802.88	66,166.57	904,787.67	\$ 12,498,342.42
Sum:	7,956,568.45	54,041.54	4,411,316.63	1,404,983.16	71,593.57	904,787.67	\$ 14,803,291.02

Total Operating Appropriations	\$ 125,054,820.39
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**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2021 INDIRECT COST RATE PROPOSAL**

**APPENDIX B2-2
FY2013, FY2015, FY2017, & FY2019 UNRECOVERED INDIRECT COSTS**

DESCRIPTION	DEPARTMENT	STATEWIDE	VR Division	ETS Division
Unrecovered indirect costs				
FY2019				
FY2019 Direct Personal Services	62,539,547	62,539,547		
Indirect Cost Rate - Approved Rate	6.33% a	1.03% a		
Projected Recoveries	(3,958,753)	(644,157)		
FY2019 Direct Personal Services	62,539,547			
Billed Indirect Cost Rate at a Lower Rate	5.93%			
FY2019 DDS Personal Services		2,547,819		
Billed Indirect Cost Rate - Statewide		1.03% a		
Actual Recoveries	(3,708,595)	(26,243)		
Under Recoveries for FY2019	250,158	617,914	no adjustment	no adjustment
FY2017				
FY2017 Direct Personal Services				
Indirect Cost Rate - Approved Rate				
Projected Recoveries				
FY2017 Direct Personal Services				
Billed Indirect Cost Rate at a Lower Rate				
Actual Recoveries				
Under Recoveries for FY2017	no adjustment	no adjustment	no adjustment	no adjustment
FY2015				
FY 2015 Direct Personal Services	71,766,993			
Indirect Cost Rate - Approved Rate	5.36% a			
Projected Recoveries	(3,846,711)			
FY 2015 Direct Personal Services	71,766,993			
Billed Indirect Cost Rate at a Lower Rate	5.00%			
Actual Recoveries	(3,588,350)			
Under Recoveries for FY2015	258,361	no adjustment	no adjustment	no adjustment
FY2013				
FY2013 Direct Personal Services	80,019,692			
Indirect Cost Rate - Approved Rate	5.94% a			
Projected Recoveries	(4,753,170)			
FY2013 Direct Personal Services	80,019,692			
Billed Indirect Cost Rate at a Lower Rate	5.00%			
Actual Recoveries	(4,000,985)			
Under Recoveries for FY2013	752,185	no adjustment	no adjustment	no adjustment
Total Carryforward Adjustment from Prior Years				
Under Recoveries due to Lower Billed Indirect Cost Rate	\$ 1,260,704	\$ 617,914	no adjustment	no adjustment

a - Data from Schedule VII B of FY2021, FY2019, FY2015, and FY2013 Indirect Cost Rate Plans

b - Data for VRD only from Schedule V-A Disability Determination Component only of FY2021 Indirect Cost Plan

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State of Alaska

Comprehensive Annual Financial Report

For the Fiscal Year
July 1, 2018 - June 30, 2019



Prepared by:
Department of Administration
Division of Finance

The FY 19 CAFR is expected to be available on or after February 26, 2020 on our
Internet web site at <http://doa.alaska.gov/dof/reports/cafr.html>.

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



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Administration

KELLY TSHIBAKA, COMMISSIONER

10th Fl. State Office Building
P.O. Box 110200
Juneau, Alaska 99811-0200
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February 26, 2020

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

In accordance with Alaska Statute (AS) 37.05.210, it is our pleasure to present the Comprehensive Annual Financial Report (CAFR) of the State of Alaska for the fiscal year ending June 30, 2019. This report has been prepared by the Department of Administration, Division of Finance. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the State. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the State. Statistical and demographic information are included to enable the reader to gain an understanding of the State's financial activities.

INTRODUCTION

Internal Controls

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

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

Audits

The Division of Legislative Audit is the principal auditor of the State's reporting entity. The audit of the CAFR was conducted in accordance with generally accepted auditing standards (GAAS). The independent auditor's report is the first item in the financial section of the CAFR and precedes the Management Discussion and Analysis (MD&A) and basic financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the State for the fiscal year ended

June 30, 2019, are free of material misstatement. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the CAFR, assessing the accounting principles used, and evaluating the overall financial statement presentation.

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

Management's Discussion and Analysis

Governmental Accounting Standards Board Statement No. 34 requires that management provide a narrative introduction, overview, and analysis of the State's financial activities. This transmittal letter is intended to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditor's report.

PROFILE OF THE STATE OF ALASKA

The State of Alaska was the 49th state admitted into the Union in 1959. The Alaska Constitution was adopted by the Constitutional Convention February 5, 1956, ratified by the people of Alaska April 24, 1956, and became operative with the formal proclamation of statehood January 3, 1959.

There are three branches of government: legislative, executive, and judicial. The legislative power of the State is vested in a legislature consisting of a Senate with a membership of 20 and a House of Representatives with a membership of 40. The executive power of the State is vested in the governor. The judicial power of the State is vested in a supreme court, a superior court, and the courts established by the legislature. The jurisdiction of courts and judicial districts are prescribed by law. The courts constitute a unified judicial system for operation and administration.

The State of Alaska reporting entity reflected in this CAFR, which is described more fully in Note 1 to the basic financial statements, conforms with the requirements of Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*. These criteria include financial accountability, fiscal dependency, and legal standing. The concept underlying the definition of the financial reporting entity is that elected officials are accountable to their constituents. The financial statements should allow users to distinguish between the primary government (the State) and its component units, with the emphasis being on the primary government. Consequently, this transmittal letter, the MD&A, and the financial statements focus on the State and its activities. Although information pertaining to the discretely presented component units is provided, their separately issued financial statements should be read to obtain a complete overview of their financial position.

The State provides a range of services including education, health and human services, transportation, law enforcement, judicial, public safety, community and economic development, public improvements, and general administrative services.

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ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



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

February 26, 2020

Honorable Members of the
 Alaska State Legislature

The Honorable Michael J. Dunleavy
 Governor
 State of Alaska

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

We are pleased to transmit the Single Audit of the State of Alaska for the Fiscal Year Ended June 30, 2019. The audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and complies with the United States Office of Management and Budget's Uniform Guidance.

The report includes an opinion on the basic financial statements of the State of Alaska for FY 19, findings and recommendations on financial and compliance matters, required auditor's reports on internal controls and compliance, and the Schedule of Expenditures of Federal Awards.

The findings and recommendations included in this report are organized by department and include prior financial and compliance findings not fully corrected by the departments. Our FY 18 single audit contained 74 findings; this report presents a total of 89 findings, 35 of which were presented, at least in part, last year. With your active support and encouragement, we hope to see improvement in the implementation of corrective action for these findings by the State agencies.

Members of the Legislature
Governor Dunleavy
Deputy Inspector General Grimm

- 2 -

The dedicated staff of the Division of Legislative Audit remains committed to improving the financial accountability of the State of Alaska. Your active involvement is critical to improving that accountability. We are available to assist you in that effort.



Kris Curtis, CPA, CISA
Legislative Audit

TABLE OF CONTENTS

(continued)

Page

SECTION III – INTERNAL CONTROL AND COMPLIANCE REPORTS AND OTHER INFORMATION

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	III – 1
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the <i>Uniform Guidance</i>	III – 5
Schedule of Expenditures of Federal Awards by Federal Agency	III – 11
Notes to the Schedule of Expenditures of Federal Awards	III – 37
Summary Schedule of Prior Audit Findings.....	III – 41

SECTION IV - CORRECTIVE ACTION PLAN

Agency Responses.....	IV – 1
Legislative Auditor’s Additional Comments.....	IV–103

SECTION V - APPENDICES

Schedule of Expenditures of Federal Awards by State Agency	V – 1
Abbreviations.....	V – 41

STATE OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2019
By State Agency

Federal Program Title	Federal Agency	CFDA Number	Grant or Other Identifying Number	Cluster	Federal Expenditures	Passed Through to Subrecipients
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	USDHHS	93.758			525,823	
Children's Health Insurance Program	USDHHS	93.767			30,552,804	
Medicare Hospital Insurance	USDHHS	93.773			919,970	
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare Medical Assistance Program	USDHHS	93.777		MC	564,630	
Opioid STR	USDHHS	93.778		MC	1,608,733,926	701,836
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	USDHHS	93.788			2,868,614	2,621,616
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	USDHHS	93.815			175,266	
Hospital Preparedness Program (HPP) and Ebola Preparedness and Response Activities	USDHHS	93.817			64,708	
Maternal, Infant and Early Childhood Home Visiting Grant	USDHHS	93.870			1,751,452	
Assistance for Oral Disease Prevention and Control	USDHHS	93.875			107,090	
National Bioterrorism Hospital Preparedness Program	USDHHS	93.889			26,928	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	USDHHS	93.898			3,201,086	
Grants to States for Operation of Offices of Rural Health	USDHHS	93.913			204,503	
HIV Care Formula Grants	USDHHS	93.917			1,105,076	625,392
HIV Prevention Activities Health Department Based	USDHHS	93.940			1,095,696	371,667
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	USDHHS	93.944			2,494	
Assistance Programs for Chronic Disease Prevention and Control	USDHHS	93.945			76,546	
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	USDHHS	93.946			178,749	
Block Grants for Community Mental Health Services	USDHHS	93.958			1,812,585	1,520,070
Block Grants for Prevention and Treatment of Substance Abuse	USDHHS	93.959			8,253,506	5,382,000
Sexually Transmitted Diseases (STD) Prevention and Control Grants	USDHHS	93.977			455,271	
Maternal and Child Health Services Block Grant to the States	USDHHS	93.994			762,354	21,000
Total for Department of Health and Social Services					2,058,404,458	36,055,280

Department of Labor and Workforce Development

Labor Force Statistics	USDOL	17.002	LFSTAT		574,649	
Compensation and Working Conditions	USDOL	17.005	BLSOSH		69,014	
Employment Service/Wagner-Peyser Funded Activities	USDOL	17.207	DEI0ES, ONESTP, WAGPEY	ESC	4,593,377	
Unemployment Insurance	USDOL	17.225	EUC000, REEMPL, UI0000, UIDUAA, UIDUAB, UI Trust Fund		121,783,985	
Senior Community Service Employment Program	USDOL	17.235	SCSEP0		1,516,600	112,185
Trade Adjustment Assistance	USDOL	17.245	TAA000		77,510	
WIOA Adult Program	USDOL	17.258	WIOAAD	WIAC	2,466,760	216,048
WIOA Youth Activities	USDOL	17.259	WIOAYO	WIAC	2,544,906	1,571,766

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2019

By State Agency

Federal Program Title	Federal Agency	CFDA Number	Grant or Other Identifying Number	Cluster	Federal Expenditures	Passed Through to Subrecipients
WIOA Pilots, Demonstrations, and Research Projects	USDOL	17.261	WIAPDR		91,509	
H-1B Job Training Grants	USDOL	17.268	WIAAME		578,520	213,493
Reentry Employment Opportunities	USDOL	17.270	REO000		100,728	
Work Opportunity Tax Credit Program (WOTC)	USDOL	17.271	WOTC00		112,357	
Temporary Labor Certification for Foreign Workers	USDOL	17.273	LABCER		14,961	
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	USDOL	17.277	AEQDWG, WIANEG, TETDWG		1,167,225	53,349
WIOA Dislocated Worker Formula Grants	USDOL	17.278	WIOADW	WIAC	4,506,303	58,289
WIOA Dislocated Worker National Reserve Demonstration Grants	USDOL	17.280	OPIOID		207,325	35,259
Apprenticeship USA Grants	USDOL	17.285	APPUSA		347,327	187,919
Occupational Safety and Health State Program	USDOL	17.503	23G001		1,335,046	
Consultation Agreements	USDOL	17.504	21D001		675,296	
Jobs for Veterans State Grants	USDOL	17.801	DVOP00, LVER00	ESC	730,742	
Adult Education - Basic Grants to States	USDOE	84.002	ABE000		927,383	619,210
Federal Pell Grant Program	USDOE	84.063	PELLGR	SFAC	291,680	
Rehabilitation Services Vocational Rehabilitation Grants to States	USDOE	84.126	BASSUP		9,655,003	
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	USDOE	84.177	ILOBLN		173,731	171,384
Supported Employment Services for Individuals with the Most Significant Disabilities	USDOE	84.187	SUPEMP, SEMPYO		2,085	
Federal Direct Student Loans	USDOE	84.268	DIRLON	SFAC	192,843	
Denali Commission Program	DC	90.100	DENALI		15,500	
ACL Assistive Technology	USDHHS	93.464	ASTECH		407,188	404,651
Social Security Disability Insurance	SSA	96.001	SSDINS	DISSIC	4,770,995	
Supplemental Security Income	SSA	96.006	SSIREI	DISSIC	699,223	
Social Security - Work Incentives Planning and Assistance Program	SSA	96.008	TKT2WK		37,902	
Total for Department of Labor and Workforce Development					160,667,673	3,643,553
Department of Military and Veterans' Affairs						
Meteorologic and Hydrologic Modernization Development	USDOC	11.467	20NOAA		537,671	37,114
National Guard Military Operations and Maintenance (O&M) Projects	USDOD	12.401	SRM		16,488,703	
National Guard ChalleNGe Program	USDOD	12.404	50AMYA		3,545,545	
Interagency Hazardous Materials Public Sector Training and Planning Grants	USDOT	20.703	20HMEP		90,435	
Veterans Transportation Project Contract	USDVA	64.035	6TRANS		221,419	189,559
	USDVA	64.U01	V101 (223C) P-5801		76,416	
Denali Commission Program	DC	90.100	2DCCR2016		30,951	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	USDHS	97.036	DRF - PA		10,533,692	9,223,724
Hazard Mitigation Grant	USDHS	97.039	DRF - HM		1,058,797	881,470
Emergency Management Performance Grants	USDHS	97.042	20EMPG		3,415,987	1,004,180
Cooperating Technical Partners	USDHS	97.045	20NCTP		89	
Pre-Disaster Mitigation	USDHS	97.047	200PDM		369,945	
Homeland Security Grant Program	USDHS	97.067	20SHSP		3,234,971	2,245,333
Coast Guard	USDHS	97.U03	HSCG89-16-9-0053		288,319	
Total for Department of Military and Veterans' Affairs					39,892,940	13,581,380
Department of Natural Resources						
Plant and Animal Disease, Pest Control, and Animal Care	USDA	10.025	AP17PPQFO000C275		279	

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STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2019

By Federal Agency

Prepared by the Division of Finance

Federal Program Title	CFDA Number	Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Labor					
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	17.207			4,593,377	
Jobs for Veterans State Grants	17.801			730,742	
Total for Employment Service Cluster				5,324,119	-
WIOA Cluster					
WIOA Adult Program	17.258			2,466,760	216,048
WIOA Youth Activities	17.259			2,544,906	1,571,766
WIOA Dislocated Worker Formula Grants	17.278			4,506,303	58,289
Total for WIOA Cluster				9,517,969	1,846,103
Labor Force Statistics	17.002			574,649	
Compensation and Working Conditions	17.005			69,014	
Unemployment Insurance	17.225			121,783,985	
Senior Community Service Employment Program	17.235			1,516,600	112,185
Trade Adjustment Assistance	17.245			77,510	
WIOA Pilots, Demonstrations, and Research Projects	17.261			91,509	
H-1B Job Training Grants	17.268			578,520	213,493
Reentry Employment Opportunities	17.270			100,728	
Work Opportunity Tax Credit Program (WOTC)	17.271			112,357	
Temporary Labor Certification for Foreign Workers	17.273			14,961	
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277			1,459,968	53,349
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280			207,325	35,259
Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants	17.282			173,194	
Apprenticeship USA Grants	17.285			347,327	187,919
Occupational Safety and Health State Program	17.503			1,335,046	
Consultation Agreements	17.504			675,296	
Mine Health and Safety Grants	17.600			130,993	
Total for U.S. Department of Labor				144,091,070	2,448,308
U.S. Department of Transportation					
Federal Transit Cluster					
Federal Transit Capital Investment Grants	20.500			943,991	148,999
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526			4,130,853	3,964,732
Total for Federal Transit Cluster				5,074,844	4,113,731
Highway Planning and Construction Cluster					
Highway Planning and Construction	20.205			619,329,661	4,731,642
Recreation Trails Program	20.219			1,159,223	599,386
Federal Lands Access Program	20.224			(446,467)	
Total for Highway Planning and Construction Cluster				620,042,417	5,331,028
Highway Safety Cluster					
State and Community Highway Safety	20.600			1,929,218	707,739
State Traffic Safety Information System Improvement Grants	20.610			2,181	
Incentive Grant Program to Increase Motorcyclist Safety	20.612			11,002	
National Priority Safety Programs	20.616			1,729,314	1,370,146
Total for Highway Safety Cluster				3,671,715	2,077,885
Research and Development Cluster					
Air Transportation Centers of Excellence	20.109			92,367	
Highway Research and Development Program	20.200			14,780	
University Transportation Centers Program	20.701	University of Washington	BPO 3882	22,450	
University Transportation Centers Program	20.701	University of Washington	UWSC10217 BPO28344	214,546	
University Transportation Centers Program	20.701			2,008,420	1,572,730

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2019

By Federal Agency

Prepared by the Division of Finance

Federal Program Title	CFDA Number	Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Total for U.S. Department of Energy				7,779,154	3,556,199
U.S. Department of Education					
Special Education Cluster (IDEA)					
Special Education Grants to States	84.027			40,470,247	38,306,380
Special Education Preschool Grants	84.173			1,187,034	1,064,290
Total for Special Education Cluster (IDEA)				41,657,281	39,370,670
Student Financial Assistance Programs Cluster					
Federal Supplemental Educational Opportunity Grants	84.007			780,088	
Federal Work-Study Program	84.033			383,430	
Federal Pell Grant Program	84.063			23,456,292	
Federal Direct Student Loans	84.268			45,567,602	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379			460,487	
Total for Student Financial Assistance Programs Cluster				70,647,899	-
TRIO Cluster					
TRIO Student Support Services	84.042			475,112	
TRIO Upward Bound	84.047			598,461	
Total for TRIO Cluster				1,073,573	-
Adult Education - Basic Grants to States	84.002			1,044,755	619,210
Title I Grants to Local Educational Agencies	84.010			43,781,468	42,444,426
Migrant Education State Grant Program	84.011			13,183,978	12,474,226
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013			343,362	339,601
Higher Education Institutional Aid	84.031			6,015,621	
Impact Aid	84.041			46,459,126	
Career and Technical Education -- Basic Grants to States	84.048			4,986,299	3,668,698
Indian Education Grants to Local Educational Agencies	84.060			142,608	
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126			9,660,675	
Rehabilitation Services Client Assistance Program	84.161			65,959	
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177			173,731	171,384
Special Education-Grants for Infants and Families	84.181			2,576,416	1,802,680
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187			2,085	
Education for Homeless Children and Youth	84.196			228,554	197,416
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215	Association of Alaska School Boards	U215N170038	76,985	
Twenty-First Century Community Learning Centers	84.287			5,462,270	5,214,229
Indian Education -- Special Programs for Indian Children	84.299			10,290	
Alaska Native Educational Programs	84.356	INUIT Circumpolar Conference	ICC-AK Amend 2	14,992	
Alaska Native Educational Programs	84.356	Sealaska Heritage Institute	305-18-1923	58,533	
Alaska Native Educational Programs	84.356			969,530	21,678
				1,043,055	21,678
Rural Education	84.358			67,535	
Native Hawaiian Education	84.362			134,662	
English Language Acquisition State Grants	84.365	Kuspuk School District	Agreement Dtd 1/18/18	68,644	
English Language Acquisition State Grants	84.365			1,337,038	980,127
				1,405,682	980,127
Mathematics and Science Partnerships	84.366			263,173	254,284
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367			9,378,357	9,179,577
Grants for State Assessments and Related Activities	84.369			3,903,415	
School Improvement Grants	84.377			1,228,149	1,211,768

STATE OF ALASKA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Fiscal Year Ended June 30, 2019

By Federal Agency

Prepared by the Division of Finance

Federal Program Title	CFDA Number	Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Strengthening Minority-Serving Institutions	84.382			171,630	
Student Support and Academic Enrichment Program	84.424			4,768,489	4,641,856
Federal Family Education Loans (Lenders)	84.032L			57,710,608	
TPPSS--Evaluation of the ESEA Title VII, Indian Education LEA Grants Program CAEPR portion	84.U01	SRI International	PO7963 MOD 2	30,212	
AK State Writing Consortium FY10 - Program income for G5602	84.U02	Program Income Account	Program Income / PNWPC001	214	
FY19 YMHFA Expansion Title IV	84.U03		RSA 0590071	28,198	
Total for U.S. Department of Education				327,726,314	122,591,830
National Archives and Records Administration					
National Historical Publications and Records Grants	89.003			9,500	
Total for National Archives and Records Administration				9,500	-
Denali Commission					
Research and Development Cluster					
Denali Commission Program	90.100			32,467	
Total for Research and Development Cluster				32,467	-
Denali Commission Program	90.100			2,862,747	1,688,116
Total for Denali Commission				2,895,214	1,688,116
Election Assistance Commission					
Help America Vote Act Requirements Payments	90.401			766,391	
2018 HAVA Election Security Grants	90.404			15,396	
Total for Election Assistance Commission				781,787	-
U.S. Department of Health and Human Services					
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044			2,870,111	1,882,883
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045			2,074,429	1,021,642
Nutrition Services Incentive Program	93.053			600,930	130,364
Total for Aging Cluster				5,545,470	3,034,889
477 Cluster					
Temporary Assistance for Needy Families	93.558	Association of Village Council	Agreement Dtd 4/8/19	528,710	
Temporary Assistance for Needy Families	93.558	Association of Village Council Presidents	AVCP TANF & UAF 4-H Subaward	265,595	
Temporary Assistance for Needy Families	93.558	Association of Village Council	Contract Dtd 3/25/16	339,916	
				1,134,221	-
Child Care and Development Block Grant	93.575	Cook Inlet Tribal Council	90YE0195	16,065	
Child Care and Development Block Grant	93.575	Cook Inlet Tribal Council	ALF Dtd 6/12/19	14,053	
			\$40,000	30,118	-
Total for 477 Cluster				1,164,339	-
Child Care and Development Fund (CCDF) Cluster					
Child Care and Development Block Grant	93.575			19,917,123	6,629,524
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596			8,412,142	
Total for Child Care and Development Fund (CCDF) Cluster				28,329,265	6,629,524

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2019

By Federal Agency

Prepared by the Division of Finance

Federal Program Title	CFDA Number	Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47041	142,797	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47042	844,448	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47043	42,694	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47044	206	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47051	2,861	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47061	30,648	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47062	31,057	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47063	634	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47064	376	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006-W47064	434	
				3,425,726	-
Family Planning Services	93.217			762,606	308,688
Traumatic Brain Injury State Demonstration Grant Program	93.234			26,356	
Grants to State to Support Oral Health Workforce Activities	93.236			13,853	
State Capacity Building	93.240			374,830	
State Rural Hospital Flexibility Program	93.241			701,174	26,050
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243			5,575,058	3,124,054
Early Hearing Detection and Intervention	93.251			287,832	35,000
Immunization Cooperative Agreements (<i>Admin Costs</i>)	93.268			1,109,193	
Immunization Cooperative Agreements (<i>Immunizations</i>)	93.268			10,632,630	-
				11,741,823	-
Viral Hepatitis Prevention and Control	93.270			140,695	
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283			253,050	
Small Rural Hospital Improvement Grant Program	93.301			132,012	
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305			1,057,764	
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314			149,714	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323			1,871,385	
State Health Insurance Assistance Program	93.324			193,866	18,324
Behavioral Risk Factor Surveillance System	93.336			154,480	
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354			191,089	
ACL Independent Living State Grants	93.369			350,019	334,999
1332 State Innovation Waivers	93.423	Comprehensive Health Insurance Association	SIWIW180004	41,655,393	41,655,393
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426			831,582	
Every Student Succeeds Act/Preschool Development Grants	93.434			100,109	92,625
State Physical Activity and Nutrition (SPAN)	93.439			516,613	
ACL Assistive Technology	93.464			407,188	404,651
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505			81,612	
Public Health Training Centers Program	93.516	University of Washington	UWSC8209	16,964	
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreement: PPHF	93.521			276,730	

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2019

By Federal Agency

Prepared by the Division of Finance

Federal Program Title	CFDA Number	Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981			314,122	85,738
Maternal and Child Health Services Block Grant to the States	93.994			762,354	21,000
FDA Food Inspections	93.U01		HHSF223201310149C	791,824	
Total for U.S. Department of Health and Human Services				1,940,350,913	76,875,275
Corporation for National and Community Service					
State Commissions	94.003			185,242	14,904
AmeriCorps	94.006			1,245,468	1,105,695
Training and Technical Assistance	94.009			117,888	2,409
Volunteers in Service to America	94.013			5,565	
Total for Corporation for National and Community Service				1,554,163	1,123,008
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001			536,615	
Total for Executive Office of the President				536,615	-
Social Security Administration					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001			4,770,995	
Supplemental Security Income	96.006			699,223	
Total for Disability Insurance/SSI Cluster				5,470,218	-
Social Security - Work Incentives Planning and Assistance Program	96.008			113,677	
Incentive Payment Agreement (IPMOU) between SSA and DOC	96.U01		IPMOU	36,200	
Total for Social Security Administration				5,620,095	-
U.S. Department of Homeland Security					
Research and Development Cluster					
Boating Safety Financial Assistance	97.012			31,203	
Centers for Homeland Security	97.061			2,869,705	1,289,442
Total for Research and Development Cluster				2,900,908	1,289,442
Boating Safety Financial Assistance	97.012			575,092	
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023			111,368	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			10,533,692	9,223,724
Hazard Mitigation Grant	97.039			1,058,797	881,470
National Dam Safety Program	97.041			46,430	
Emergency Management Performance Grants	97.042			3,415,987	1,004,180
State Fire Training Systems Grants	97.043			15,871	
Assistance to Firefighters Grant	97.044			850,657	
Cooperating Technical Partners	97.045			223,241	
Pre-Disaster Mitigation	97.047			369,945	
Homeland Security Grant Program	97.067			3,234,971	2,245,333
U.S. Coast Guard Oversight - Juneau/Kodiak	97.U01		HSCG8716PPXA7V5	57,131	
Miscellaneous Homeland Security - M/V Selendang Oil Spill Response	97.U02		FPNJ05003	644	
Coast Guard	97.U03		HSCG89-16-9-0053	288,319	
Supplemental Fire Project Agreement	97.U04		19FI11100100030	6,767	
FEMA Fire Assistance	97.U05		5282-5287-5290	8,667,741	
Joint Base Elmendorf Richardson Cooperative Agreement	97.U06		JBERIAA701FY19	17,371	
FEMA for 2018 Earthquake UAF MEF Earthquake Repairs	97.U07		590307	65,197	

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ALASKA DEPARTMENT OF

Labor & Workforce Development (07)

Time & Attendance Report

Pay Period Ending: March 31, 2019

Employee Name: _____ Home Department: 07 Alt. Workweek: No
 Employee ID: _____ Home Unit: ZA68 Overtime Eligible: No
 Status: Full Time (FR) Bargaining Unit: SS

Document ID: _____
 Certified By: _____
 Date: 4.1.19

Partial Week hrs FWD: _____
 Reg Pay (100) _____ Leave Taken (165/172) _____ Holiday (105) _____

Standard Start / Stop Times			Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	HOURS WORKED
			3/16	03/17	03/18	03/19	03/20	03/21	03/22	03/23	03/24	03/25	03/26	03/27	03/28	03/29	03/30	03/31	
Start					7:30	7:30	7:30	7:30	7:30				7:30	7:30	7:30	7:30			
Stop					12:00	12:00	12:00	12:00	12:00				12:00	12:00	12:00	12:00			
Start					12:30	12:30	12:30	12:30	12:30				12:30	12:30	12:30	12:30			
Stop					16:00	16:00	16:00	16:00	16:00				16:00	16:00	16:00	16:00			
Start																			
Stop																			
Total					8:00	8:00	8:00	8:00	8:00				8:00	8:00	8:00	8:00			72:00
Event Code	LDP Code Description	LDP Override / Ref #	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	TOTAL HOURS
			3/16	03/17	03/18	03/19	03/20	03/21	03/22	03/23	03/24	03/25	03/26	03/27	03/28	03/29	03/30	03/31	
100	18 ODB Admin	18R5E																	
100	18 WDQI IMP/TST	18WDQ																	
100	18 Student/Grad	18R9B			8:00	8:00	8:00	8:00	8:00							8:00			48:00
100	18 Pub Office	18R1A													8:00				8:00
100	18 AK Hous Mrkt	18R19											8:00	8:00					16:00
	18 ODB Res Hire	18R5D																	
	18 One Stop	18ONE																	
105	REG HOLIDAY											8:00							8:00
165	LV PER																		
165SK	LV PER SICK																		
949	FURLOUGH																		
TOTAL					8:00	8:00	8:00	8:00	8:00			8:00	8:00	8:00	8:00	8:00			80:00

959	COMP TIME																		
-----	-----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Note: 944 FLEX TIME will get entered to a LEAV document based on the Flex tracking Sheets submitted to DOP Payroll. It does not get entered on a Timesheet (TIMEI / TADI) in IRIS HRM.

We certify that the time and hours of work recorded above are true and correct.

Employee Signature: _____ Date: _____
 Supervisor Signature: _____ Date: _____

Comments: **LDP 18R1A-18 Pub Office refers to Indirect charges**

Final determination of pay type and rate of compensation will be made by the Department of Administration

Revision Date 11/1/2016

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APPENDIX C
FY2019 AND FY2021 LEASES

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**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2021 INDIRECT COST RATE PROPOSAL**

**STATE PAID LEASES FOR INDIRECT SERVICES
ACTUAL DEPARTMENT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>DESCRIPTION</u>	<u>STATE TOTAL COSTS</u>	<u>PAID BY CHARGING COMPONENT</u>	<u>PAID WITH OTHER STATE FUNDS</u>	<u>DIRECT COSTS</u>	<u>DEPT-WIDE INDIRECT COSTS</u>
Anchorage Leased Space					
Commissioner's Office	\$ 31,112	\$ -	\$ 31,112	\$ 12,933	\$ 18,179
Management Services	113,846	-	113,846		113,846
Total Juneau Space	<u>144,958</u>	<u>-</u>	<u>144,958</u>	<u>12,933</u>	<u>132,025</u>
Juneau Leased Space					
Commissioner's Office	70,397	-	70,397	29,264	41,133
Management Services	194,076	-	194,076		194,076
Total Juneau Space	<u>264,473</u>	<u>-</u>	<u>264,473</u>	<u>29,264</u>	<u>235,209</u>
Total Costs	<u>\$ 409,431</u>	<u>\$ -</u>	<u>\$ 409,431</u>	<u>\$ 42,198</u>	<u>\$ 367,233</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY2021 INDIRECT COST RATE PROPOSAL

STATE PAID LEASES FOR INDIRECT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

<u>DESCRIPTION</u>	<u>DOA TOTAL COSTS</u>	<u>PAID BY CHARGING COMPONENT</u>	<u>PAID WITH OTHER STATE FUNDS</u>	<u>DIRECT COSTS</u>	<u>DEPT-WIDE INDIRECT COSTS</u>
Anchorage Leased Space					
Commissioner's Office	\$ 30,990		\$ 30,990	11,621	\$ 19,369
Management Services	122,283		122,283		122,283
Total Juneau Space	153,273	-	153,273	11,621	141,652
Juneau Leased Space					
Commissioner's Office	61,911	-	61,911	23,217	38,694
Management Services	207,829	-	207,829		207,829
Total Juneau Space	269,740	-	269,740	23,217	246,523
Total Costs	\$ 423,013	\$ -	\$ 423,013	\$ 34,838	\$ 388,175

APPENDIX D
FY2019 LEGISLATIVE AUDIT

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MEMORANDUM

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

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

Date: September 11, 2019
Telephone: 465-3830

From: Kris Curtis 
Legislative Auditor

Subject: Memorandum Billing for
FY 19 Single Audit
Services

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

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

Audit Project	Previously Billed	Informational Billing (Memo)	Total Audit Costs FY 19
Statewide Single Audit - FY 18	\$ 32,464.00	\$ 173,508.00	\$ 205,972.00
Statewide Single Audit - FY 19	25,795.00	101,557.00	127,352.00
Total Audit Costs	\$ 58,259.00	\$ 275,065.00	\$ 333,324.00

Title 2 CFR 200.425 states that a reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) are allowable.

The amounts identified as memo billings are audit costs that the departments may seek additional reimbursement as discussed above. These additional FY 19 audit costs must be treated in the same manner as the previously billed audit costs to ensure consistent treatment.

A direct billing approach will require additional information to ensure a proper allocation of costs to all programs that benefit from these services.

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

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APPENDIX E
FY2019 ADMINISTRATIVE SYSTEMS (IRIS/ALDER) UNBILLED

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Memorandum

To: Administrative Services Directors

From: Hans Zigmund
Division of Finance Director
Chief Accountant and Finance Officer

Date: September 17, 2019

Subject: **Fiscal Year 2019 Memo Billing for Statewide Administrative Systems**

This memo informs you of the amount of IRIS FIN/PROC (financial and procurement), IRIS HRM (payroll), ALDER (data warehouse), and Division of Finance (DOF) Payroll Services chargeback not billed, but allowable and allocable to your department under the fiscal year 2019 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 2019 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 for fiscal year 2019.

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 2019. This is the sixth year that amortization of ALDER development costs is included in the

SWCAP and will continue through fiscal year 2021. This is the second year that DOF Payroll Services has been included.

If you have questions about this information, please contact me.

Memo Billing for FY 2019 - IRIS FIN/ PROC

Dept	IRIS	Transaction Count	Total Allocable	Previously Billed for FY19	Memo Billing
01 -	Office of the Governor	75,146	\$16,355	\$14,968	\$1,387
02 -	Administration	1,015,937	\$221,109	\$192,207	\$28,902
03 -	Law	107,410	\$23,377	\$27,871	\$(4,494)
04 -	Revenue	478,808	\$104,208	\$112,236	\$(8,028)
05 -	Education & Early Development	296,015	\$64,425	\$76,053	\$(11,628)
06 -	Health & Social Services	2,701,304	\$587,915	\$488,426	\$99,489
07 -	Labor & Workforce Development	362,832	\$78,967	\$86,150	\$(7,183)
08 -	Commerce & Econ Development	234,910	\$51,126	\$47,400	\$3,726
09 -	Military & Veterans Affairs	382,454	\$83,237	\$81,985	\$1,252
10 -	Natural Resources	610,566	\$132,884	\$108,119	\$24,765
11 -	Fish and Game	902,038	\$196,320	\$154,149	\$42,171
12 -	Public Safety	238,521	\$51,912	\$61,457	\$(9,545)
18 -	Environmental Conservation	659,481	\$143,530	\$101,322	\$42,208
20 -	Corrections	298,517	\$64,969	\$73,397	\$(8,428)
25 -	Transportation & Public Facilities	4,891,116	\$1,064,512	\$1,239,477	\$(174,965)
31/33 -	Legislature	103,984	\$22,631	\$26,755	\$(4,124)
41 -	Alaska Court System	304,007	\$63,527	\$52,656	\$10,871
Totals		13,663,046	\$2,971,004	\$2,944,628	\$26,376

Memo Billing for FY 2019 - IRIS HRM

Dept	IRIS HRM	Position Count	Total Allocable	Previously Billed for FY19	Memo Billing
01 -	Office of the Governor	157	\$3,048	\$2,101	\$947
02 -	Administration	1,229	\$23,856	\$16,233	\$7,623
03 -	Law	501	\$9,725	\$6,907	\$2,818
04 -	Revenue	530	\$10,288	\$7,017	\$3,271
05 -	Education & Early Development	287	\$5,571	\$4,092	\$1,479
06 -	Health & Social Services	3,559	\$69,087	\$48,625	\$20,462
07 -	Labor & Workforce Development	754	\$14,637	\$10,642	\$3,995
08 -	Commerce & Econ Development	509	\$9,881	\$7,099	\$2,782
09 -	Military & Veterans Affairs	278	\$5,397	\$3,735	\$1,662
10 -	Natural Resources	902	\$17,510	\$12,455	\$5,055
11 -	Fish and Game	1,457	\$28,283	\$20,612	\$7,671
12 -	Public Safety	832	\$16,151	\$11,562	\$4,589
18 -	Environmental Conservation	486	\$9,434	\$6,715	\$2,719
20 -	Corrections	1,893	\$36,747	\$26,077	\$10,670
25 -	Transportation & Public Facilities	3,379	\$65,593	\$47,142	\$18,451
31/33 -	Legislature	550	\$10,677	\$7,457	\$3,220
41 -	Alaska Court System	766	\$14,870	\$10,725	\$4,145
Totals		18,069	\$350,755	\$249,196	\$101,559

Memo Billing for FY 2019 - ALDER

Dept	ALDER	ALDER User Count	Total Allocable	Previously Billed for FY19	Memo Billing
01 -	Office of the Governor	12	\$8,400	\$5,893	\$2,507
02 -	Administration	160	\$111,996	\$77,107	\$34,889
03 -	Law	11	\$7,700	\$5,402	\$2,298
04 -	Revenue	40	\$27,999	\$18,171	\$9,828
05 -	Education & Early Development	39	\$27,299	\$20,135	\$7,164
06 -	Health & Social Services	144	\$100,797	\$59,424	\$41,373
07 -	Labor & Workforce Development	41	\$28,699	\$20,135	\$8,564
08 -	Commerce & Econ Development	33	\$23,099	\$16,207	\$6,892
09 -	Military & Veterans Affairs	38	\$26,599	\$14,733	\$11,866
10 -	Natural Resources	83	\$58,098	\$43,709	\$14,389
11 -	Fish and Game	105	\$73,498	\$40,762	\$32,736
12 -	Public Safety	58	\$40,599	\$24,555	\$16,044
18 -	Environmental Conservation	46	\$32,199	\$23,573	\$8,626
20 -	Corrections	29	\$20,299	\$16,698	\$3,601
25 -	Transportation & Public Facilities	298	\$208,593	\$134,564	\$74,029
31/33 -	Legislature	41	\$28,699	\$17,188	\$11,511
41 -	Alaska Court System	15	\$10,500	\$4,420	\$6,080
Totals		1,193	\$835,073	\$542,676	\$292,397

Memo Billing for FY 2019 - DOF Payroll Services

Dept #	Dept.	Position Count	Total Allocable	Previously Billed for FY19	Memo Billing
01 -	Office of the Governor	157	\$8,428	\$ -	\$8,428
02 -	Administration	1229	\$65,975	\$ -	\$65,975
03 -	Law	501	\$26,895	\$ -	\$26,895
04 -	Revenue	530	\$28,452	\$ -	\$28,452
05 -	Education & Early Development	287	\$15,407	\$ -	\$15,407
06 -	Health & Social Services	3559	\$191,059	\$ -	\$191,059
07 -	Labor & Workforce Development	754	\$40,477	\$ -	\$40,477
08 -	Commerce & Econ Development	509	\$27,325	\$ -	\$27,325
09 -	Military & Veterans Affairs	278	\$14,924	\$ -	\$14,924
10 -	Natural Resources	902	\$48,422	\$ -	\$48,422
11 -	Fish and Game	1457	\$78,217	\$ -	\$78,217
12 -	Public Safety	832	\$44,665	\$ -	\$44,665
18 -	Environmental Conservation	486	\$26,090	\$ -	\$26,090
20 -	Corrections	1893	\$101,623	\$ -	\$101,623
25 -	Transportation & Public Facilities	3419	\$183,543	\$ -	\$183,543
31/33 -	Legislature	550	\$29,526	\$ -	\$29,526
41 -	Alaska Court System	781	\$41,927	\$ -	\$41,927
Totals		18,124	\$972,955	\$ -	\$972,955

Total Memo Billing for FY 2019 IRIS FIN/PROC, IRIS HRM, ALDER, & DOF Payroll

Dept	Agency	Total Allocable	Previously Billed for FY19	Memo Billing
01 -	Office of the Governor	\$36,231	\$22,962	\$13,269
02 -	Administration	\$422,936	\$285,547	\$137,389
03 -	Law	\$67,697	\$40,180	\$27,517
04 -	Revenue	\$170,947	\$137,424	\$33,523
05 -	Education & Early Development	\$112,702	\$100,280	\$12,422
06 -	Health & Social Services	\$948,858	\$596,475	\$352,383
07 -	Labor & Workforce Development	\$162,780	\$116,927	\$45,853
08 -	Commerce & Econ Development	\$111,431	\$70,706	\$40,725
09 -	Military & Veterans Affairs	\$130,157	\$100,453	\$29,704
10 -	Natural Resources	\$256,914	\$164,283	\$92,631
11 -	Fish and Game	\$376,318	\$215,523	\$160,795
12 -	Public Safety	\$153,327	\$97,574	\$55,753
18 -	Environmental Conservation	\$211,253	\$131,610	\$79,643
20 -	Corrections	\$223,638	\$116,172	\$107,466
25 -	Transportation & Public Facilities	\$1,522,241	\$1,421,183	\$101,058
31/33 -	Legislature	\$91,533	\$51,400	\$40,133
41 -	Alaska Court System	\$130,824	\$67,801	\$63,023
Totals		\$5,129,787	\$3,736,500	\$1,393,287

cc: Finance Officers

APPENDIX F
FY2017 STATEWIDE COST ALLOCATION PLAN AGREEMENT

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STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
FY 2017 Statewide Cost Plan
Fiscal Year Ended June 30, 2017



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Bill Walker
Governor



THE STATE OF ALASKA

FY 2017 STATE-WIDE COST ALLOCATION PLAN

BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED JUNE 30, 2015

Revised December 6, 2016

TABLE OF CONTENTS

Section

- I. Introduction**

- II. Certification by an Agency Official**

- III. Organization Chart**

- IV. Cost Allocation Agreement**

- V. FY 2017 Fixed Costs**

The enclosed report is a Summary of the Statewide Cost Allocation Plan for the Fiscal Year 2017. 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 2017 is based on actual data incurred during the fiscal year ended June 30, 2015 (FY 2015). 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, 2015, should be fixed and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2017 (FY 2017).

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 2017 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 2017 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2016 and ending June 30, 2017 are allowable in accordance with the requirements of OMB 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 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: Scot A. Arehart

Title: Director, Division of Finance

Date of Execution: _____

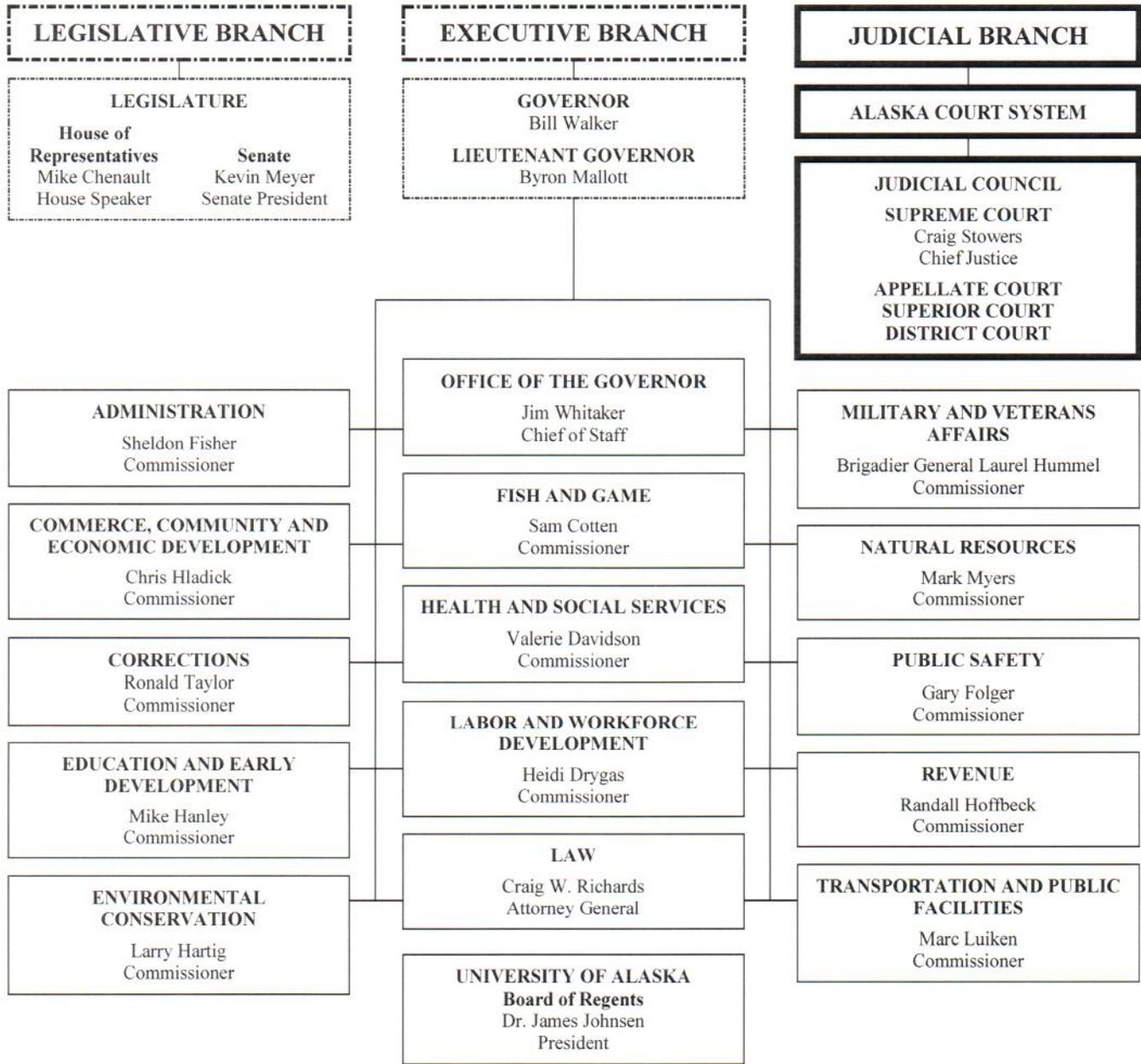
3/31/16

SECTION III

ORGANIZATION CHART

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2015



- 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, Alcoholic Beverage Control Board, 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. Each of its eight divisions shares a department-wide service philosophy of delivering the right care to the right person at the right time for the right price.

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 threats 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, and recreation; ensure sufficient data acquisition and assessment of land and resources to foster responsible resource development; and promote and encourage an agriculture industry within the state.

The department serves the state from offices located in 30 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; as well as the North Slope Gas Commercialization Office; the Office of Project Management and Permitting; the Mental Health Trust Land Office; the State Pipeline Coordinator's Office; the Citizens Advisory Commission on Federal Areas; the Natural Resources Conservation and Development Board; and the Seismic Hazards Safety Commission.

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, assist, 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 13 million feet of oil and gas exploration and production drilling, and 260,000 feet of mineral exploration core drilling throughout the state.

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, 5,619 miles of state roads, 720 buildings ranging from maintenance shops to state office complexes, and 25 harbor facilities. In addition, the department owns and operates the Alaska Marine Highway System, serving 35 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



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
FAX: (415) 437-7823
EMAIL: CAS-SF@psc.hhs.gov

February 27, 2018

Kelly O'Sullivan, Chief Accountant and Finance Officer
Office of Governor
333 Willoughby Ave., 10th Floor
State Office Building
P.O. Box 110204
Juneau, Alaska 99811-0204

Dear Ms. O'Sullivan:

The negotiation agreement approving the central services cost allocation plan for the fiscal year ending 06/30/17 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 \$7,057,134 for the fiscal year ending June 30, 2015. 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.

Kelly O'Sullivan
Chief Accountant and Finance Officer

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. Thus, your next proposal based on actual costs for the fiscal year ending 06/30/16, is due in our office by 03/31/18. Please submit your next proposal electronically via email to CAS-SF@psc.hhs.gov.

Sincerely,



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: February 27, 2018
FILING REF.: The preced-
ing agreement was dated:
12/11/15 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, 2017 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. DOA Finance - Payroll | |
| 7. Integrated Resource Information System (effective 7/1/15) | |
| 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: February 27, 2018

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)

Colleen K. O'Sullivan

(NAME)

Chief Accountant and Financial Officer

(TITLE)

3/13/18

(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)

February 27, 2018

(DATE)

HHS Representative Cora D. Coleman

Telephone (415) 437-7820

SECTION V

FY 2017 FIXED COSTS

ALASKA STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FOR FISCAL YEAR 2017

EXHIBIT A
1 OF 2

Grantee Departments	DOA-Labor Relations	DOA-Finance	DOA-Finance (cr)	DOA-Payroll	DOA-Payroll (cr)	DOA-Accounting	DOA-Credit Card Rebate	DOA-Purchasing	DOA-Purchasing (cr)	DOA-Property Mgmt	Mgmt and Budget	DOE-State Library	DOT-Central Facilities	DOT-Central Facilities (cr)	DOT-Northern Facilities
Governor (1)	\$8,210	\$2,720	\$	(\$4,992)	(\$13,095)	\$23,914	(\$13,329)	\$26,468	(\$25,844)	(\$11,178)	\$60,086	\$89	\$	\$	(\$44,990)
DOA-Commissioner	424	90		(113)	(437)	697	(533)	507	(464)	(3,305)	517				
DOA-Admin Services	631	226		(1,117)	(1,089)	1,504	(1,153)	919	(1,163)	364	880	1,044			
DOA-Personnel	9,283	2,002		(2,726)	(9,638)	15,335	(11,776)	11,160	(10,284)	27	11,305	8,164			
DOA-Central Mail	495	106		(133)	(507)	811	(623)	589	(542)	173	599	564			
DOA-Leasing	775	166		(212)	(800)	1,276	(979)	928	(851)	231	944	878			
DOA-Telecommunication	3,811	816		(1,041)	(3,921)	6,258	(4,805)	4,573	(4,184)		4,638	4,007	103,126	(83,151)	
DOA-Computer Svcs	4,713	1,026		(1,479)	(4,936)	7,830	(6,014)	5,683	(5,267)	933	5,754	4,955			
DOA-Risk Mgmt	353	76		(101)	(363)	578	(446)	422	(387)	(44)	431	373			
DOA-Pub Office Comm	935	200		(255)	(963)	1,536	(1,179)	1,120	(1,027)		58	1,136	1,031		
DOA-Retirement	8,196	1,740		(2,102)	(8,368)	24,060	(10,281)	12,240	(10,217)	4,245	9,953	8,878			
DOA-Admin Hearings	973	226		(453)	(1,089)	1,691	(1,299)	1,201	(1,163)		1,209	1,270			
DOA-Public Defender	12,444	2,676		(3,543)	(12,868)	20,504	(15,744)	14,942	(13,732)	1,304	15,142	13,551			
DOA-Public Advocacy	9,186	1,904		(1,905)	(9,165)	14,780	(11,352)	10,908	(9,780)	1,736	11,105	9,691			
DOA-Oil Gas Cons	2,446	486		(296)	(2,340)	3,829	(2,943)	2,870	(2,499)	303	2,933	2,540			
DOA-Motor Vehicle	10,668	2,286		(2,968)	(10,998)	17,541	(13,471)	12,800	(11,737)	4,270	12,976	11,507			(2,099)
DOA-PBF	2,115	434		(383)	(2,088)	3,379	(2,594)	2,503	(2,227)	738	2,552	2,301			
DOA-Info Tech Support	652	140		(180)	(670)	1,073	(823)	783	(717)		796	678			
DOA-Violent Crime	210	46		(58)	(218)	348	(267)	255	(232)		254	219			
DOA-Federal Surplus										155					
DOA-E-Travel	56	26,790		(206)	(145)	182	(141)	97	(155)		94	87			
DOA-ALDER		31,076	(193,653)												
DOA-TAS-ASSET		(9,426)													
DOA-IRIS		1,396,819													
Law (3)	40,577	8,438		(12,638)	(40,599)	72,512	(16,408)	39,760	(35,954)	10,136	78,145	18,887			(39,366)
Revenue (4)	40,617	8,174		(11,287)	(39,331)	179,772	(20,480)	28,756	(26,778)	6,004	162,644	26,627			
Education (5)	14,472	4,810		(7,705)	(23,149)	38,932	(28,565)	42,131	(38,981)	(96)	62,396	355,626			
Health (DHSS) (6)	251,793	54,564		(68,920)	(262,478)	451,227	(172,426)	212,421	(207,986)	44,353	22,944	131,321	(96,414)		(46,020)
Labor (7)	50,639	11,682		(39,013)	(56,200)	89,541	(36,938)	44,823	(45,393)	16,412	97,446	30,057	(23,647)		15,240
Commerce (8)	36,717	7,526		(12,066)	(36,213)	66,069	(52,849)	43,374	(38,263)	13,333	60,339	23,822			7,561
Military (9)	20,026	4,254		(9,743)	(20,470)	33,502	(12,676)	38,366	(38,214)	11,044	117,242	6,146			
Natural Resources (10)	60,124	15,772		(22,916)	(75,874)	126,877	(84,671)	99,352	(99,605)	32,042	252,664	122,851	32,437	(27,991)	927
Fish & Game (11)	77,043	19,550		(25,154)	(94,065)	155,140	(136,064)	195,647	(193,419)	107,611	228,071	103,887	(26,918)	(37,543)	(61,994)
Public Safety (12)	64,665	13,666		(15,882)	(65,746)	102,339	(115,141)	112,061	(118,777)	73,587	70,664	12,581	224,359	(284,417)	25,131
HECWF (16)								41,736	(37,925)						
Environmental (18)	39,821	8,062		(16,387)	(38,787)	58,810	(17,622)	25,389	(32,040)	18,998	208,010	3,362			(20,740)
Corrections (20)	145,916	28,952		(1,152)	(139,292)	222,143	(87,635)	87,477	(84,518)	48,023	94,423	9,964			(16,872)
DOT Central Facilities	4,406	446		4,282	(2,140)	6,946	(3,120)	3,680	(1,840)	1,532	4,300	1,194	(4,606)		
DOT North Facilities	7,642	770		7,418	(3,709)	12,044	(5,410)	6,386	(3,194)	3,782	7,454	2,060			(7,491)
DOT SC Facilities	466	48		454	(228)	736	(332)	392	(196)		454	132			
Transportation (25)	229,598	51,316		(78,205)	(246,891)	456,765	(181,912)	256,405	(236,455)	111,090	289,384	20,176	(24,338)		(33,051)
Ombudsman (30)								340	(170)						
Legislature (31)		7,574		(11,345)	(36,444)	59,146	(19,039)	29,504	(26,052)	6,888	(52,173)	51,822	(61,850)		(34,629)
Leg Audit (33)		580		(430)	(2,792)	4,435	(2,492)	1,975	(1,630)	751	401				
Court System (41)		12,404		(16,540)	(59,685)	98,990	(15,717)	32,295	(32,363)		(5,032)	21,114	854,339	(676,477)	55,694
Univ of Alaska (45)						13					124,186				
Other							(2,066)	78	(107)		6,485	3,027	8,553	(6,618)	32,801
SUMMARY TOTAL	\$1,161,098	\$1,721,213	(\$193,653)	(\$361,492)	(\$1,327,791)	\$2,383,065	(\$1,111,315)	\$1,453,316	(\$1,402,332)	\$505,500	\$1,973,751	\$1,016,953	\$985,041	(\$1,116,197)	(\$169,898)

ALASKA STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS
FOR FISCAL YEAR 2017

Grantee Departments	DOT-Northern Facilities (cr)	DOT-Southeast Facilities	DOT-Southeast Facilities (cr)	TOTAL FIXED
Governor (1)	(\$487)	\$	\$	\$7,572
DOA-Commissioner				(2,147)
DOA-Admin Services				1,046
DOA-Personnel				22,852
DOA-Central Mail				1,532
DOA-Leasing				2,356
DOA-Telecommunication				30,127
DOA-Computer Svcs				13,198
DOA-Risk Mgmt				892
DOA-Pub Office Comm				2,592
DOA-Retirement				38,344
DOA-Admin Hearings				2,566
DOA-Public Defender				34,676
DOA-Public Advocacy				27,108
DOA-Oil Gas Cons				7,329
DOA-Motor Vehicle	(10,149)			20,626
DOA-PBF				6,730
DOA-Info Tech Support				1,732
DOA-Violent Crime				557
DOA-Federal Surplus				155
DOA-E-Travel				26,659
DOA-ALDER				(162,577)
DOA-TAS-ASSET				(9,426)
DOA-IRIS				1,396,819
Law (3)	(426)	11,457	(11,150)	123,371
Revenue (4)				354,718
Education (5)				419,871
Health (DHSS) (6)	(45,611)	(35,359)	(6,530)	226,879
Labor (7)	(25,948)	23,184	(12,064)	139,409
Commerce (8)	(17,405)			101,945
Military (9)				149,477
Natural Resources (10)	(3,765)	7,725	(8,346)	427,603
Fish & Game (11)	(39,858)	(340,029)	(19,415)	(87,510)
Public Safety (12)	(66,264)	5,342	(5,771)	32,397
HECWF (16)				3,811
Environmental (18)	(3,031)	(12,348)		221,497
Corrections (20)	(182)	22,228	(19,628)	309,847
DOT Central Facilities				15,080
DOT North Facilities				27,752
DOT SC Facilities		(135)		1,791
Transportation (25)	(337)	(1,725)	(2,497)	609,323
Ombudsman (30)				170
Legislature (31)	(304)			(86,902)
Leg Audit (33)				798
Court System (41)	(147,429)	367,221	(293,168)	195,646
Univ of Alaska (45)				124,199
Other	(30,535)			11,618
SUMMARY TOTAL	(\$391,731)	\$47,561	(\$378,569)	\$4,794,520

APPENDIX G

FY2019 TAX COLLECTION ACTIVITY

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**STATE UNEMPLOYMENT INSURANCE AGENCY
TAX COLLECTION ACTIVITY
DESCRIPTION OF UNIT OPERATION**

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

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

The total Tax Unit cost benefitting both UI and state programs for FY2019 was \$3,741,990. Of that amount, \$3,030,990 or 81% was paid with UI Administrative funds, \$355,486 or 9.5% was paid with STEP funds and \$355,486 or 9.5% was paid with TVEP funds.

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, \$710,972 was paid from non-federal sources for fiscal year ending June 30, 2019.

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

Signature: 
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Name of Official: Gerald Pierce

Title: Assistant Commissioner

Date of Execution: 5/21/2020

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APPENDIX H
FY2019 UNEMPLOYMENT INSURANCE PENALTIES AND INTEREST
ACTIVITY

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**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 (FY2018 and FY2019). The total cases for FY2018 and FY2019 was 13,842 with 1,947 (14.07%) 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 FY2019 was \$2,045,571 with \$287,728 attributable to fraud. Out of the \$287,728 attributable to fraud, 19.35% or \$55,689 were the costs associated with penalties.

In accordance with state and federal law, 30% of the fraud penalties collected are deposited into the UI Trust Fund and the remaining 70% collected are transferred to the state general fund. Therefore, from \$55,689 costs associated with penalties in FY2019, \$38,982 or 70% was attributable to the state general fund.

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2021 INDIRECT COST RATE PROPOSAL

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

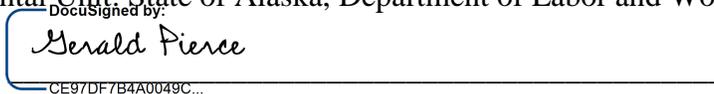
DESCRIPTIONS	FRAUD	NON-FRAUD	TOTAL
UI Overpayment Cases			
FY2018 Cases	1,011	6,580	7,591
FY2019 Cases	936	5,315	6,251
Total UI Overpayment Cases	<u>1,947</u>	<u>11,895</u>	<u>13,842</u>
2 Year Average Percentages	14.07%	85.93%	100.00%
Benefit Payment Control Expenditures			
FY2019 Expenditures	\$ 287,728	\$ 1,757,843	\$ 2,045,571
BARTS Screens			
Screens used to manage cases	6	25	31
Percentage	19.35%	80.65%	100.00%
Total Costs associated with assessing penalties	<u>\$ 55,689</u>	<u>\$ 1,417,616</u>	<u>\$ 1,473,305</u>
Breakdown of costs for assessing penalties	STATE	UCF	TOTAL
Penalties Collected			
FY2019 Penalty Revenue Collected	\$ 641,321.80	\$ 274,852.20	\$ 916,174.00
Statutorily Percentages on Penalties Collected	70.00%	30.00%	100.00%
Penalty Costs Attributable to Non-UCF	\$ 38,982		

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, 2019, \$39,982 was contributed to the UI appropriation from non-federal sources in the form of UI lease costs paid for with state general funds.

I declare that the foregoing is true and correct.

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

Signature:  DocuSigned by:
CE97DF7B4A0049C...

Name of Official: Gerald Pierce

Title: Assistant Commissioner

Date of Execution: 5/21/2020

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APPENDIX I
INCOME ELIGIBILITY VERIFICATION SYSTEM

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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, FY2020 AND FY2021

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**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2021 INDIRECT COST RATE PROPOSAL**

DEPARTMENT-WIDE

FISCAL YEARS 2020 and 2021

<u>DEPARTMENTAL OVERHEAD</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>VARIANCE for 2020 and 2021</u>	
	<u>2020</u>	<u>2021</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 2,438,420	\$ 2,350,617	\$ (87,803)	-3.74%
Benefits	1,451,959	1,479,551	27,592	1.86%
Travel	40,740	41,764	1,024	2.45%
Contract Services	1,037,207	962,052	(75,155)	-7.81%
Communications	72,510	49,447	(23,063)	-46.64%
Printing	5,200	5,252	52	0.99%
Repairs & Maintenance	5,089	6,379	1,291	20.23%
Equipment Rental	-	-	-	
Transportation	17,100	16,741	(359)	-2.14%
Premises Rent	89,523	87,018	(2,504)	-2.88%
Other	121,876	184,106	62,230	33.80%
Supplies	50,115	52,743	2,628	4.98%
Equipment	-	-	-	
Sub-Total Indirect Costs	5,329,738	5,235,671	(94,067)	-1.80%
SWCAP	\$ 139,409	\$ 139,409	-	0.00%
Leases paid from State funds	373,112	388,175	15,063	3.88%
Administrative Systems (IRIS/ALDER) Unbilled	54,802	40,477	(14,325)	-35.39%
Audit Costs	33,296	127,352	94,056	73.86%
Carryforward	142,266	914,931	772,665	84.45%
Total Indirect	\$ 6,072,623	\$ 6,846,015	\$ 773,392	11.30%
Base	\$ 69,658,421	\$ 71,168,631	\$ 1,510,210	2.12%
Department-Wide Rate	7.40%	7.59%	0.19%	2.50%
Statewide Rate	1.31%	2.03%	0.72%	35.47%
Combined Dept-Wide and Statewide Rates	8.71%	9.62%	0.91%	9.46%

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2021 INDIRECT COST RATE PROPOSAL**

DEPARTMENT-WIDE

FISCAL YEARS 2020 and 2021

<u>DVR</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>VARIANCE</u>	
	<u>2020</u>	<u>2021</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 560,879	\$ 560,752	\$ (127)	-0.02%
Benefits	316,975	319,754	2,779	0.87%
Travel	16,600	16,600	-	0.00%
Contract Services	206,000	217,900	11,900	5.46%
Communications	19,000	8,200	(10,800)	-131.71%
Printing	-	-	-	
Repairs & Maintenance	3,000	3,000	-	0.00%
Equipment Rental	-	-	-	
Transportation	-	-	-	
Premises Rent	25,600	26,500	900	3.40%
Other	11,200	9,200	(2,000)	-21.74%
Supplies	60,000	60,000	-	0.00%
Equipment	-	-	-	
Sub-Total Indirect Costs	1,219,254	1,221,906	2,652	0.22%
Carryforward	\$ (184,031)	\$ (188,733)	(4,702)	2.49%
Total Indirect	\$ 1,035,223	\$ 1,033,173	\$ (2,050)	-0.20%
Base	\$ 12,154,146	\$ 12,226,294	\$ 72,148	0.59%
DVR Division Rate	8.52%	8.45%	-0.07%	-0.80%
Department-Wide Rate	7.40%	7.59%	0.19%	2.50%
Statewide Rate	1.31%	2.03%	0.72%	35.47%
Total Rate	17.23%	18.07%	0.84%	4.66%

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY2021 INDIRECT COST RATE PROPOSAL**

DEPARTMENT-WIDE

FISCAL YEARS 2020 and 2021

<u>DETS</u>	PROJECTED	PROJECTED	VARIANCE	
	<u>2020</u>	<u>2021</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 563,745	\$ 577,577	\$ 13,832	2.39%
Benefits	320,107	328,585	8,477	2.58%
Travel	16,500	16,500	-	0.00%
Contract Services	95,400	114,500	19,100	16.68%
Communications	18,800	6,600	(12,200)	-184.85%
Printing	1,000	-	(1,000)	
Repairs & Maintenance	5,600	5,600	-	0.00%
Equipment Rental	-	-	-	
Transportation	-	-	-	
Premises Rent	19,100	19,100	-	
Other	62,700	6,000	(56,700)	-945.00%
Supplies	21,600	21,600	21,600	100.00%
Equipment	-	-	-	
Sub-Total Indirect Costs	1,124,553	1,096,062	(6,891)	-0.63%
Carryforward	\$ (62,222)	\$ (149,863)	(87,641)	0.00%
Total Indirect	\$ 1,062,331	\$ 946,199	\$ (94,532)	-9.99%
Base	\$ 28,308,947	\$ 28,644,838	\$ 335,891	1.17%
DETS Division Rate	3.75%	3.30%	-0.45%	-13.72%
Department-Wide Rate	7.40%	7.59%	0.19%	2.50%
Statewide Rate	1.31%	2.03%	0.72%	35.47%
Total Rate	12.46%	12.92%	0.46%	3.54%

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