



THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

Department of Labor and  
Workforce Development

ADMINISTRATIVE SERVICES  
Management Services

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December 30, 2024

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OSPE/OASAM/Division of Cost & Price Determination  
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U.S. Department of Labor  
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Washington, DC 20210

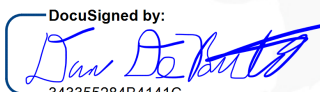
Dear Mr. Chau,

Enclosed is the FY2026 Indirect Cost Proposal for the Alaska Department of Labor and Workforce Development. Changes to this plan includes:

- Plan is prepared with unaudited actual expenditures for FY2024. Costs are reflected in various schedules in the report. To date, the final financial and single audit reports for this data is a work in progress.
- Appendix B2-2 for unbilled indirect cost from FY2024. Costs are reflected in Schedules VII-B, VIII-B and IX-B for the FY2024 carryforward amounts.
- Continued reference to FY2019 Statewide Cost Allocation Plan (SWCAP) report from the Alaska Department of Administration as the FY2024 SWCAP is unavailable. Costs are reflected in Schedule VII-A for the FY2026 statewide indirect cost rate calculation.

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

Sincerely,

DocuSigned by:  
  
343355284B4141C...  
Dan DeBartolo  
Director

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

**Alaska Department of Labor  
and  
Workforce Development**

**FY2026 Indirect Cost Proposal**

**For Fiscal Year Ending June 30, 2026**

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

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## TABLE OF CONTENTS

<b>Section I.</b>	<b>Introduction .....</b>	<b>4</b>
<b>Section II.</b>	<b>Certificate of Indirect Costs .....</b>	<b>8</b>
<b>Section III.</b>	<b>Organization Overview .....</b>	<b>10</b>
<b>Section IV.</b>	<b>Cost Policy .....</b>	<b>26</b>
<b>Section V.</b>	<b>Financial Information .....</b>	<b>31</b>
<b>Section VI.</b>	<b>Classification of Costs.....</b>	<b>41</b>
<b>Section VII.</b>	<b>FY2026 Department-Wide Fixed Indirect Cost Rate .....</b>	<b>83</b>
<b>Section VIII.</b>	<b>FY2026 Vocational Rehabilitation Division Fixed Indirect Cost Rate .....</b>	<b>88</b>
<b>Section IX.</b>	<b>FY2026 Employment and Training Services Division Fixed Indirect Cost Rate .....</b>	<b>93</b>
<b>Section X.</b>	<b>Allocated Costs.....</b>	<b>98</b>
<b>Appendix A: FY2026 Organizational Charts</b>		
<b>Appendix B1: Chart of Accounts</b>		
<b>Appendix B2: Financial Reports</b>		
<b>Appendix C: FY2024 and FY2026 Leases</b>		
<b>Appendix D: FY2024 Legislative Audit Unbilled</b>		
<b>Appendix E: FY2024 Administrative Systems (IRIS/ALDER) Unbilled</b>		
<b>Appendix F: FY2019 Statewide Cost Allocation Plan Agreement</b>		
<b>Appendix G: FY2024 Tax Collection Activity</b>		
<b>Appendix H: FY2024 Unemployment Insurance Penalties and Interest Activity</b>		
<b>Appendix I: Income Eligibility Verification System</b>		
<b>Appendix J: Trend Analysis, FY2025 and FY2026</b>		

***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, 2025, and ending June 30, 2026 (FY2026). The proposal has been developed to support the approval of a FY2026 department-wide fixed indirect cost rate, FY2026 Vocational Rehabilitation division fixed indirect cost rate, and FY2026 Employment and Training Services division fixed indirect cost rate by the U.S. Department of Labor (USDOL). The department's federal cognizant agency is USDOL.

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

- Section II: Certificate of Indirect Costs - Certificate signed by an authorized department official certifying the proposal has been prepared in accordance with applicable policies and procedures of OMB Circular 2 CFR 200 Subpart E.
- Section III: Organization Overview - Description of the responsibilities, services and funding of the department's divisions and programs.
- Section IV: Cost Policy - Statements on the department's cost policies and descriptions of procedures and methods used to assign costs to benefiting programs and funding sources.
- Section V: Financial Information - Schedules providing the department's unaudited actual expenditures for the fiscal year ended June 30, 2024 (FY2024) and budgeted expenditures and funding for FY2026.
- 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: FY2026 Department-Wide Fixed Indirect Cost Rate - Schedules providing the calculation of the FY2026 department-wide fixed indirect cost rate.
- Section VIII: FY2026 Vocational Rehabilitation Division Fixed Indirect Cost Rate - Schedules providing the calculation of the FY2026 Vocational Rehabilitation Division fixed indirect cost rate.

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- Section IX: FY2026 Employment and Training Services Division Fixed Indirect Cost Rate - Schedules providing the calculation of the FY2026 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: FY2026 Organizational Charts - Department organization charts.
  - Appendix B1: Chart of Accounts Financial Structures.
  - Appendix B2: 2024 Financial Reports – Appendix B2-1 Unaudited Department Operating and Capital Appropriation Expenditure Report; Appendix B2-2 Prior year Unbilled Indirect Costs; Appendix B2-3 Employee Timesheet for Indirect and Direct Charges.
  - Appendix C: FY2024 actual and FY2026 budgeted Leases - lease costs that show state paid versus component costs by lease that have been claimed as indirect costs.
  - Appendix D: FY2024 Legislative Audit - Memorandum billing for State of Alaska Single Audit Services that have been claimed as indirect costs.
  - Appendix E: FY2024 Administrative Systems (IRIS/ALDER) Unbilled - IRIS procurement, financial system and payroll system and ALDER (data warehouse) - for usage by the Department of Administration, Division of Finance that has been claimed as indirect costs.
  - Appendix F: FY2019 Statewide Cost Allocation Plan (SWCAP) Agreement – State of Alaska FY2019 SWCAP agreement identifying the statewide FY2019 fixed indirect costs. Section I identified Unbilled Costs. FY2024 SWCAP report is unavailable.
  - Appendix G: FY2024 Tax Collection Activity - Description of the department’s tax collection activity, and certification of compliance with ETA TEGL No. 06-05.
  - Appendix H: FY2024 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, FY2025 and FY2026 - Trend analysis of projected department overhead with variances.

***SECTION II***  
***CERTIFICATE OF INDIRECT COSTS***

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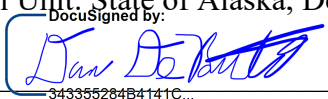
**STATE OF ALASKA**  
**DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT**  
**CERTIFICATE OF INDIRECT COSTS**

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 FY2026 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:  343355284B4141C...

Name of Official: Dan DeBartolo

Title: Administrative Services Division Director

Date of Execution: 12/30/2024



***SECTION III***  
***ORGANIZATION OVERVIEW***

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## ORGANIZATION OVERVIEW

In FY2026, the department consists of the Office of the Commissioner, the Alaska Workforce Investment Board, the Alaska Labor Relations Agency, Office of Citizenship Assistance and six divisions: Administrative Services, Workers' Compensation, Labor Standards and Safety, Employment and Training Services, Vocational Rehabilitation and the Alaska Vocational Technical Center. Each division consists of components which are described below.

FY2024 unaudited actual expenditures and FY2026 budgeted expenditures and funding information for each component is provided in Section V of the proposal, and FY2026 organization charts are provided in Appendix A of the proposal.

### Office of the Commissioner

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

#### Funding Sources:

1004: General Fund Receipts

1007: Inter-Agency Receipts

### Alaska Workforce Investment Board

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

#### Funding Sources:

1002: Federal Receipts

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

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

1004: General Fund Receipts

1007: Inter-Agency Receipts

1054: State Training and Employment Program Account

1151: Technical and Vocational Education Program Account

### **Alaska Labor Relations Agency**

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

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

Funding Source:

1004: General Fund Receipts

### **Office of Citizenship Assistance**

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

Funding Source:

1004: General Fund Receipts

### **Administrative Services Division**

The mission of the Administrative Services Division (ASD) is to provide support to the department's programs. The division provides centralized support services, assists in formulation of operating policies, and develops and implements management procedures for the department. The

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

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

### ***Management Services Component***

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

Several statewide administrative consolidation initiatives were put forward by the Alaska Department of Administration (DOA) for Travel, Payables, Information Technology, Human Resources, Procurement, and Performance Management starting in FY2017. At the conclusion of FY2023, the director position of the Administrative Services Division (ASD) and the recruitment technician position were transferred back to the Department, and the procurement consolidation initiative was cancelled. Last, four Network/Helpdesk Services positions that were moved to DOA, Office of Information Technology in FY2021 are transferred back to the Department under Management Services during FY2024. These four positions were moved from Management Services into the Technology Services component during FY2025.

#### Funding Sources:

##### 1002: Federal Receipts

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

##### 1003: General Fund Match

##### 1004: General Fund Receipts

##### 1007: Inter-Agency Receipts

### ***Leasing Component***

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

#### Funding Sources:

1004: General Fund Receipts

***Technology Services Component***

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

Funding Sources:

1002: Federal Receipts

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

1004: General Fund Receipts

1007: Inter-Agency Receipts

1054: State Training and Employment Program Account

1151: Technical and Vocational Education Program Account

1061: Capital Improvement Project Receipts

***Labor Market Information Component***

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

Funding Sources:

1002: Federal Receipts

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

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

1004: General Fund Receipts

1007: Inter-Agency Receipts

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:

1004: General Fund Receipts

1157: Workers Safety and Compensation Administration Account

#### ***Workers' Compensation Appeals Commission Component***

The Workers' Compensation Appeals Commission component ensures timely, thoughtful, well-reasoned, and sound decisions on appeals from final decisions and orders of the Alaska Workers'

Compensation Board. The commission is the exclusive and final authority for determining all questions of law and fact arising out of the Alaska Workers' Compensation Act. On matters taken to the commission, the decision of the commission is final and conclusive, unless appealed to the Alaska Supreme Court.

Funding Sources:

1004: General Fund Receipts

1157: Workers Safety and Compensation Administration Account

***Workers' Compensation Benefits Guaranty Fund Component***

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

Funding Sources:

1203: Workers' Compensation Benefits Guaranty Fund

***Second Injury Fund Component***

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

Funding Sources:

1031: Second Injury Fund Reserve Account

***Fishermen's Fund Component***

The Fishermen's Fund component provides assistance with the medical and health care costs of occupational injuries or illnesses due to commercial fishing activities on shore or in state waters, allowing commercial fishermen to get back to work promptly. The Fishermen's Fund was established in 1951 and provides funds for the care and treatment of Alaska licensed commercial fishermen whose injuries or illnesses are directly connected to operations as fishermen. The Fund is

not an insurance program, but an emergency payer of last resort for medical costs. Revenue to the fund comes from commercial fishing licenses.

**Funding Sources:**

1032: Fishermen's Fund Reserve Account

**Labor Standards and Safety Division**

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

***Wage and Hour Administration Component***

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

**Funding Sources:**

1004: General Fund Receipts

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

***Mechanical Inspection Component***

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

- Issuance of certificates of fitness for validating the qualifications of electricians, power linemen, plumbers, and boiler operators;



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

Funding Sources:

1004: General Fund Receipts

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1172: Building Safety Account

***Occupational Safety and Health Component***

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

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

- visits and providing employers and employees training on state and federal regulations;
- Processing employer requests for variances from existing standards;
  - Compiling and disseminating statistical information on program activity for department and state administrators and the federal Occupational Safety and Health Administration (OSHA);
  - Issuing certificates of fitness for validating the qualifications of painters, asbestos abatement workers, and explosive handlers; and auditing asbestos abatement and explosive handlers training programs.

Funding Sources:

1002: Federal Receipts

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

1003: General Fund Match

1007: Inter-Agency Receipts

1157: Workers Safety and Compensation Administration Account

***Alaska Safety Advisory 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:

1004: General Fund Receipts

1007: Inter-Agency Receipts

1108: Statutory Designated Program Receipts

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## **Employment and Training Services Division**

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

The Workforce Services and Workforce Development components merged into Workforce Services component in FY2024. The Data Processing component now called Technology Services was transferred back to the Administrative Services Division from the DETS Administration component in FY2026.

### ***Employment and Training Services Administration Component***

The Employment and Training Services Administration component provides administrative support and oversight of the division’s budget and financial policies and procedures. The Data Processing component now called Technology Services was transferred back to the Administrative Services Division from the DETS Administration component in FY2025.

#### **Funding Sources:**

1002: Federal Receipts

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

1003: General Fund Match

1007: Inter-Agency Receipts

### ***Workforce Services Component***

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

#### **Funding Sources:**

1002: Federal Receipts

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

1003: General Fund Match

1007: Inter-Agency Receipts

1049: Training and Building Fund

1054: State Training and Employment Program Account

1108: Statutory Designated Program Receipts

1151: Technical and Vocational Education Program Account

***Unemployment Insurance Component***

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

Funding Sources:

1002: Federal Receipts

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

- ALN/CFDA - 17.225 - Unemployment Insurance State Administration (Base Award), Reemployment & Eligibility Assessment (RESEA), Unemployment Insurance Disaster Unemployment Assistance (DUA), Disaster Relief and Emergency Assistance (FEMA DUA), Federal Pandemic Unemployment Compensation (FPUC), Pandemic Emergency Unemployment Compensation (PEUC), Pandemic Unemployment Assistance (PUA), Mixed Earnings Unemployment Compensation (MEUC), American Rescue Plan Act (ARPA) Fraud Detection & Prevention, American Rescue Plan Act Unemployment Insurance Integrity, American Rescue Plan Act Unemployment Insurance Tiger Team.

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1049: Training and Building Fund

1054: State Training and Employment Program Account

1108: Statutory Designated Program Receipts

1151: Technical and Vocational Education Program Account

### **Vocational Rehabilitation Division**

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

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

#### ***Vocational Rehabilitation Administration Component***

The Vocational Rehabilitation Administration component provides administrative oversight and support for all programs and activities of the division. The component: sets policy and provides oversight and evaluation of the activities of the division; monitors grants to public and private non-

profit organizations providing disabilities services; identifies new federal and state resources available to support the program; participates in a collaborative partnership with two federally required consumer controlled councils to ensure an effective service delivery system.

Funding Sources:

1002: Federal Receipts

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

1004: General Fund Receipts

1007: Inter-Agency Receipts

***Client Services Component***

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

Funding Sources:

1002: Federal Receipts

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

1003: General Fund Match

1004: General Fund Receipts

1117: Randolph Sheppard Small Business Fund

1237: Vocational Rehabilitation Small Business Enterprise Revolving Fund

### ***Disability Determination Component***

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

Funding Sources:

1002: Federal Receipts

- ALN/CFDA - 96.001 - Social Security - Disability Insurance

1007: Inter-Agency Receipts

### ***Special Projects Component***

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

Funding Sources:

1002: Federal Receipts

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

1003: General Fund Match

1004: General Fund Receipts

1007: Inter-Agency Receipts

1054: State Training and Employment Program Account

### **Alaska Vocational Technical Center Division**

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

#### ***Alaska Vocational Technical Center Component***

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

#### **Funding Sources:**

1002: Federal Receipts

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

1004: General Fund Receipts

1005: General Fund Program Receipts

1007: Inter-Agency Receipts

1108: Statutory Designated Program Receipts

1151: Technical and Vocational Education Program Account

#### ***AVTEC Facilities Maintenance Component***

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

The Division of Facilities Services (DFS) was established within Department of Transportation and Public Facilities (DOTPF) to consolidate statewide facilities maintenance functions under one



department in FY2021. Five AVTEC Facilities Maintenance staff that were moved to DFS in FY2021 are transferred back to the Department in FY2024.

Funding Sources:

1007: Inter-Agency Receipts

1151: Technical and Vocational Education Program Account

1061: Capital Improvement Project Receipts

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

***SECTION IV***  
***COST POLICY***

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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, FY2026 Department-Wide Fixed Indirect Cost Rate, provides the rate proposed for FY2026.

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, FY2026 Vocational Rehabilitation Division Fixed Indirect Cost Rate, provides the rate proposed for FY2026.

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, FY2026 Employment and Training Services Division Fixed Indirect Cost Rate, provides the rate proposed for FY2026.

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 FY2024 and budgeted expenditures and funding for FY2026. All subsequent schedules in the proposal reconcile to the schedules presented in this section. The schedules are provided following a brief description.

### **FY2024 Actual Department Expenditures**

Schedule V-A, Actual Department Expenditures (Unaudited) for the Fiscal Year Ended June 30, 2024, provides the department's total unaudited operating expenditures for FY2024 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.

### **FY2026 Budgeted Department Expenditures**

Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2026, provides the department's total budgeted expenditures for FY2026 as presented in the FY2026 Governor's Budget Plan Scenario (22363). 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.

### **FY2026 Budgeted Department Funding**

Schedule V-C, Budgeted Department Funding for the Fiscal Year Ending June 30, 2026, provides the department's total budgeted funding for FY2026 as presented in the FY2026 Governor's Budget Plan Scenario (22363). The schedule provides budgeted funding by component within the respective division. Information on the source of budgeted funding for each component is provided in Section III, Organization Overview.



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

- Federal Receipts (1002) - federal funding provided to the department.
- General Fund - includes the following general fund account codes:
  - General Fund Match (1003) - appropriation from the general fund used to match federal program funding.
  - General Fund Receipts (1004) - appropriation from the general fund not required as a match for federal programs.
  - General Fund Program Receipts (1005) - receipts for services provided by programs funded by general fund appropriations.
- I/A (Inter-Agency) Receipts (1007) - receipts for services provided to other department appropriations/programs and other state agencies.
- Employment Training - the State Training and Employment Program (STEP) Account (1054). A diversion of a portion of employee unemployment insurance tax payments (0.1 percent of covered wages) AS 23.15.625.
- Workers Safety - the Workers' Safety and Compensation Administration Account (1157). A percentage of workers' compensation premiums paid to insurers or a percentage of benefits paid by self-insurers AS 23.05.067.
- Technical and Vocational Education Program (TVEP) Account (1151) - program revenue generated through the diversion of a portion of employee unemployment insurance tax payments (0.25 percent of covered wages), AS 23.15.835.
- Other - includes the following funding sources:
  - Second Injury Fund Reserve Account (1031) – A percentage of indemnity benefits paid by insurers and employers AS 23.30.040
  - Fishermen's Fund Reserve Account (1032) - A percentage of fishermen's license and the equivalent from commercial fisheries entry permits AS 23.35.060.
  - Training and Building Fund (1049) - Derived through the collection of interest and penalties from past due unemployment insurance tax payments, penalties for failure to file reports and penalties for nonpayment of taxes (AS 23.20.185, AS 23.20.190 and AS 23.20.195) established under AS 23.20.130(d).
  - Capital Improvement Project Receipts (1061) - capital improvement receipts that are designated to specific projects.

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

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

ACTUAL DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
<b>Office of the Commissioner</b>							
Commissioner's Office	\$ 819,955	\$ 59,481	\$ 89,550	\$ 9,042		\$ -	\$ 978,028
Workforce Investment Board	1,208,911	40,362	374,679	54,311		15,734,769	17,413,032
AK Labor Relations Agency	429,885	8,229	61,608	12,986			512,708
Office of Citizenship Assistance							-
Total	2,458,751	108,072	525,837	76,339	-	15,734,769	18,903,768
<b>Administrative Services</b>							
Management Services	3,730,595	16,114	238,382	118,464			4,103,555
Leasing			1,772,031	6,250			1,778,281
Technology Services							-
Labor Market Information	3,085,944	51,036	451,195	24,373			3,612,548
Total	6,816,539	67,150	2,461,608	149,087	-	-	9,494,384
<b>Workers' Compensation</b>							
Workers' Compensation	4,526,387	60,354	1,012,044	87,649		11,545	5,697,979
WC Appeals Commission	334,901	-	59,519	1,349			395,769
WC Benefits Guaranty Fund	118,738		62,945	-		64,969	246,652
Second Injury Fund	218,595		32,637			1,650,008	1,901,240
Fishermen's Fund	207,502	17,277	231,945	11,794		495,846	964,364
Total	5,406,123	77,631	1,399,090	100,792	-	2,222,368	9,206,004
<b>Labor Standards and Safety</b>							
Wage and Hour Admin.	1,346,283	9,491	387,801	56,172			1,799,747
Mechanical Inspection	2,044,877	102,768	534,668	60,273			2,742,586
Occupational Safety and Health	3,840,573	151,974	876,466	29,358			4,898,371
Alaska Safety Advisory Council							-
Total	7,231,733	264,233	1,798,935	145,803	-	-	9,440,704
<b>Employment and Training Services</b>							
Employment & Training Svcs Admin	3,943,470	24,686	1,193,486	61,060			5,222,702
Workforce Services	10,553,067	151,232	4,877,924	167,594		9,569,656	25,319,473
Unemployment Insurance	13,375,691	75,719	5,668,997	120,111		-	19,240,518
Total	27,872,228	251,637	11,740,407	348,765	-	9,569,656	49,782,693

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

ACTUAL DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
<b>Vocational Rehabilitation</b>							
Vocational Rehabilitation Admin	736,030	15,015	93,558	5,657	-		850,260
Client Services	8,589,183	78,299	2,311,010	218,346		4,465,255	15,662,093
Disability Determination	3,134,894	3,980	815,848	26,692		963,819	4,945,233
Special Projects	256,356	10,060	34,110	76,153		2,425,465	2,802,144
Total	<u>12,716,463</u>	<u>107,354</u>	<u>3,254,526</u>	<u>326,848</u>	<u>-</u>	<u>7,854,539</u>	<u>24,259,730</u>
<b>AK Vocational Technical Center</b>							
AK Vocational Technical Center	7,683,090	58,955	3,132,775	1,139,298	50,444	621,427	12,685,989
AVTEC Facilities Maintenance	806,288	450	1,713,492	136,698	-		2,656,928
Total	<u>8,489,378</u>	<u>59,405</u>	<u>4,846,267</u>	<u>1,275,996</u>	<u>50,444</u>	<u>621,427</u>	<u>15,342,917</u>
<b>Total Operating Appropriations</b>	<u>70,991,215</u>	<u>935,482</u>	<u>26,026,670</u>	<u>2,423,630</u>	<u>50,444</u>	<u>36,002,759</u>	<u>136,430,200</u>
<b>Multi-Year Operating Appropriations</b>							
B23B 075323230 Workforce Trng & Emplmnt Prg			79,657			3,662,612	3,742,269
B23D 071123430 AWIB Construction Academy	46,209		94,588			849,188	989,985
B23E 075323530 Self Selected Trng for Individual						675,165	675,165
Total	<u>46,209</u>	<u>-</u>	<u>174,245</u>	<u>-</u>	<u>-</u>	<u>5,186,965</u>	<u>5,407,419</u>
<b>Capital Appropriations</b>							
B21A 077221130 VR BEP Equip Replacement			33,745		44,399		78,144
B24A B72121004 BEP Child Care Facility			2,494				2,494
B24B B72221004 BEP Fac Dev & Equip Repl			8,091				8,091
Total	<u>-</u>	<u>-</u>	<u>44,330</u>	<u>-</u>	<u>44,399</u>	<u>-</u>	<u>88,729</u>
<b>Capital Unbudgeted RSAs</b>							
B19A - 07RS01821 AVT STW Deferred Maint CIP			321,007		155,600		476,607
B20A - 07RS01822 AVT STW Deferred Maint CIP			14,909				14,909
B22B - 07RS01823 AVT STW Deferred Maint CIP			1,214,434				1,214,434
Total	<u>-</u>	<u>-</u>	<u>1,550,350</u>	<u>-</u>	<u>155,600</u>	<u>-</u>	<u>1,705,950</u>
<b>Grand Total</b>	<u>\$ 71,037,424</u>	<u>\$ 935,482</u>	<u>\$ 27,795,595</u>	<u>\$ 2,423,630</u>	<u>\$ 250,443</u>	<u>\$ 41,189,724</u>	<u>\$ 143,632,298</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
<b>Office of the Commissioner</b>							
Commissioner's Office	\$ 1,221,600	\$ 99,200	\$ 125,700	\$ 22,700	\$ -	\$ -	\$ 1,469,200
Workforce Investment Board	1,559,600	130,600	515,900	53,500	-	26,351,100	28,610,700
AK Labor Relations Agency	573,000	12,000	39,700	2,200	-	-	626,900
Office of Citizenship Assistance	335,600	7,100	53,000	50,000	-	-	445,700
Total	3,689,800	248,900	734,300	128,400	-	26,351,100	31,152,500
<b>Administrative Services</b>							
Management Services	4,182,700	30,800	853,100	61,600	-	-	5,128,200
Leasing	-	-	2,002,500	-	-	-	2,002,500
Technology Services	4,054,000	13,800	2,564,800	80,000	-	-	6,712,600
Labor Market Information	3,524,400	63,700	660,200	25,000	-	-	4,273,300
Total	11,761,100	108,300	6,080,600	166,600	-	-	18,116,600
<b>Workers' Compensation</b>							
Workers' Compensation	5,671,700	70,400	1,050,500	74,800	-	11,600	6,879,000
WC Appeals Commission	378,200	-	111,100	5,000	-	-	494,300
WC Benefits Guaranty Fund	129,200	-	231,600	2,000	-	432,700	795,500
Second Injury Fund	257,200	-	65,700	4,300	-	2,568,300	2,895,500
Fishermen's Fund	320,100	28,000	322,500	41,400	-	744,700	1,456,700
Total	6,756,400	98,400	1,781,400	127,500	-	3,757,300	12,521,000
<b>Labor Standards and Safety</b>							
Wage and Hour Admin.	2,241,300	13,900	673,300	12,000	-	-	2,940,500
Mechanical Inspection	3,264,600	145,100	530,800	20,000	-	-	3,960,500
Occupational Safety and Health	4,556,800	142,900	1,059,700	27,000	-	-	5,786,400
Alaska Safety Advisory Council	284,000	10,400	184,100	93,700	-	-	572,200
Total	10,346,700	312,300	2,447,900	152,700	-	-	13,259,600

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

ORGANIZATION UNIT	PERSONAL SERVICES 1000	TRAVEL 2000	SERVICES 3000	SUPPLIES 4000	CAPITAL OUTLAY 5000	ASSISTANCE 7000	TOTAL COST TOTAL
<b>Employment and Training Services</b>							
Employment Training Svcs Admin	1,842,400	38,900	905,000	29,800	-	-	2,816,100
Workforce Services	13,256,200	290,700	5,188,900	163,800	-	9,573,000	28,472,600
Unemployment Insurance	17,792,300	110,000	7,757,900	355,200	-	48,000	26,063,400
Total	<u>32,890,900</u>	<u>439,600</u>	<u>13,851,800</u>	<u>548,800</u>	-	<u>9,621,000</u>	<u>57,352,100</u>
<b>Vocational Rehabilitation</b>							
Vocational Rehab. Admin.	934,600	28,500	220,800	20,200	-	97,500	1,301,600
Client Services	10,604,000	283,500	2,584,800	177,600	-	5,161,100	18,811,000
Disability Determination	3,738,000	17,900	982,400	38,000	-	1,661,400	6,437,700
Special Projects	297,700	19,400	44,800	103,900	-	2,481,300	2,947,100
Total	<u>15,574,300</u>	<u>349,300</u>	<u>3,832,800</u>	<u>339,700</u>	-	<u>9,401,300</u>	<u>29,497,400</u>
<b>AK Vocational Technical Center</b>							
AK Vocational Technical Center	8,575,900	75,100	2,545,600	1,012,600	100,000	4,088,700	16,397,900
AVTEC Facilities Maintenance	1,215,800	-	1,591,900	140,400	-	-	2,948,100
Total	<u>9,791,700</u>	<u>75,100</u>	<u>4,137,500</u>	<u>1,153,000</u>	<u>100,000</u>	<u>4,088,700</u>	<u>19,346,000</u>
<b>Grand Total</b>	<u>\$ 90,810,900</u>	<u>\$ 1,631,900</u>	<u>\$ 32,866,300</u>	<u>\$ 2,616,700</u>	<u>\$ 100,000</u>	<u>\$ 53,219,400</u>	<u>\$ 181,245,200</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT FUNDING  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

ORGANIZATION UNIT	FEDERAL RECEIPTS	GENERAL FUND	I/A RECEIPTS	EMPLOYMENT TRAINING	VOCATIONAL TRAINING	WORKERS SAFETY	OTHER	TOTAL
<b>Office of the Commissioner</b>								
Commissioner's Office		542,800	926,400					1,469,200
Workforce Investment Board	7,748,600	2,312,300	416,400	7,167,800	10,965,600			28,610,700
AK Labor Relations Agency		626,900						626,900
Office of Citizenship Assistance		445,700						445,700
Total	7,748,600	3,927,700	1,342,800	7,167,800	10,965,600	-	-	31,152,500
<b>Administrative Services</b>								
Management Services	3,158,400	419,400	1,550,400					5,128,200
Leasing		2,002,500						2,002,500
Technology Services	5,169,900	15,000	1,338,300	35,000	35,000		119,400	6,712,600
Labor Market Information	1,447,900	1,001,000	1,640,800			135,400	48,200	4,273,300
Total	9,776,200	3,437,900	4,529,500	35,000	35,000	135,400	167,600	18,116,600
<b>Workers' Compensation</b>								
Workers' Compensation		145,200				6,733,800		6,879,000
WC Appeals Commission		25,300				469,000		494,300
WC Benefits Guaranty Fund							795,500	795,500
Second Injury Fund							2,895,500	2,895,500
Fishermen's Fund							1,456,700	1,456,700
Total	-	170,500	-	-	-	7,202,800	5,147,700	12,521,000
<b>Labor Standards and Safety</b>								
Wage and Hour Admin.		2,231,200	709,300					2,940,500
Mechanical Inspection		1,043,000	745,800				2,171,700	3,960,500
Occupational Safety and Health	2,499,600	2,384,400	208,000			694,400		5,786,400
Alaska Safety Advisory Council		290,400					281,800	572,200
Total	2,499,600	5,949,000	1,663,100	-	-	694,400	2,453,500	13,259,600

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

BUDGETED DEPARTMENT FUNDING  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

<u>ORGANIZATION UNIT</u>	<u>FEDERAL RECEIPTS</u>	<u>GENERAL FUND</u>	<u>I/A RECEIPTS</u>	<u>EMPLOYMENT TRAINING</u>	<u>VOCATIONAL TRAINING</u>	<u>WORKERS SAFETY</u>	<u>OTHER</u>	<u>TOTAL</u>
<b>Employment and Training Services</b>								
Employment Training Svcs Admin	2,115,400	15,500	685,200					2,816,100
Workforce Services	21,159,800	1,975,400	2,608,300	1,952,300	14,800		762,000	28,472,600
Unemployment Insurance	24,709,200	8,700	358,200	447,900	447,900		91,500	26,063,400
Total	47,984,400	1,999,600	3,651,700	2,400,200	462,700	-	853,500	57,352,100
<b>Vocational Rehabilitation</b>								
Vocational Rehab. Admin.	983,000	6,600	312,000					1,301,600
Client Services	14,178,700	4,368,100					264,200	18,811,000
Disability Determination	6,129,400		308,300					6,437,700
Special Projects	2,505,200	155,900	96,000	190,000				2,947,100
Total	23,796,300	4,530,600	716,300	190,000	-	-	264,200	29,497,400
<b>AK Vocational Technical Center</b>								
AK Vocational Technical Center	815,300	9,492,200	1,126,300		3,759,600		1,204,500	16,397,900
AVTEC Facilities Maintenance			2,848,300				99,800	2,948,100
Total	815,300	9,492,200	3,974,600	-	3,759,600	-	1,304,300	19,346,000
<b>Grand Total</b>	<u>\$ 92,620,400</u>	<u>\$ 29,507,500</u>	<u>\$ 15,878,000</u>	<u>\$ 9,793,000</u>	<u>\$ 15,222,900</u>	<u>\$ 8,032,600</u>	<u>\$ 10,190,800</u>	<u>\$ 181,245,200</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 FY2024 Total Actual Costs**

Schedule VI-A provides the classification of the department's total actual costs for FY2024. The schedule reconciles to Schedule V-A, Actual Department Expenditures (unaudited) for the Fiscal Year Ended June 30, 2024, 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 FY2024 carryforward adjustments, which are included in the development of FY2026 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.

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## Support Schedules for Schedule VI-A and VI-B

The support schedules provide detail information for each component that has FY2024 unaudited actual costs that have been classified as indirect. These schedules are formatted as follows:

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

### *Schedule VI A-1: Commissioner's Office*

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

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

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

### ***Schedule VI A-2: Management Services***

The Management Services component of the Administrative Services Division is responsible for the provision of efficient and effective administrative services in support of all department programs. The component provides budget planning, development, monitoring and reporting; federal and state accounting and reporting; human resources consultation and recruitment support; and procurement, mail and office space management for department programs. All costs of the component have been classified as indirect costs, except for OMB unallowable costs. In FY2026, the component was organized into the following sections:

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

### ***Schedule VI A-3: Labor Market Information***

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

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

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

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

***Schedule VI A-5: Vocational Rehabilitation Administration***

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

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

***Schedule VI A-6: Employment and Training Services Administration***

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

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

**Schedule VI-B: Classification of FY2024 Actual Personal Services Costs**

Schedule VI-B provides the classification of the department's actual personal services costs for FY2024. The schedule reconciles to Schedule V-A, Actual Department Expenditures (unaudited)

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for the Fiscal Year Ended June 30, 2024, in Section V of the proposal. Schedule information is utilized in the determination of the FY2024 carryforward adjustments, which are included in the development of FY2026 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 FY2026 Total Budgeted Costs**

Schedule VI-C provides the classification of the department's total budgeted costs for FY2026. The schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2026, in Section V of the proposal. The schedule also identifies additional non-department financial statement costs incurred on behalf of department programs. The schedule is formatted as follows:

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

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

### **Support Schedules for Schedule VI-C**

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

- Description - brief description of positions and costs;
- PCN - position control number;
- Per Budget - total costs originally included in the FY2026 Governor's Budget Plan Scenario (22363);
- Adjusted Costs - costs added to or excluded from the department's budget as submitted by the Governor to the Legislature;
- Total Costs - total costs that are expected to occur;
- Direct Costs - costs that are specifically or readily identifiable with a specific program, and costs above the federal salary cap for Executive Level II under TEGL 05-06 are included in this column;
- Indirect Costs - costs that have been classified as either department-wide or division indirect costs.

### ***Schedule VI C-1: Commissioner's Office***

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

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

- Special Assistant to the Commissioner 2 (PCN 07-1037 and 07-1039) - Monitors, researches and reports all aspects of issues related to the management of the

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

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

### ***Schedule VI C-2: Management Services***

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

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

- ❑ Director's Office - This section is responsible for assisting in the development of department administrative policies and procedures; resolution of any state or federal audit findings; budget planning, preparation, monitoring, and reporting; payroll and human resources activities; and management oversight of all activities and services of the Administrative Services Division. Services provided benefit all department programs. The section consists of the following positions:
  - Division Director (PCN 07-1101)
  - Division Operations Manager (PCN 07-1201)
  - IT Manager 3 (PCN 07-1728)
  - Budget Analyst 3 (PCN 07-1205)
  - Budget Analyst 1/2 (PCN 07-6034)
  - Administrative Operations Manager 1 (PCN 07-1515)
  - Administrative Officer 2 (PCN 07-1007)
  - Administrative Assistant 3 (PCN 07-1203)
- ❑ Human Resources Section - This section assists the department in recruiting, managing and developing a high quality workforce. Services include monitoring and ensuring department compliance with all state and federal employment laws, policies and procedures, and collective bargaining agreements. Services provided benefit all department programs:



- Human Resources Consultant 4 (PCN 02-8073)
- Human Resources Technician 2 (PCN 07-5813)
- Procurement and Office Services Section - This section is responsible for records management, mailroom, procurement, property management and other general administrative services. Services provided benefit all department programs. The section consists of the following positions:
  - Procurement Specialist 4 (PCN 07-1107)
  - Procurement Specialist 3 (PCN 07-1405)
  - Procurement Specialist 2 (PCN 07-1226)
  - Procurement Specialist 1 (PCN 05-8397)
  - Administrative Assistant 1 (PCN 07-1106)
  - Office Assistant 2 (PCN 07-1108)
  - Mail Services Courier (PCN 07-1404)
- Fiscal Services Section - This section is responsible for the proper payment and recording of all department expenditure and revenue transactions; preparing financial reports for internal and external distribution; assuring department compliance with all state and federal accounting and financial reporting policies and procedures; and fiscal contract monitoring. Services provided benefit all department programs. The section consists of the following positions:
  - Accountant 5 (PCN 21-2046)
  - Accountant 4 (PCN 07-1222)
  - Accountant 4 (PCN 07-4517)
  - Accountant 3 (PCN 07-1218)
  - Accountant 3 (PCN 07-1225)
  - Accountant 3 (PCN 07-1710)
  - Accountant 3 (PCN 21-2007)
  - Accounting Technician 3 (PCN 07-1209)

- Accounting Technician 3 (PCN 07-1213)
- Accounting Technician 3 (PCN 07-1216)
- Accounting Technician 3 (PCN 07-5840)
- Accounting Technician 1 (PCN 07-1224)

***Schedule VI C-3: Labor Market Information***

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

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

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

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

- Accounting Technician 3 (PCN 05-8396)

### ***Schedule VI C-5: Vocational Rehabilitation Administration***

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

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

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

### ***Schedule VI C-6: Employment and Training Services Administration***

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

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

- Division Director (PCN 01-332X)
- Division Operations Manager (PCN 07-5105)
- Administrative Operations Manager 2 (PCN 07-5172)

- Administrative Officer 2 (PCN 21-2018)
- Administrative Assistant 2 (PCN 07-5044)
- Accountant 4 (PCN 07-5481)
- Accountant 3 (PCN 07-5847)
- Accountant 3 (PCN 07-5958)
- Accounting Technician 3 (PCN 07-5750)
- Accounting Technician 3 (PCN 07-5784)
- Accounting Technician 2 (PCN 07-5311)

***Schedule VI-D: Classification of FY2026 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, 2026. The schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2026, in Section V of the proposal. Schedule information is utilized in the determination of the FY2026 indirect cost rate base. The schedule is formatted as follows:

- ❑ Organization Unit - brief title of divisions and components comprising each division;
- ❑ Support Schedule - provides a reference to the support schedule that provides detail information on budgeted costs that have been classified as department-wide or division indirect costs (same schedules supporting Schedule VI-C);
- ❑ Total Personal Services - total budgeted personal services costs of the department that reconciles to Schedule V-B in Section V of the proposal;
- ❑ Adjusted Costs – costs added to or excluded from the department’s budget as submitted by the Governor to the Legislature;
- ❑ Direct Personal Services - personal services costs of positions specifically or readily identifiable with a specific program;
- ❑ Department-Wide Indirect Personal Services Costs - personal services costs of positions providing services benefiting all programs of the department;
- ❑ Division Indirect Personal Services Costs - personal services costs of positions benefiting all programs of a division;

- Total Indirect Personal Services Costs - total personal services costs of positions providing services classified as indirect costs.

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS		
				DEPT-WIDE	DIVISION	TOTAL
<b>Office of the Commissioner</b>						
Commissioner's Office	VI A-1	\$ 978,028	\$ 484,366	\$ 493,662		\$ 493,662
Workforce Investment Board		17,413,032	\$ 17,413,032			-
AK Labor Relations Agency		512,708	\$ 512,708			-
Office of Citizenship Assistance		-	\$ -			-
Total		18,903,768	18,410,106	493,662	-	493,662
<b>Administrative Services</b>						
Management Services	VI A-2	4,103,555	604,830	3,498,725		\$ 3,498,725
Leasing		1,778,281	1,778,281			\$ -
Technology Services		-	-			\$ -
Labor Market Information	VI A-3	3,612,548	3,296,101	316,447		\$ 316,447
Total		9,494,384	5,679,212	3,815,172	-	3,815,172
<b>Workers' Compensation</b>						
Workers' Compensation		5,697,979	5,697,979			-
WC Appeals Commission		395,769	395,769			-
WC Benefits Guaranty Fund		246,652	246,652			-
Second Injury Fund		1,901,240	1,901,240			-
Fishermen's Fund		964,364	964,364			-
Total		9,206,004	9,206,004	-	-	-
<b>Labor Standards and Safety</b>						
Wage and Hour Admin.		1,799,747	1,799,747			-
Mechanical Inspection		2,742,586	2,742,586			-
Occupational Safety and Health		4,898,371	4,898,371			-
Alaska Safety Advisory Council		-	-			-
Total		9,440,704	9,440,704	-	-	-

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS		
				DEPT-WIDE	DIVISION	TOTAL
<b>Employment and Training Services</b>						
Employment & Training Svcs Admin	VI A-6	5,222,702	4,026,209		1,196,493	1,196,493
Workforce Services		25,319,473	25,319,473			-
Workforce Development (merged to WS in FY24)		-	-			-
Unemployment Insurance		19,240,518	19,240,518			-
Total		49,782,693	48,586,200	-	1,196,493	1,196,493
<b>Vocational Rehabilitation</b>						
Vocational Rehabilitation Admin	VI A-5	850,260	-		850,260	850,260
Client Services		15,662,093	15,662,093			-
Disability Determination		4,945,233	4,945,233			-
Special Projects		2,802,144	2,802,144			-
Total		24,259,730	23,409,470	-	850,260	850,260
<b>AK Vocational Technical Center</b>						
AK Vocational Technical Center	VI A-4	12,685,989	12,589,087	96,902		96,902
AVTEC Facilities Maintenance		2,656,928	2,656,928			-
Total		15,342,917	15,246,015	96,902	-	96,902
<b>Total Operating Appropriations</b>		136,430,200	136,430,200	-		-
<b>Multi-Year Operating Appropriations</b>						
B23B 075323230 Workforce Trng & Emplmnt Prg		3,742,269	3,742,269			-
B23D 071123430 AWIB Construction Academy		989,985	989,985			-
B23E 075323530 Self Selected Trng for Individual		675,165	675,165			-
Total		5,407,419	5,407,419	-	-	-
<b>Capital Appropriations</b>						
B21A 077221130 VR BEP Equip Replacement		78,144	78,144			-
B24A B72121004 BEP Child Care Facility		2,494	2,494			-
B24B B72221004 BEP Fac Dev & Equip Repl		8,091	8,091			-
Total		88,729	88,729	-	-	-

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS		
				DEPT-WIDE	DIVISION	TOTAL
<b>Capital Unbudgeted RSAs</b>						
B19A - 07RS01821 AVT STW Deferred Maint CIP		476,607	476,607			-
B20A - 07RS01822 AVT STW Deferred Maint CIP		14,909	14,909			-
B22B - 07RS01823 AVT STW Deferred Maint CIP		1,214,434	1,214,434			-
Total		<u>1,705,950</u>	<u>1,705,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Actual</b>		<u>143,632,298</u>	<u>137,179,809</u>	<u>4,405,736</u>	<u>2,046,753</u>	<u>6,452,489</u>
<b>Additional Costs</b>						
FY2024 State Paid Leases	Appendix C	385,532	44,596	340,936		340,936
FY2024 Legislative Audit Costs Unbilled	Appendix D	597,031		597,031		597,031
FY2024 Administrative Systems (IRIS/ALDER) Unbilled	Appendix E	73,460		73,460		73,460
FY2019 Statewide Costs (FY2024 Unavailable)	Appendix F	294,095		294,095		294,095
<b>Total Additional Costs</b>		<u>1,350,118</u>	<u>44,596</u>	<u>1,305,522</u>	<u>-</u>	<u>1,305,522</u>
<b>Grand Total</b>		<u>\$ 144,982,416</u>	<u>\$ 137,224,405</u>	<u>\$ 5,711,258</u>	<u>\$ 2,046,753</u>	<u>\$ 7,758,011</u>



ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE  
 ACTUAL DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS
<b>Personal Services</b>	\$ 819,955	\$ 399,324	\$ 420,631
<b>Travel</b>	59,481	3,880	55,601
<b>Services</b>			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	89,550	74,165	15,385
Total Services	89,550	74,165	15,385
<b>Supplies</b>	9,042	6,997	2,045
<b>Capital Outlay</b>			
Equipment Less Than \$5,000	-	-	
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
<b>Assistance</b>	-	-	-
<b>Total Costs</b>	\$ 978,028	\$ 484,366	\$ 493,662

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES  
 ACTUAL DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Personal Services</b>	\$ 3,730,595	\$ 343,216	3,387,379
<b>Travel</b>	16,114	-	16,114
<b>Services</b>			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	238,382	209,642	28,740
<b>Total Services</b>	238,382	209,642	28,740
<b>Supplies</b>	118,464	51,972	66,492
<b>Capital Outlay</b>			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
<b>Total Capital Outlay</b>	-	-	-
<b>Assistance</b>	-	-	-
<b>Total Costs</b>	\$ 4,103,555	\$ 604,830	\$ 3,498,725

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION  
 ACTUAL DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Personal Services</b>	\$ 3,085,944	\$ 2,775,440	\$ 310,504
<b>Travel</b>	51,036	51,036	\$ -
<b>Services</b>			
Unallowable Vehicles			
Penalties and Fines			
Penalty Interest			
Other	451,195	450,262	933
Total Services	451,195	450,262	933
<b>Supplies</b>	24,373	19,363	5,010
<b>Capital Outlay</b>			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
<b>Assistance</b>	-	-	-
<b>Total Costs</b>	\$ 3,612,548	\$ 3,296,101	\$ 316,447

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER  
 ACTUAL DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Personal Services</b>	\$ 7,683,090	\$ 7,586,188	\$ 96,902
<b>Travel</b>	58,955	58,955	-
<b>Services</b>			
Unallowable Vehicle Penalties and Fines			
Penalty Interest			
Other	3,132,775	3,132,775	
Total Services	3,132,775	3,132,775	-
<b>Supplies</b>	1,139,298	1,139,298	-
<b>Capital Outlay</b>			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater	50,444	50,444	
Total Capital Outlay	50,444	50,444	-
<b>Assistance</b>	621,427	621,427	-
<b>Total Costs</b>	\$ 12,685,989	\$ 12,589,087	\$ 96,902

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION  
 ACTUAL DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
<b>Personal Services</b>	\$ 736,030	\$ -	\$ 736,030
<b>Travel</b>	15,015	-	15,015
<b>Services</b>			
Unallowable Vehicle			
Penalties and Fines			
Penalty Interest			
Other	93,558	-	93,558
<b>Total Services</b>	93,558	-	93,558
<b>Supplies</b>	5,657	-	5,657
<b>Capital Outlay</b>			
Equipment Less Than \$5,000	-	-	
Equipment \$5,000 and Greater			
<b>Total Capital Outlay</b>	-	-	-
<b>Assistance</b>	-	-	-
<b>Total Costs</b>	\$ 850,260	\$ -	\$ 850,260

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION  
 ACTUAL DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
<b>Personal Services</b>	\$ 3,943,470	\$ 2,955,359	\$ 988,111
<b>Travel</b>	24,686	1,096	23,590
<b>Services</b>			
Unallowable Vehicle Penalties and Fines			
Penalty Interest			
Other	1,193,486	1,030,347	163,139
Total Services	1,193,486	1,030,347	163,139
<b>Supplies</b>	61,060	39,407	21,653
<b>Capital Outlay</b>			
Equipment Less Than \$5,000			
Equipment \$5,000 and Greater			
Total Capital Outlay	-	-	-
<b>Assistance</b>	-	-	-
<b>Total Costs</b>	\$ 5,222,702	\$ 4,026,209	\$ 1,196,493

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL SERVICES	DIRECT PERSONAL SERVICES	INDIRECT PERSONAL SERVICES		
				DEPT-WIDE	DIVISION	TOTAL
<b>Office of the Commissioner</b>						
Commissioner's Office	VI A-1	\$ 819,955	\$ 399,324	\$ 420,631	\$ -	\$ 420,631
Workforce Investment Board		1,208,911	1,208,911			-
AK Labor Relations Agency		429,885	429,885			-
Office of Citizenship Assistance		-	-			-
Total		<u>2,458,751</u>	<u>2,038,120</u>	<u>420,631</u>	<u>-</u>	<u>420,631</u>
<b>Administrative Services</b>						
Management Services	VI A-2	3,730,595	343,216	3,387,379		3,387,379
Leasing		-	-			-
Technology Services		-	-			-
Labor Market Information	VI A-3	3,085,944	2,775,440	310,504		310,504
Total		<u>6,816,539</u>	<u>3,118,656</u>	<u>3,697,883</u>	<u>-</u>	<u>3,697,883</u>
<b>Workers' Compensation</b>						
Workers' Compensation		4,526,387	4,526,387			-
WC Appeals Commission		334,901	334,901			-
WC Benefits Guaranty Fund		118,738	118,738			-
Second Injury Fund		218,595	218,595			-
Fishermen's Fund		207,502	207,502			-
Total		<u>5,406,123</u>	<u>5,406,123</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Labor Standards and Safety</b>						
Wage and Hour Admin.		1,346,283	1,346,283			-
Mechanical Inspection		2,044,877	2,044,877			-
Occupational Safety and Health		3,840,573	3,840,573			-
Alaska Safety Advisory Council		-	-			-
Total		<u>7,231,733</u>	<u>7,231,733</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL SERVICES	DIRECT PERSONAL SERVICES	INDIRECT PERSONAL SERVICES		
				DEPT-WIDE	DIVISION	TOTAL
<b>Employment and Training Services</b>						
Employment & Training Svcs Admin	VI A-6	3,943,470	2,955,359		988,111	988,111
Workforce Services		10,553,067	10,553,067			-
Unemployment Insurance		13,375,691	13,375,691			-
Total		27,872,228	26,884,117	-	988,111	988,111
<b>Vocational Rehabilitation</b>						
Vocational Rehabilitation Admin	VI A-5	736,030	-		736,030	736,030
Client Services		8,589,183	8,589,183			-
Disability Determination		3,134,894	3,134,894			-
Special Projects		256,356	256,356			-
Total		12,716,463	11,980,433	-	736,030	736,030
<b>AK Vocational Technical Center</b>						
AK Vocational Technical Center	VI A-4	7,683,090	7,586,188	96,902		96,902
AVTEC Facilities Maintenance		806,288	806,288			-
Total		8,489,378	8,392,476	96,902	-	96,902
<b>Total Operating Appropriations</b>		70,991,215	65,051,658	4,215,416	1,724,141	5,939,557
<b>Multi-Year Operating Appropriations</b>						
B23B 075323230 Workforce Trng & Emplmnt Prg		-	-			-
B23D 071123430 AWIB Construction Academy		46,209	46,209			-
B23E 075323530 Self Selected Trng for Individual		-	-			-
Total		46,209	46,209	-	-	-



ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2024 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL SERVICES	DIRECT PERSONAL SERVICES	INDIRECT PERSONAL SERVICES		
				DEPT-WIDE	DIVISION	TOTAL
<b>Capital Appropriations</b>						
B24A B72121004 BEP Child Care Facility		-	-			-
Total		-	-	-	-	-
<b>Capital Unbudgeted RSAs</b>						
B19A - 07RS01821 AVT STW Deferred Maint CIP		-	-			
B20A - 07RS01822 AVT STW Deferred Maint CIP		-	-			
B22B - 07RS01823 AVT STW Deferred Maint CIP		-	-			
Total		-	-	-	-	-
<b>Total Operating and Capital Appropriations</b>		<u>71,037,424</u>	<u>65,097,867</u>	<u>4,215,416</u>	<u>1,724,141</u>	<u>5,939,557</u>
<b>Additional Costs</b>						
FY2024 State Paid Leases	Appendix C	-	-			-
FY2024 Legislative Audit Costs Unbilled	Appendix D	-	-			-
FY2024 Administrative Systems (IRIS/ALDER) Unbilled	Appendix E	-	-			-
FY2019 Statewide Costs (FY2024 Unavailable)	Appendix F	-	-			-
<b>Total Additional Costs</b>		-	-	-	-	-
<b>Grand Total</b>		<u>\$ 71,037,424</u>	<u>\$ 65,097,867</u>	<u>\$ 4,215,416</u>	<u>\$ 1,724,141</u>	<u>\$ 5,939,557</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2026 TOTAL BUDGETED COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	ADJUSTED COSTS	DIRECT COSTS	INDIRECT COSTS		
					DEPT-WIDE	DIVISION	TOTAL
<b>Office of the Commissioner</b>							
Commissioner's Office	VI C-1	\$ 1,469,200	\$ -	414,174	\$ 1,055,026		\$ 1,055,026
Workforce Investment Board		28,610,700		28,610,700			-
AK Labor Relations Agency		626,900		626,900			-
Office of Citizenship Assistance		445,700		445,700			-
Total		<u>31,152,500</u>	<u>-</u>	<u>30,097,474</u>	<u>1,055,026</u>	<u>-</u>	<u>1,055,026</u>
<b>Administrative Services</b>							
Management Services	VI C-2	5,128,200	-	54,539	5,073,661		5,073,661
Leasing		2,002,500		2,002,500			-
Technology Services		6,712,600		6,712,600			-
Labor Market Information	VI C-3	4,273,300	-	3,757,135	516,165		516,165
Total		<u>18,116,600</u>	<u>-</u>	<u>12,526,773</u>	<u>5,589,827</u>	<u>-</u>	<u>5,589,827</u>
<b>Workers' Compensation</b>							
Workers' Compensation		6,879,000		6,879,000			-
WC Appeals Commission		494,300		494,300			-
WC Benefits Guaranty Fund		795,500		795,500			-
Second Injury Fund		2,895,500		2,895,500			-
Fishermen's Fund		1,456,700		1,456,700			-
Total		<u>12,521,000</u>	<u>-</u>	<u>12,521,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Labor Standards and Safety</b>							
Wage and Hour Admin.		2,940,500		2,940,500			-
Mechanical Inspection		3,960,500		3,960,500			-
Occupational Safety and Health		5,786,400		5,786,400			-
Alaska Safety Advisory Council		572,200		572,200			-
Total		<u>13,259,600</u>	<u>-</u>	<u>13,259,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Employment and Training Services</b>							
Employment Training Svcs Admin	VI C-6	2,816,100	-	399,902		2,416,198	2,416,198
Workforce Services		28,472,600		28,472,600			-
Unemployment Insurance		26,063,400		26,063,400			-
Total		<u>57,352,100</u>	<u>-</u>	<u>54,935,902</u>	<u>-</u>	<u>2,416,198</u>	<u>2,416,198</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2026 TOTAL BUDGETED COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	ADJUSTED COSTS	DIRECT COSTS	INDIRECT COSTS		
					DEPT-WIDE	DIVISION	TOTAL
<b>Vocational Rehabilitation</b>							
Vocational Rehab. Admin.	VI C-5	1,301,600	-	-		1,301,600	1,301,600
Client Services		18,811,000		18,811,000			-
Disability Determination		6,437,700		6,437,700			-
Special Projects		2,947,100		2,947,100			-
Total		<u>29,497,400</u>	<u>-</u>	<u>28,195,800</u>	<u>-</u>	<u>1,301,600</u>	<u>1,301,600</u>
<b>AK Vocational Technical Center</b>							
AK Vocational Technical Center	VI C-4	16,397,900	-	16,265,473	132,427		132,427
AVTEC Facilities Maintenance		2,948,100		2,948,100			-
Total		<u>19,346,000</u>	<u>-</u>	<u>19,213,573</u>	<u>132,427</u>	<u>-</u>	<u>132,427</u>
<b>Total Department Budget</b>		<u>181,245,200</u>	<u>-</u>	<u>170,750,122</u>	<u>6,777,280</u>	<u>3,717,798</u>	<u>10,495,078</u>
<b>Cost Incurred by Other Depts.</b>							
FY2026 Budgeted State Paid Leases	Appendix C	411,976		35,876	376,100		376,100
FY2024 Legislative Audit Costs Unbilled	Appendix D	597,031			597,031		597,031
FY2024 Administrative Systems (IRIS/ALDER) Unbilled	Appendix E	73,460			73,460		73,460
FY2019 Statewide Costs (FY2024 Unavailable)	Appendix F	294,095			294,095		294,095
<b>Total Additional Costs</b>		<u>1,376,562</u>	<u>-</u>	<u>35,876</u>	<u>1,340,686</u>	<u>-</u>	<u>1,340,686</u>
<b>Grand Total</b>		<u>\$ 182,621,762</u>	<u>\$ -</u>	<u>\$ 170,785,998</u>	<u>\$ 8,117,966</u>	<u>\$ 3,717,798</u>	<u>\$ 11,835,764</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Personal Services</b>						
Commissioner	07-1001	\$ 269,057		\$ 269,057	\$ 105,193 *	\$ 163,864
Deputy Commissioner	07-1002	250,427		250,427	\$ 68,610	181,817
Deputy Commissioner	07-1003	209,152		209,152	\$ 57,302	151,850
Executive Secretary 3	07-1015	122,728		122,728		122,728
Special Assistant Commissioner 2	07-1037	200,452		200,452	\$ 54,918	145,534
Special Assistant Commissioner 2	07-1039	182,673		182,673	\$ 50,047	132,626
Total Pre-Vacancy		1,234,489	-	1,234,489	336,070	898,419
Less Budgeted Vacancy		(12,889)		(12,889)	(3,509)	(9,380)
Total Personal Services		1,221,600	-	1,221,600	332,562	889,038
Wages		773,797	-	773,797	210,654	563,143
Fringe Benefits		447,803	-	447,803	121,907	325,896
<b>Total Personal Services</b>		1,221,600	-	1,221,600	332,562	889,038
<b>Travel</b>		99,200	-	99,200	36,650	62,550

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Services</b>						
Contract Services		28,468		28,468	10,518	17,950
Communications		9,800		9,800	3,621	6,179
Printing		500		500	185	315
Repairs & Maintenance		9,900		9,900	3,658	6,242
Equipment Rent		-		-	-	-
Transportation		4,000		-	-	-
Facility Rent		62,332		62,332	23,029	39,303
Other		10,700		10,700	3,953	6,747
<b>Total Services</b>		<u>125,700</u>	<u>-</u>	<u>125,700</u>	<u>44,962</u>	<u>80,738</u>
<b>Supplies</b>		<u>22,700</u>	<u>-</u>	<u>22,700</u>	<u>-</u>	<u>22,700</u>
<b>Capital Outlay</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Assistance</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Costs</b>		<u>\$ 1,469,200</u>	<u>\$ -</u>	<u>\$ 1,469,200</u>	<u>\$ 414,174</u>	<u>\$ 1,055,026</u>

Note \* - Amount above the federal Executive Level 2 salary cap of \$225,700 (calendar year 2025) was reflected as direct cost

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Personal Services</b>						
Human Resource Consultant 4	02-8073	201,030		201,030		201,030
Procurement Specialist 1	05-8397	92,720		92,720		92,720
Administrative Officer 2	07-1007	129,727		129,727		129,727
Division Director	07-1101	283,109		283,109	57,409 *	225,700
Administrative Assistant 1	07-1106	95,053		95,053		95,053
Procurement Specialist 4	07-1107	185,622		185,622		185,622
Administrative Assistant 1	07-1108	88,072		88,072		88,072
Division Operations Manager	07-1201	225,278		225,278		225,278
Administrative Assistant 3	07-1203	135,940		135,940		135,940
Budget Analyst 3	07-1205	186,325		186,325		186,325
Accounting Technician 3	07-1209	140,279		140,279		140,279
Accounting Technician 3	07-1213	111,822		111,822		111,822
Accounting Technician 3	07-1216	116,293		116,293		116,293
Accountant 3	07-1218	162,137		162,137		162,137
Accountant 4	07-1222	179,286		179,286		179,286
Accounting Technician 2	07-1224	96,429	-	96,429		96,429
Accountant 3	07-1225	142,461		142,461		142,461
Procurement Specialist 2	07-1226	127,648		127,648		127,648
Mail Services Courier	07-1404	94,412		94,412		94,412
Procurement Specialist 3	07-1405	153,581		153,581		153,581

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Administrative Operations Manager 1	07-1515	195,698		195,698		195,698
Accountant 3	07-1710	154,379		154,379		154,379
IT Manager 3	07-1728	213,858		213,858		213,858
Accountant 4	07-4517	179,286		179,286		179,286
Human Resources Technician 2	07-5813	103,772		103,772		103,772
Accounting Technician 3	07-5840	109,652		109,652		109,652
Budget Analyst 1/2	07-6034	131,736	-	131,736		131,736
Accountant 3	21-2007	121,597		121,597		121,597
Accountant 5	21-2046	245,620		245,620		245,620
Subtotal		4,402,822	-	4,402,822	57,409	4,345,413
Total Pre-Vacancy		4,402,822	-	4,402,822	57,409	4,345,413
Less Budgeted Vacancy		(220,122)		(220,122)	(2,870)	(217,252)
Total Personal Services		4,182,700	-	4,182,700	54,539	4,128,161
Wages		3,173,350	-	3,173,350	41,378	3,131,972
Fringe Benefits		1,009,350	-	1,009,350	13,161	996,189
<b>Total Personal Services</b>		4,182,700	-	4,182,700	54,539	4,128,161
Travel		30,800	-	30,800	-	30,800

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Services</b>						
Contract Services		204,800		204,800		204,800
Communications		16,200		16,200		16,200
Printing		-		-		-
Repairs & Maintenance		5,000		5,000		5,000
Equipment Rent		-		-		-
Transportation		10,000		10,000		10,000
Facility Rent		300,000		300,000		300,000
Other		317,100		317,100		317,100
<b>Total Services</b>		<u>853,100</u>	<u>-</u>	<u>853,100</u>	<u>-</u>	<u>853,100</u>
<b>Supplies</b>		<u>61,600</u>	<u>-</u>	<u>61,600</u>	<u>-</u>	<u>61,600</u>
<b>Capital Outlay</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Assistance</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Costs</b>		<u>\$ 5,128,200</u>	<u>\$ -</u>	<u>\$ 5,128,200</u>	<u>\$ 54,539</u>	<u>\$ 5,073,661</u>
<b>Note * - Amount above the federal Executive Level 2 salary cap of \$225,700 (calendar year 2025) was reflected as direct cost</b>						



ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Personal Services</b>						
Chief Labor R&A	07-1701	\$ 247,287		\$ 247,287	\$ 234,923	\$ 12,364
Economist 4	07-1704	201,518		\$ 201,518	\$ 191,442	\$ 10,076
Publication Specialist 3	07-1731	167,163		167,163		167,163
Economist 4	07-5258	246,154		\$ 246,154	\$ 233,846	\$ 12,308
Internet Specialist 2	07-5382	145,512		145,512		145,512
Economist 3	07-5545	150,577		\$ 150,577	\$ 60,231	\$ 90,346
		-		\$ -		
Other		2,466,051		2,466,051	2,466,051	
Total Pre-Vacancy		3,624,262	-	3,624,262	3,186,493	437,769
Less Budgeted Vacancy		(99,862)		(99,862)	(87,800)	(12,062)
Total Personal Services		3,524,400	-	3,524,400	3,098,693	425,707
Wages		2,189,234	-	2,189,234	1,924,799	264,434
Fringe Benefits		1,335,166	-	1,335,166	1,173,894	161,273
Total Personal Services		3,524,400	-	3,524,400	3,098,693	425,707
Travel		63,700	-	63,700	56,006	7,694

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Services</b>						
Contract Services		383,900		383,900	337,529	46,371
Communications		12,400		12,400	10,902	1,498
Printing		-		-	-	-
Repairs & Maintenance		1,000		1,000	879	121
Equipment Rent		-		-	-	-
Transportation		-		-	-	-
Facility Rent		185,000		185,000	162,654	22,346
Other		77,900		77,900	68,491	9,409
<b>Total Services</b>		<u>660,200</u>	<u>-</u>	<u>660,200</u>	<u>580,455</u>	<u>79,745</u>
<b>Supplies</b>		<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>21,980</u>	<u>3,020</u>
<b>Capital Outlay</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Assistance</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Costs</b>		<u>\$ 4,273,300</u>	<u>\$ -</u>	<u>\$ 4,273,300</u>	<u>\$ 3,757,135</u>	<u>\$ 516,165</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Personal Services</b>						
Accounting Technician 3	05-8396	\$ 109,029		\$ 109,029		\$ 109,029
Other		9,109,281		9,109,281	9,109,281	-
Total Pre-Vacancy		9,218,310	-	9,218,310	9,109,281	109,029
Less Budgeted Vacancy		(642,410)		(642,410)	(634,812)	(7,598)
Total Personal Services		8,575,900	-	8,575,900	8,474,469	101,431
Wages		5,227,380	-	5,227,380	5,165,554	61,827
Fringe Benefits		3,348,520	-	3,348,520	3,308,916	39,604
<b>Total Personal Services</b>		8,575,900	-	8,575,900	8,474,469	101,431
<b>Travel</b>		75,100	-	75,100	74,212	888

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Services</b>						
Contract Services		2,060,900		2,060,900	2,036,525	24,375
Communications		131,600		131,600	130,044	1,556
Printing		-		-	-	-
Repairs & Maintenance		9,100		9,100	8,992	108
Equipment Rent		-		-	-	-
Transportation		60,800		60,800	60,081	719
Facility Rent		126,100		126,100	124,609	1,491
Other		157,100		157,100	155,242	1,858
<b>Total Services</b>		<u>2,545,600</u>	<u>-</u>	<u>2,545,600</u>	<u>2,515,492</u>	<u>30,108</u>
<b>Supplies</b>		<u>1,012,600</u>	<u>-</u>	<u>1,012,600</u>	<u>1,012,600</u>	<u>-</u>
<b>Capital Outlay</b>		<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<b>Assistance</b>		<u>4,088,700</u>	<u>-</u>	<u>4,088,700</u>	<u>4,088,700</u>	<u>-</u>
<b>Total Costs</b>		<u>\$ 16,397,900</u>	<u>\$ -</u>	<u>\$ 16,397,900</u>	<u>\$ 16,265,473</u>	<u>\$ 132,427</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
<b>Personal Services</b>						
Division Director	05-2001	\$ 214,944		\$ 214,944		\$ 214,944
Accountant 3	05-2003	138,688		138,688		138,688
Admin Operations Manager 1	05-2023	187,003		187,003		187,003
Accounting Technician 2	05-2042	96,020		96,020		96,020
Administrative Officer 1	05-2044	143,324		143,324		143,324
Accounting Technician 1	05-7007	96,170		96,170		96,170
Administrative Assistant 1	07-7009	87,322		87,322		87,322
Total Pre-Vacancy		963,471	-	963,471	-	963,471
Less Budgeted Vacancy		(28,871)		(28,871)	-	(28,871)
Total Personal Services		934,600	-	934,600	-	934,600
Wages		561,629	-	561,629	-	561,629
Fringe Benefits		372,971	-	372,971	-	372,971
<b>Total Personal Services</b>		934,600	-	934,600	-	934,600
<b>Travel</b>		28,500	-	28,500	-	28,500

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
<b>Services</b>						
Contract Services		121,628		121,628		121,628
Communications		8,000		8,000		8,000
Printing		-		-		-
Repairs & Maintenance		3,000		3,000		3,000
Equipment Rent		-		-		-
Transportation		-		-		-
Facility Rent		79,372		79,372		79,372
Other		8,800		8,800		8,800
<b>Total Services</b>		<u>220,800</u>	<u>-</u>	<u>220,800</u>	<u>-</u>	<u>220,800</u>
<b>Supplies</b>		<u>20,200</u>	<u>-</u>	<u>20,200</u>	<u>-</u>	<u>20,200</u>
<b>Capital Outlay</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Assistance</b>		<u>97,500</u>	<u>-</u>	<u>97,500</u>	<u>-</u>	<u>97,500</u>
<b>Total Costs</b>		<u>\$ 1,301,600</u>	<u>\$ -</u>	<u>\$ 1,301,600</u>	<u>\$ -</u>	<u>\$ 1,301,600</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
<b>Personal Services</b>						
Division Director	01-332X	\$ 289,691		\$ 289,691	\$ 63,991 *	\$ 225,700
Administrative Assistant 2	07-5044	123,521		123,521		123,521
Division Operations Manager	07-5105	247,171		247,171	\$ 21,471 *	225,700
Administrative Operations Manager 2	07-5172	191,244		191,244		191,244
Accounting Technician 2	07-5311	114,714		114,714		114,714
Accountant 4	07-5481	174,428		174,428	174,428	-
Accounting Technician 3	07-5750	118,194		118,194		118,194
Accounting Technician 3	07-5784	123,969		123,969		123,969
Accountant 3	07-5847	140,018		140,018	140,018	-
Accountant 3	07-5958	130,327		130,327		130,327
Administrative Officer 2	21-2018	189,152		189,152		189,152
		-		-	-	-
Total Pre-Vacancy		1,842,429	-	1,842,429	399,908	1,442,521
Less Budgeted Vacancy		(29)		(29)	(6)	(23)
Total Personal Services		1,842,400	-	1,842,400	399,902	1,442,498
Wages		1,148,589	-	1,148,589	249,307	899,282
Fringe Benefits		693,811	-	693,811	150,595	543,216
<b>Total Personal Services</b>		1,842,400	-	1,842,400	399,902	1,442,498
<b>Travel</b>		38,900	-	38,900		38,900

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES ADMINISTRATION  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	PCN	PER BUDGET	ADJUSTED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
<b>Services</b>						
Contract Services		549,200		549,200		549,200
Communications		274,100		274,100		274,100
Printing		21,700		21,700		21,700
Repairs & Maintenance		4,300		4,300		4,300
Equipment Rent		-		-		-
Transportation		-		-		-
Facility Rent		46,700		46,700		46,700
Other		9,000		9,000		9,000
<b>Total Services</b>		<u>905,000</u>	<u>-</u>	<u>905,000</u>	<u>-</u>	<u>905,000</u>
<b>Supplies</b>		<u>29,800</u>	<u>-</u>	<u>29,800</u>		<u>29,800</u>
<b>Capital Outlay</b>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>Assistance</b>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>Total Costs</b>		<u>\$ 2,816,100</u>	<u>\$ -</u>	<u>\$ 2,816,100</u>	<u>\$ 399,902</u>	<u>\$ 2,416,198</u>

Note \* - Amount above the federal Executive Level 2 salary cap of \$225,700 (calendar year 2025) was reflected as direct cost



ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2026 BUDGETED PERSONAL SERVICES

ORGANIZATION UNIT	SUPPORT SCHEDULE	PERSONAL SERVICES	ADJUSTED COST	DIRECT COST	INDIRECT PERSONAL SERVICES		
					DEPT-WIDE	DIVISION	TOTAL
<b>Office of the Commissioner</b>							
Commissioner's Office	VI C-1	\$ 1,221,600	\$ -	\$ 332,562	\$ 889,038		\$ 889,038
Workforce Investment Board		1,559,600		1,559,600			-
AK Labor Relations Agency		573,000		573,000			-
Office of Citizenship Assistance		335,600		335,600			-
Total		<u>3,689,800</u>	<u>-</u>	<u>2,800,762</u>	<u>889,038</u>	<u>-</u>	<u>889,038</u>
<b>Administrative Services</b>							
Management Services	VI C-2	4,182,700	-	54,539	4,128,161		4,128,161
Leasing		-		-			-
Technology Services		4,054,000		4,054,000			-
Labor Market Information	VI C-3	3,524,400		3,098,693	425,707		425,707
Total		<u>11,761,100</u>	<u>-</u>	<u>7,207,232</u>	<u>4,553,868</u>	<u>-</u>	<u>4,553,868</u>
<b>Workers' Compensation</b>							
Workers' Compensation		5,671,700		5,671,700			-
WC Appeals Commission		378,200		378,200			-
WC Benefits Guaranty Fund		129,200		129,200			-
Second Injury Fund		257,200		257,200			-
Fishermen's Fund		320,100		320,100			-
Total		<u>6,756,400</u>	<u>-</u>	<u>6,756,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Labor Standards and Safety</b>							
Wage and Hour Admin.		2,241,300		2,241,300			-
Mechanical Inspection		3,264,600		3,264,600			-
Occupational Safety and Health		4,556,800		4,556,800			-
Alaska Safety Advisory Council		284,000		284,000			-
Total		<u>10,346,700</u>	<u>-</u>	<u>10,346,700</u>	<u>-</u>	<u>-</u>	<u>-</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY2026 BUDGETED PERSONAL SERVICES

ORGANIZATION UNIT	SUPPORT SCHEDULE	PERSONAL SERVICES	ADJUSTED COST	DIRECT COST	INDIRECT PERSONAL SERVICES		
					DEPT-WIDE	DIVISION	TOTAL
<b>Employment and Training Services</b>							
Employment Training Svcs Admin	VI C-6	1,842,400		399,902		1,442,498	1,442,498
Workforce Services		13,256,200		13,256,200			-
Unemployment Insurance		17,792,300		17,792,300			-
Total		32,890,900	-	31,448,402	-	1,442,498	1,442,498
<b>Vocational Rehabilitation</b>							
Vocational Rehab. Admin.	VI C-5	934,600	-	-		934,600	934,600
Client Services		10,604,000		10,604,000			-
Disability Determination		3,738,000		3,738,000			-
Special Projects		297,700		297,700			-
Total		15,574,300	-	14,639,700	-	934,600	934,600
<b>AK Vocational Technical Center</b>							
AK Vocational Technical Center	VI C-4	8,575,900	-	8,474,469	101,431		101,431
AVTEC Facilities Maintenance		1,215,800		1,215,800			-
Total		9,791,700	-	9,690,269	101,431	-	101,431
<b>Total Department Budget</b>		90,810,900	-	82,889,464	5,544,338	2,377,098	7,921,436
<b>Cost Incurred by Other Depts.</b>							
FY2026 Budgeted State Paid Leases	Appendix C	-					-
FY2024 Legislative Audit Costs	Appendix D	-					-
FY2024 Administrative Systems (IRIS/ALDER) Unbilled	Appendix E	-					-
FY2019 Statewide Costs (FY2024 unavailable)	Appendix F	-					-
<b>Total Additional Costs</b>		-	-	-	-	-	-
<b>Grand Total</b>		\$ 90,810,900	\$ -	\$ 82,889,464	\$ 5,544,338	\$ 2,377,098	\$ 7,921,436

***SECTION VII***

***FY2026 DEPARTMENT-WIDE FIXED INDIRECT COST RATE***

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## FY2026 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 FY2026 OMB Circular 2 CFR 200 Subpart E allowable indirect cost and FY2024 carryforward by the department's FY2026 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 FY2026 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 FY2026 department-wide fixed indirect cost rate. A brief description of each schedule is provided in the following text.

### **Schedule VII-A: Department-Wide FY2026 Fixed Indirect Cost Rate**

Schedule VII-A provides the calculation of the department-wide FY2026 fixed indirect cost rate applicable to all divisions and programs of the department. The schedule provides a summary of FY2026 budgeted indirect costs, the FY2024 carryforward and FY2026 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: FY2024 Indirect Cost Rate Carryforward**

The department utilized a fixed indirect cost rate in FY2024. 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 FY2023 indirect cost rate carryforward. The carryforward is the difference between potential indirect cost recoveries utilizing the department's fixed FY2024 indirect cost rate based on budgeted costs and the actual or final rate for FY2024 based on actual costs. Carryforwards are provided by indirect cost source and in total. The carryforward is included on Schedule VII-A.

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

DEPARTMENT-WIDE  
 FY2026 FIXED INDIRECT COST RATE  
 BASED ON FY2026 BUDGETED EXPENDITURES

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
<b>Direct Personal Services</b>			
Total Department Personal Services (Schedule VI-D)	\$ 90,810,900	\$ 90,810,900	\$ 90,810,900
Less Indirect Personal Services			
Commissioner's Office (Schedule VI -D)	\$ (889,038)	\$ (889,038)	\$ (889,038)
Management Services (Schedule VI-D)	(4,128,161)	(4,128,161)	(4,128,161)
Labor Market Information (Schedule VI-D)	(425,707)	(425,707)	(425,707)
AK Vocational Tech. Center (Schedule VI-D)	(101,431)	(101,431)	(101,431)
Total Indirect Personal Services	<u>(5,544,338)</u>	<u>(5,544,338)</u>	<u>(5,544,338)</u>
Direct Personal Services	<u>\$ 85,266,562</u>	<u>\$ 85,266,562</u>	<u>\$ 85,266,562</u>
<b>Indirect Costs</b>			
FY2026 Indirect Costs (Schedule VI C)			
Commissioner's Office (Schedule VI-C)	\$ 1,055,026	\$ -	\$ 1,055,026
Management Services (Schedule VI -C)	5,073,661		5,073,661
Labor Market Information (Schedule VI-C)	516,165		516,165
AK Vocational Tech. Center (Schedule VI-C)	132,427		132,427
FY2026 Leases (Appendix C)		376,100	376,100
FY2024 Legislative Audit Costs Unbilled (Appendix D)		597,031	597,031
FY2024 Administrative Systems Unbilled (Appendix E)		73,460	73,460
FY2019 State-wide Cost Allocation Plan Section I Unbilled; FY2024 Unavailable (Appendix F)		294,095	294,095
Total FY2026 Indirect Costs	<u>6,777,280</u>	<u>1,340,686</u>	<u>8,117,966</u>
FY2024 Carry-Forward (Schedule VII-B)	<u>77,295</u>	<u>394,760</u>	<u>472,056</u>
State-wide Adjustment to zero			
Total Indirect Costs	<u>\$ 6,854,575</u>	<u>\$ 1,735,446</u>	<u>\$ 8,590,022</u>
<b>FY2026 Computation of Indirect Cost Rate</b>			
Indirect Costs	\$ 6,854,575	<b>8.04%</b>	\$ 1,735,446
Direct Personal Services	\$ 85,266,562		\$ 85,266,562
			<b>2.04%</b>
			\$ 8,590,022
			\$ 85,266,562
			<b>10.07%</b>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

DEPARTMENT-WIDE  
 FY2024 INDIRECT COST RATE CARRY-FORWARD  
 BASED ON ACTUAL EXPENDITURES (UNAUDITED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
<b>Direct Personal Services:</b>			
Total Department Personal Services (Schedule VI B)	\$ 71,037,424	\$ 71,037,424	\$ 71,037,424
Less Indirect Personal Services			
Commissioner's Office (Schedule VI-B)	(420,631)	(420,631)	(420,631)
Management Services (Schedule VI-B)	(3,387,379)	(3,387,379)	(3,387,379)
Labor Market Information (Schedule VI-B)	(310,504)	(310,504)	(310,504)
AK Vocational Technical Center (Schedule VI-B)	(96,902)	(96,902)	(96,902)
Total Indirect Personal Services	<u>(4,215,416)</u>	<u>(4,215,416)</u>	<u>(4,215,416)</u>
Direct Personal Services	<u>\$ 66,822,008</u>	<u>\$ 66,822,008</u>	<u>\$ 66,822,008</u>
<b>FY2024 Carry-Forward</b>			
Indirect Costs:			
Commissioner's Office (Schedule VI-A)	\$ 493,662		\$ 493,662
Management Services (Schedule VI-A)	3,498,725		3,498,725
Labor Market Information (Schedule VI-A)	316,447		316,447
AK Vocational Technical Center (Schedule VI-A)	96,902		96,902
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	1,209,478	-	1,209,478
FY2024 DOA Paid Leases (Appendix C)		340,936	340,936
FY2024 Legislative Audit Unbilled (Appendix D)		597,031	597,031
FY2024 Administrative Systems Unbilled (Appendix E)		73,460	73,460
FY2019 State-wide Cost Allocation Plan Section I Unbilled; FY2024 Unavailable (Appendix F)		294,095	294,095
Carryforward Adjustment for Statewide from Prior Year Central Services Reconciliation (Appendix B2-3)		-	-
Total Indirect Costs	<u>5,615,214</u>	<u>1,305,522</u>	<u>6,920,736</u>
Less FY2024 Projected Recoveries			
Direct Personal Services	66,822,008	66,822,008	66,822,008
FY2024 Fixed Indirect Cost Rate Projected Recoveries	<u>8.11%</u> (5,419,265)	<u>2.08%</u> (1,389,898)	<u>10.19%</u> (6,809,163)
FY2022 (Over)/Under Recovery in FY2024 Rate	<u>(118,654)</u>	<u>479,136</u>	<u>360,482</u>
FY2024 Carry-Forward	<u>\$ 77,295</u>	<u>\$ 394,760</u>	<u>\$ 472,056</u>

***SECTION VIII***

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***FY2026 VOCATIONAL REHABILITATION DIVISION  
FIXED INDIRECT COST RATE***



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## **FY2026 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 FY2026 OMB Circular 2 CFR 200 Subpart E allowable administrative indirect costs and FY2024 carryforward by the division's total budgeted FY2026 direct personal services costs. The department-wide rate is the rate developed in Section VII, FY2026 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 FY2026 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 FY2026 Vocational Rehabilitation Division fixed indirect cost rate. A brief description of each schedule is provided in the following text.

### **Schedule VIII-A: FY2026 Vocational Rehabilitation Division Fixed Indirect Cost Rate**

Schedule VIII-A provides the calculation of the Vocational Rehabilitation Division's FY2026 fixed indirect cost rate applicable to all programs of the division. The schedule provides a summary of FY2026 budgeted indirect costs, the FY2024 carryforward and FY2026 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: FY2024 Vocational Rehabilitation Division Indirect Cost Rate Carryforward**

The Vocational Rehabilitation Division utilized a fixed indirect cost rate in FY2024. 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 FY2024 indirect cost rate carryforward. The carryforward is the difference between potential indirect cost recoveries utilizing the division's fixed FY2024 indirect cost rate based on budgeted costs and the actual or final rate for FY2024 based on actual costs. The carryforward is included on Schedule VIII-A

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION DIVISION  
 FY2026 FIXED INDIRECT COST RATE  
 BASED ON FY2026 BUDGETED EXPENDITURES

	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>STATE-WIDE</u>	<u>TOTAL</u>
<b>Division Administrative Rate</b>				
<b>Direct Division Personal Services</b>				
Total Division Personal Services (Schedule VI-D)	\$ 15,574,300			
Less Division Indirect Personal Services (Schedule VI-D)	(934,600)			
Division Personal Services	<u>\$ 14,639,700</u>			
<b>Indirect Costs</b>				
FY2026 Indirect Costs (Schedule VI C-5)				
Personal Services	\$ 934,600			
Travel	28,500			
Services	220,800			
Supplies	20,200			
Capital Outlay	-			
Grants	97,500			
	<u>1,301,600</u>			
FY2024 Carry-Forward (Schedule VIII-B)	(94,521)			
Total Indirect Costs	<u>\$ 1,207,079</u>			
<b>FY2026 Computation of Vocational Rehabilitation Division Indirect Cost Rate</b>				
FY2026 VR Admin Division Rate Calculation				
Indirect Costs	\$ 1,207,079	8.25%		8.25%
Direct Personal Services	\$ 14,639,700			
FY2026 Department Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs			\$ 6,854,575	8.04%
Direct Personal Services			<u>\$ 85,266,562</u>	
FY2026 Statewide Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs			\$ 1,735,446	2.04%
Direct Personal Services			<u>\$ 85,266,562</u>	
<b>Total FY2026 VR Division Indirect Cost Rate</b>				<u><b>18.33%</b></u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION DIVISION  
 FY2024 INDIRECT COST RATE CARRY-FORWARD  
 BASED ON ACTUAL EXPENDITURES (UNAUDITED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>STATE-WIDE</u>	<u>TOTAL</u>
<b>Direct Personal Services:</b>				
Total Division Personal Services (Schedule VI-B)	\$ 12,716,463			\$ 12,716,463
Less Indirect Personal Services				
Vocational Rehabilitation Administration (Schedule VI-B)	\$ (736,030)			
Total Indirect Personal Services	\$ (736,030)			\$ (736,030)
Direct Personal Services	<u>\$ 11,980,433</u>			<u>\$ 11,980,433</u>
<b>FY2024 Carry-Forward</b>				
Indirect Costs: (Schedule VI A-5)				
Personal Services	\$ 736,030			\$ 736,030
Travel	15,015			15,015
Services	93,558			93,558
Supplies	5,657			5,657
Capital Outlay	-			-
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	76,879			
Total Indirect Costs	<u>927,139</u>			<u>850,260</u>
Less FY2024 Projected Recoveries				
Direct Personal Services	\$ 11,980,433			
FY2024 Fixed Indirect Cost Rate	<u>9.00%</u>			<b>9.00%</b>
Projected Recoveries	(1,078,239)			
Department and Statewide FY2024 Fixed Indirect Cost Rate (Schedule VII-B)		8.11%	2.08%	<u>10.19%</u>
Total FY2024 Fixed Indirect Cost Rate				19.19%
FY2022 (Over)/Under Recovery in FY2024 Rate	<u>56,579</u>	<u>\$ (1,021,660)</u>		<u>\$ (1,021,660)</u>
FY2024 Carry-Forward		(94,521)		(94,521)

***SECTION IX***

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***FY2026 EMPLOYMENT AND TRAINING SERVICES DIVISION  
FIXED INDIRECT COST RATE***

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## **FY2026 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 FY2026 OMB Circular 2 CFR 200 Subpart E allowable administrative indirect costs and FY2024 carryforward by the division's total budgeted FY2026 direct personal services costs. The department-wide rate is the rate developed in Section VII, FY2026 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 FY2026 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 FY2026 Employment and Training Services Division fixed indirect cost rate. A brief description of each schedule is provided in the following text.

### **Schedule IX-A: FY2026 Employment and Training Services Division Fixed Indirect Cost Rate**

Schedule IX-A provides the calculation of the Employment and Training Services Division's FY2026 fixed indirect cost rate applicable to all programs of the division. The schedule provides a summary of FY2026 budgeted indirect costs, the FY2024 carryforward and FY2026 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: FY2024 Employment and Training Services Division Indirect Cost Rate Carryforward**

The Employment and Training Services Division utilized a fixed indirect cost rate in FY2024. 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 FY2024 indirect cost rate carryforward. The carryforward is the difference between potential indirect cost recoveries utilizing the division's fixed FY2024 indirect cost rate based on budgeted costs and the actual or final rate for FY2024 based on actual costs. The carryforward is included on Schedule IX-A

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES DIVISION  
 FY2026 FIXED INDIRECT COST RATE  
 BASED ON FY2026 BUDGETED EXPENDITURES

	<u>DIVISION</u>	<u>DEPARTMENT</u>	<u>STATE-WIDE</u>	<u>TOTAL</u>
<b>Division Administrative Rate</b>				
<b>Direct Personal Services</b>				
Total Division Personal Services(Schedule VI-D)	\$ 32,890,900			
Less Division Indirect Personal Services (Schedule VI-D)	<u>(1,442,498)</u>			
Division Personal Services	<u>\$ 31,448,402</u>			
<b>Indirect Costs</b>				
FY2026 Indirect Costs (Schedule VI C-6)				
Personal Services	\$ 1,442,498			
Travel	38,900			
Services	905,000			
Supplies	29,800			
Capital Outlay	-			
	<u>2,416,198</u>			
FY2024 Carry-Forward (Schedule VIII-B)	67,511			
Total Indirect Costs	<u>\$ 2,483,709</u>			
<b>FY2026 Computation of Employment and Training Division Indirect Cost Rate:</b>				
FY2026 ETS Admin Division Rate Calculation				
Indirect Costs	\$ 2,483,709	<b>7.90%</b>		<b>7.90%</b>
Direct Personal Services	<u>\$ 31,448,402</u>			
FY2026 Department Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs		\$ 6,854,575		8.04%
Direct Personal Services		<u>\$ 85,266,562</u>		
FY2026 Statewide Portion of Department-Wide Indirect Cost Rate (Schedule VII-A)				
Indirect Costs			\$ 1,735,446	2.04%
Direct Personal Services			<u>\$ 85,266,562</u>	
<b>Total FY2026 ETS Division Indirect Cost Rate</b>				<u><b>17.98%</b></u>



ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING SERVICES DIVISION  
 FY2024 INDIRECT COST RATE CARRY-FORWARD  
 BASED ON ACTUAL EXPENDITURES (UNAUDITED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	DIVISION	DEPARTMENT	STATE-WIDE	TOTAL
<b>Direct Personal Services:</b>				
Total Division Personal Services (Schedule VI-B)	\$ 27,872,228			\$ 27,872,228
Less Indirect Personal Services				
Employment And Training Services Administration (Schedule VI-B)	\$ (988,111)			
Total Indirect Personal Services	\$ (988,111)			\$ (988,111)
Direct Personal Services	<u>\$ 26,884,117</u>			<u>\$ 26,884,117</u>
<b>FY2024 Carry-Forward</b>				
Indirect Costs: (Schedule VI A-5)				
Personal Services	\$ 988,111			\$ 988,111
Travel	23,590			23,590
Services	163,139			163,139
Supplies	21,653			21,653
Capital Outlay	-			-
Additional Cost from Unbilled Indirect Costs (Appendix B2-2)	47,265			47,265
Total Indirect Costs	<u>1,243,758</u>			<u>1,243,758</u>
Less FY2024 Projected Recoveries				
Direct Personal Services	\$ 26,884,117			
FY2024 Fixed Indirect Cost Rate	<u>5.58%</u>			<b>5.58%</b>
Projected Recoveries	(1,500,134.00)			
Department and Statewide FY2024 Fixed Indirect Cost Rate (Schedule VII-B)		8.11%	2.08%	<u>10.19%</u>
Total FY2024 Fixed Indirect Cost Rate				15.77%
FY2022 (Over)/Under Recovery in FY2024 Rate	<u>323,887</u>	<u>\$ (1,176,247)</u>		<u>\$ (1,176,247)</u>
FY2024 Carry-Forward		67,511		67,511

***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. The following are brief descriptions of the types of allocated costs and bases utilized to allocate them.

### **Employee Leave**

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

### **Management and Administration**

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

### **Support Services and Supplies**

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

### **Alaska Workforce Investment Board**

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

### **Technology Services**

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

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

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

OSH is comprised of two programs enforcement and consultation provided to both public and private employers. These programs are funded by federal grants, 23G and 21D with a state match requirement. The 23G grant provides 50 percent federal funds with a 50 percent state match, and the 21D grant provides 90 percent federal funds with a 10 percent state match.

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

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

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## **Statewide Cost Allocation Plan (SWCAP) – Core Services**

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

### **SWCAP Section I – Allocated Costs**

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

### **SWCAP Section II – Billed Costs**

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

### **Department of Transportation and Public Facilities (DOTPF) - Leasing Services Center and Public Building Fund**

Facilities and leasing services transferred from the Department of Administration to the Department of Transportation and Public Facilities (DOTPF) in FY2021. For most leases, the cost of leased office and storage space is paid to the lessors by the DOTPF. DOTPF, in turn, bills the agency occupying the space. The department, in turn, allocates these costs to the occupying division or component based on their share of occupied space within each lease. Lease costs for space benefiting multiple programs is usually distributed through the division's Management and Administration allocation.

### **DOA - Risk Management**

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

### **DOA - Office of Information Technology**

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

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

### **DOA - Central Mail Services**

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

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

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

### **DOA - Administrative Systems (IRIS/ALDER)**

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

### **DOA - E-Travel**

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

### **DOA - Division of Personnel and Labor Relations**

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

### **DOA – Shared Services of Alaska Payable and Travel**

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

### **Department of Law - Legal Services**

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

### **Division of Legislative Audit - Audit Services**

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

This concludes the section of the proposal on allocated costs.

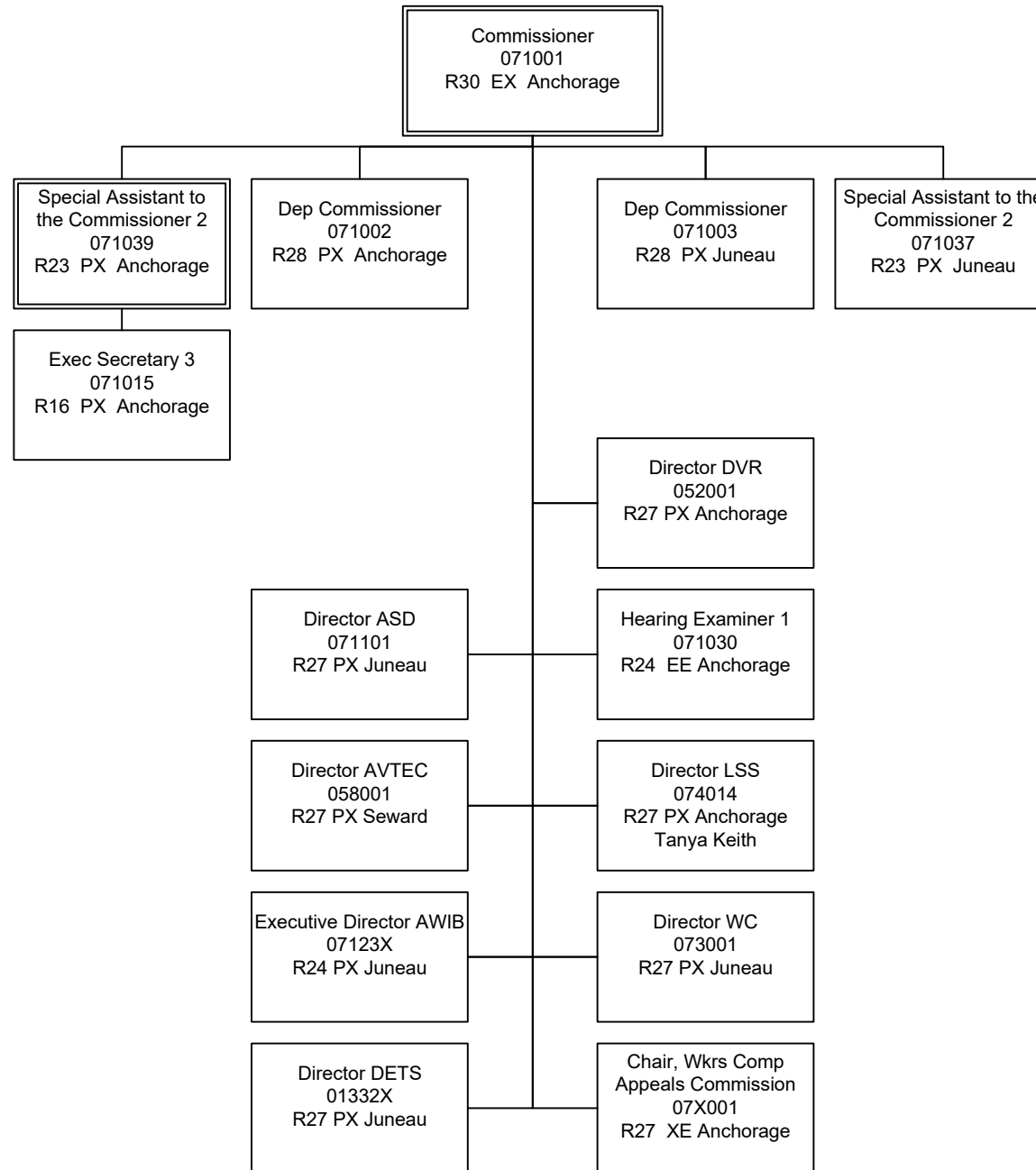
***APPENDIX A***  
***FY2026 ORGANIZATIONAL CHARTS***

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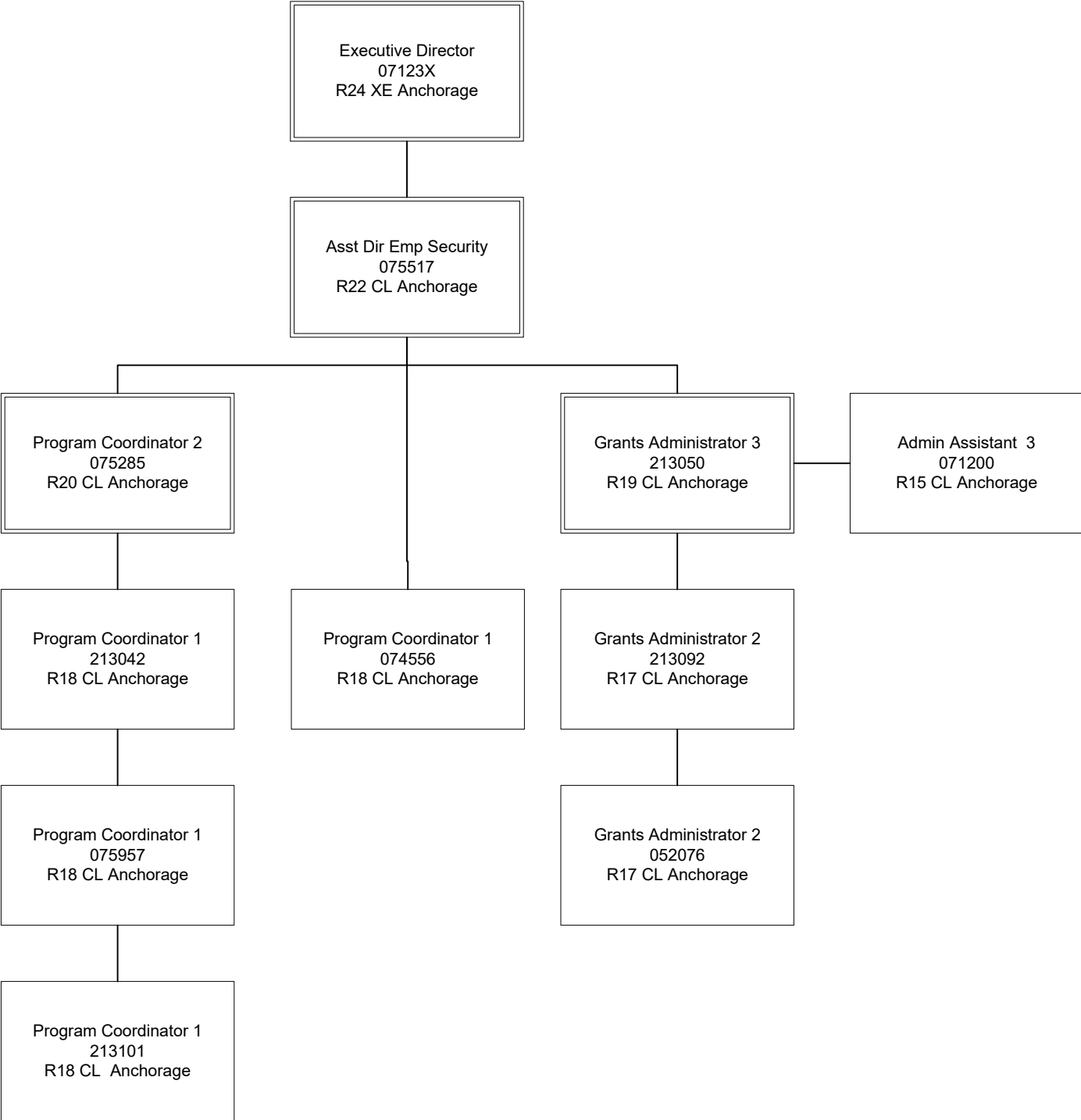
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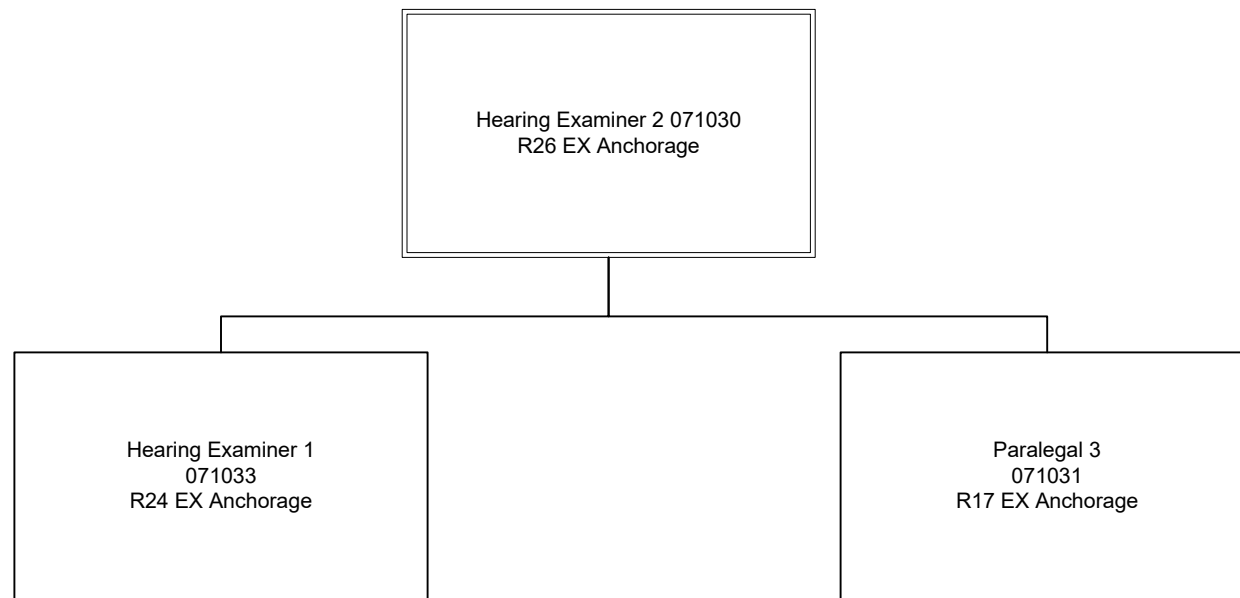


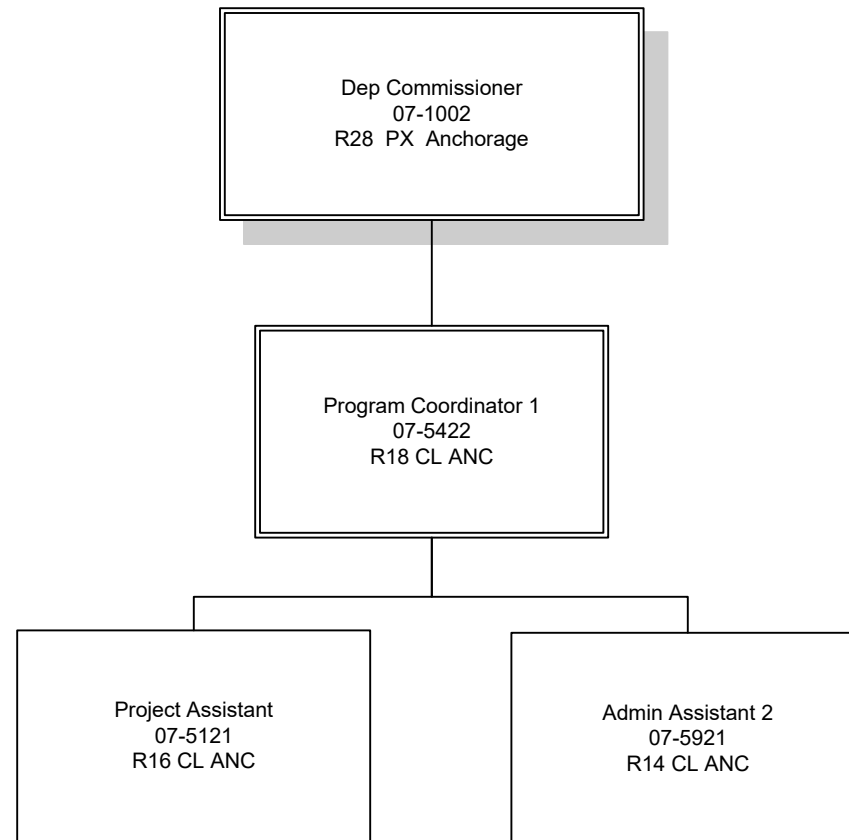
Department of Labor and Workforce Development  
 Commissioners and Administrative Services / Commissioner's Office  
 FY2026 GOVERNOR'S SCENARIOS



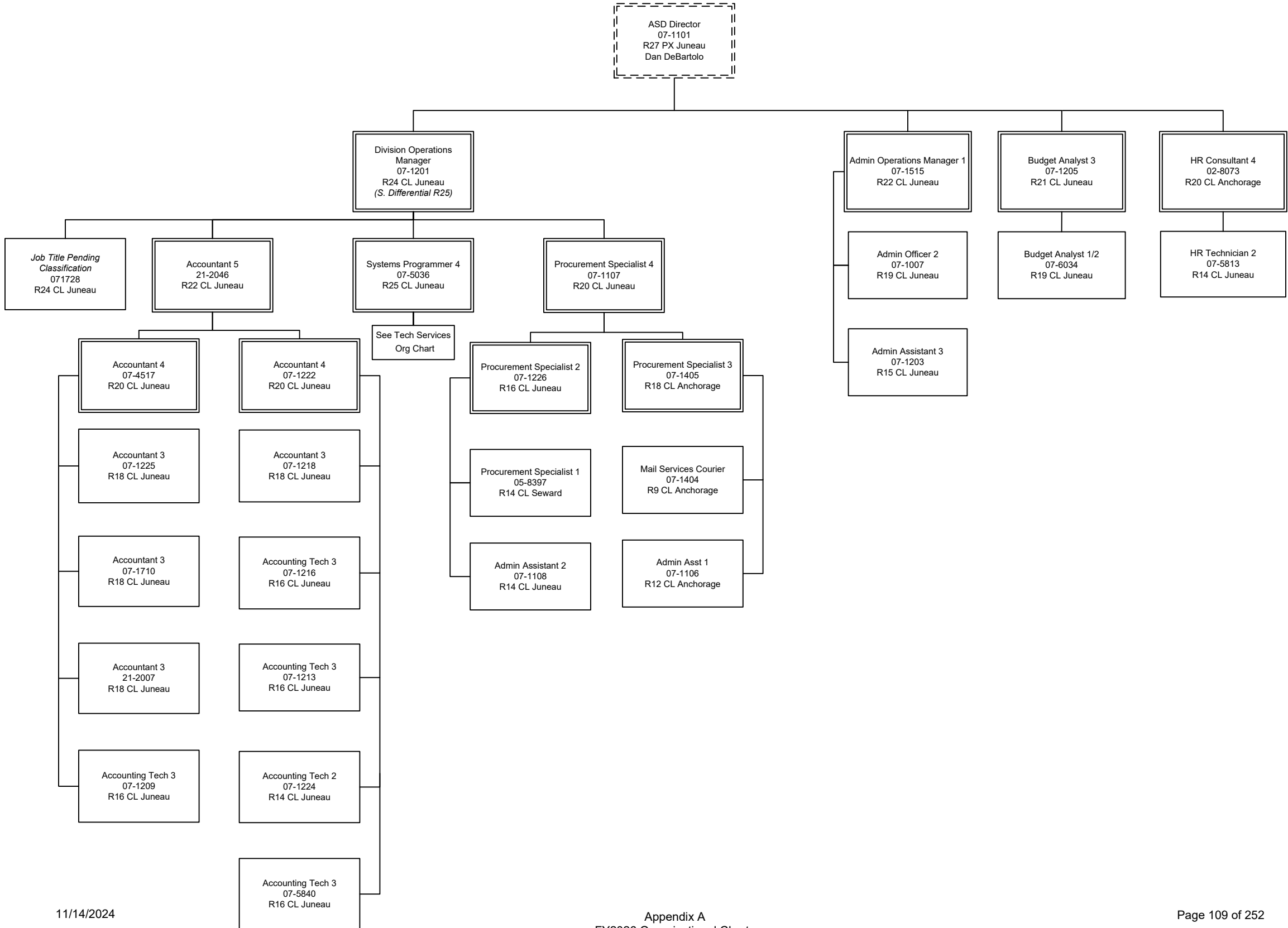
Department of Labor and Workforce Development  
 Commissioner and Administrative Services / Alaska Workforce Investment Board  
 FY2026 Governor Organization Chart

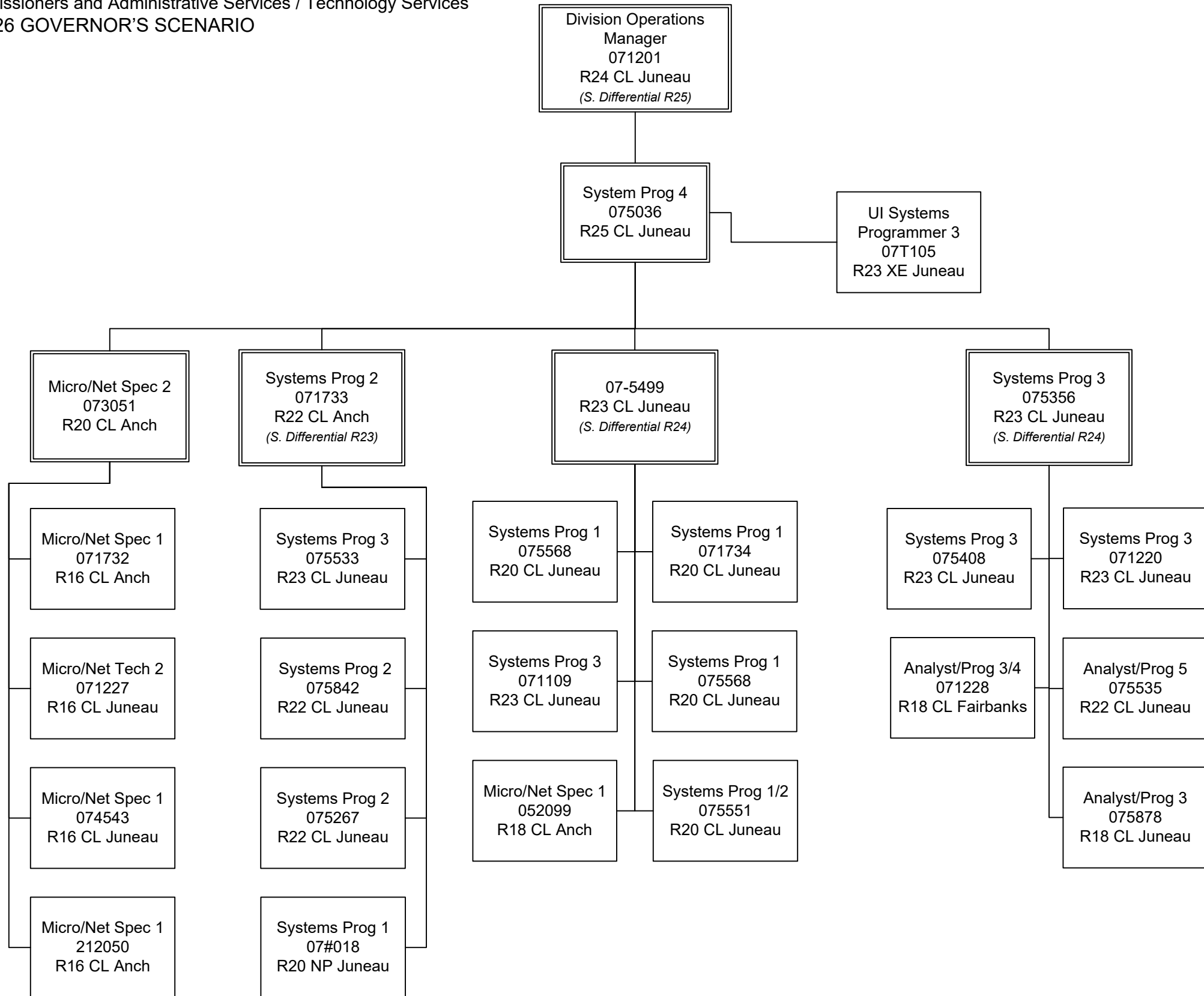




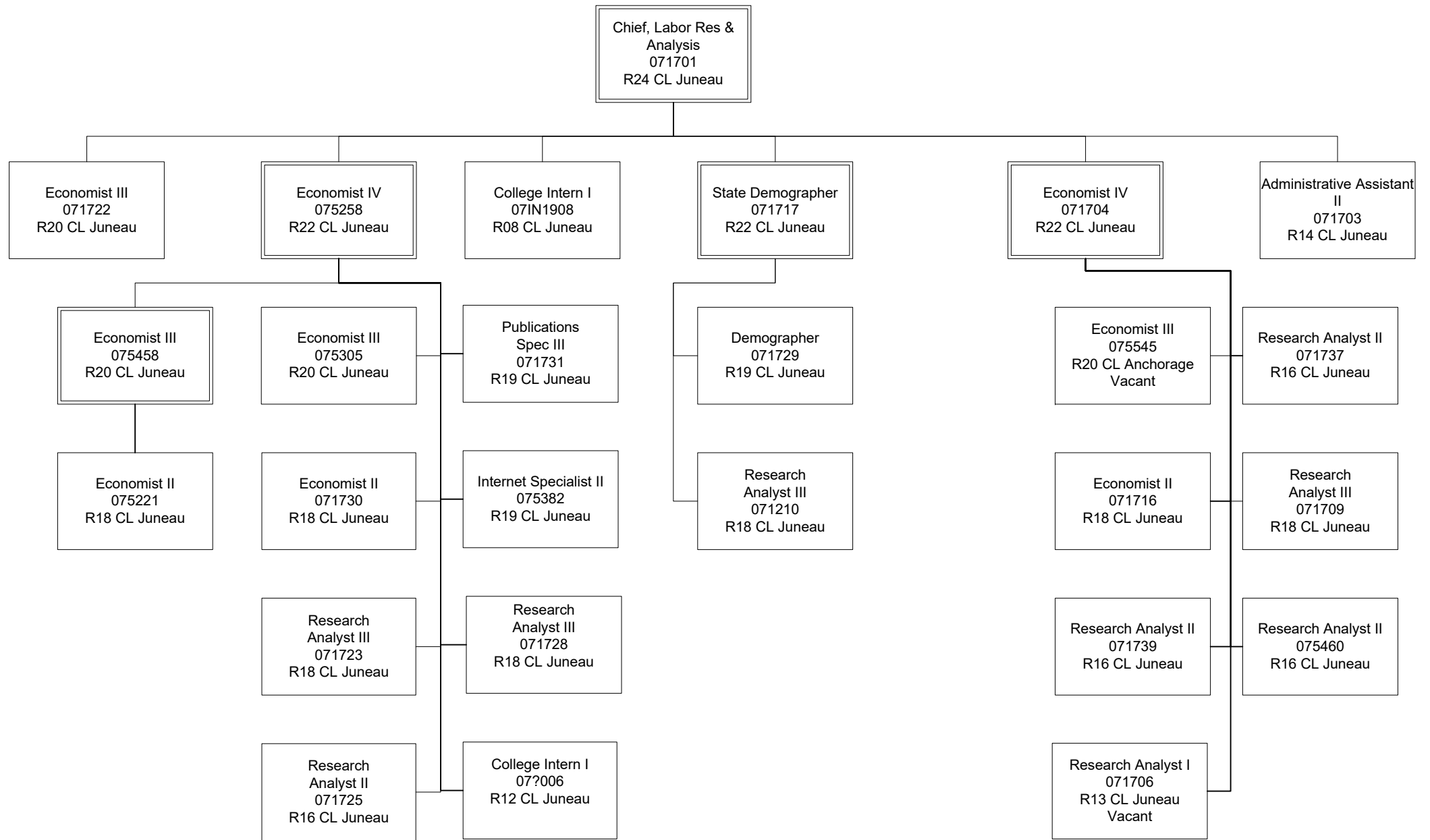


Department of Labor and Workforce Development  
 Commissioners and Administrative Services / Management Services  
 FY2026 GOVERNOR'S SCENARIOS

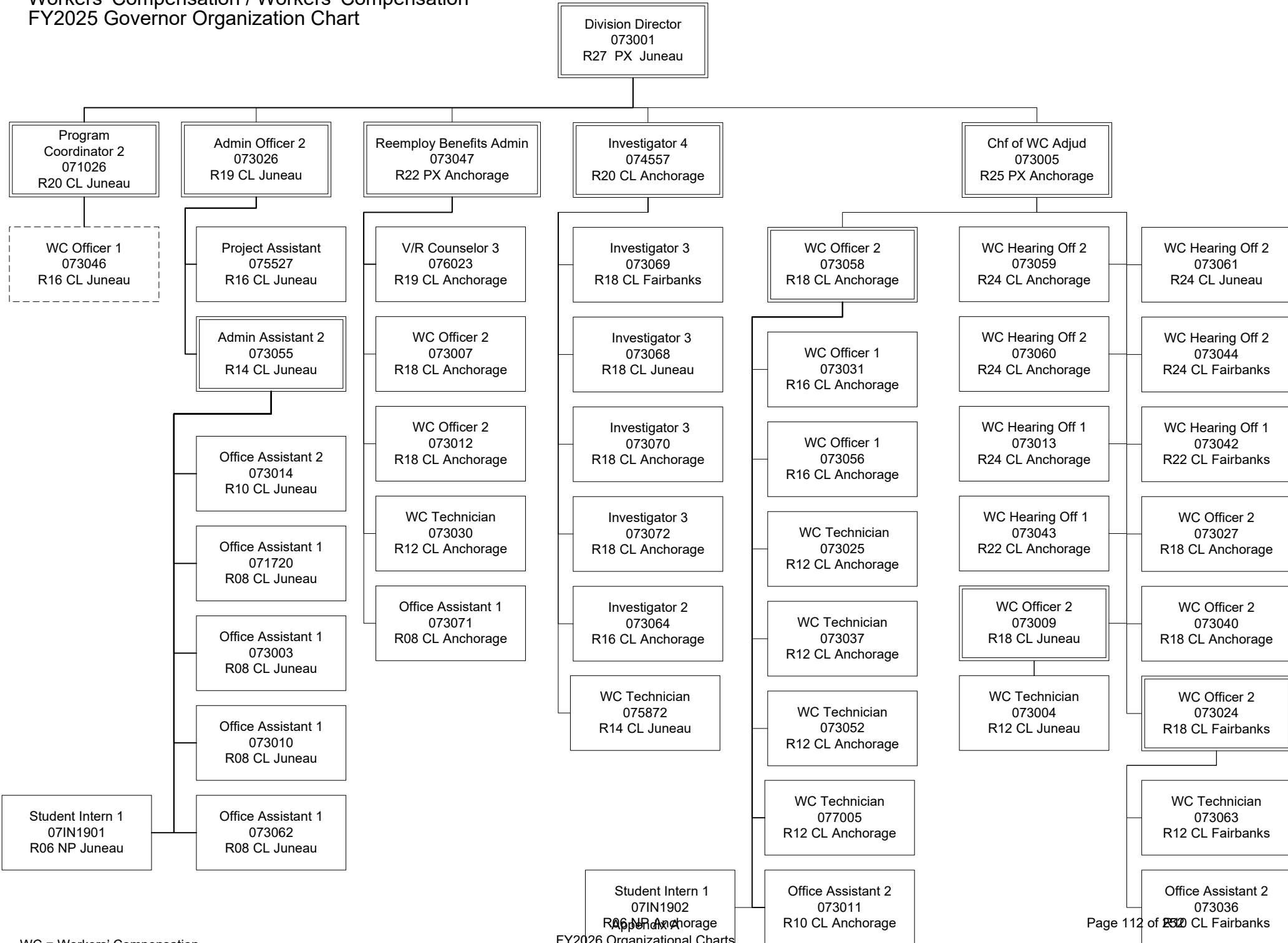




Department of Labor and Workforce Development  
 Commissioner and Administrative Services / Labor Market Information  
 FY2026 Governor Organization Chart



Department of Labor and Workforce Development  
 Workers' Compensation / Workers' Compensation  
 FY2025 Governor Organization Chart

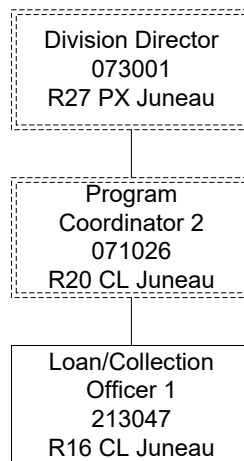




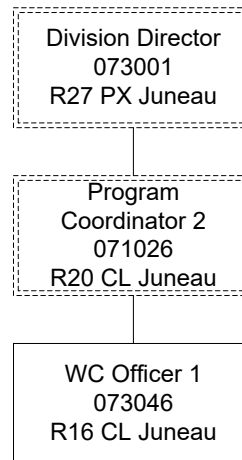
Department of Labor and Workforce Development  
Workers' Compensation / Workers' Compensation Appeals Commission  
FY2025 Governor Organization Chart



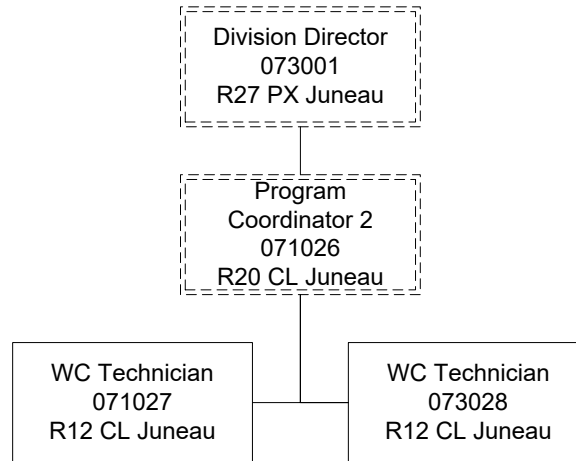
Department of Labor and Workforce Development  
Workers' Compensation / Workers' Compensation Benefits Guaranty Fund  
FY2025 Governor Organization Chart



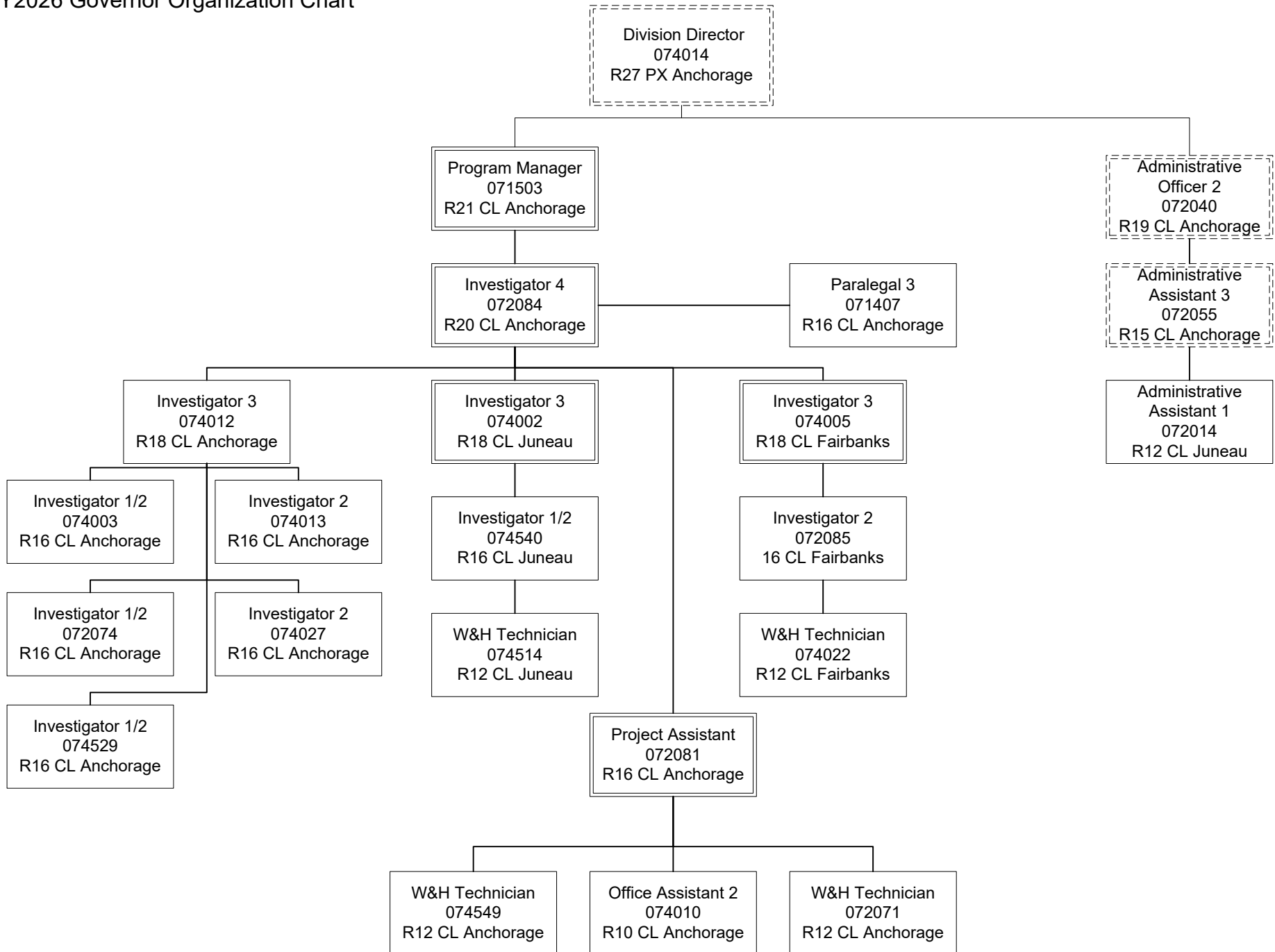
Department of Labor and Workforce Development  
Workers' Compensation / Workers' Compensation Second Injury Fund  
FY2025 Governor Organization Chart



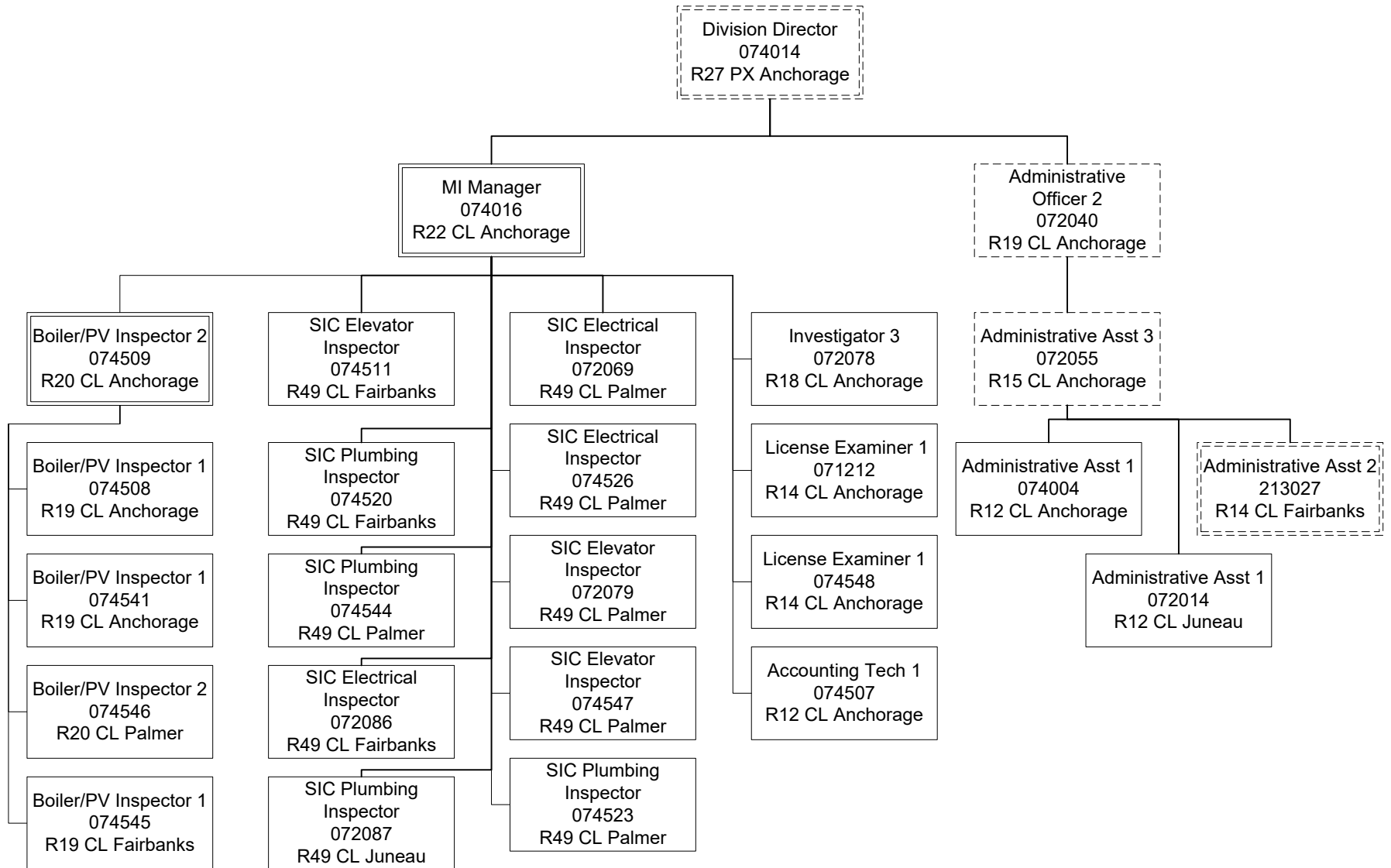
Department of Labor and Workforce Development  
Workers' Compensation / Workers' Compensation Fishermen's Fund  
FY2025 Governor Organization Chart



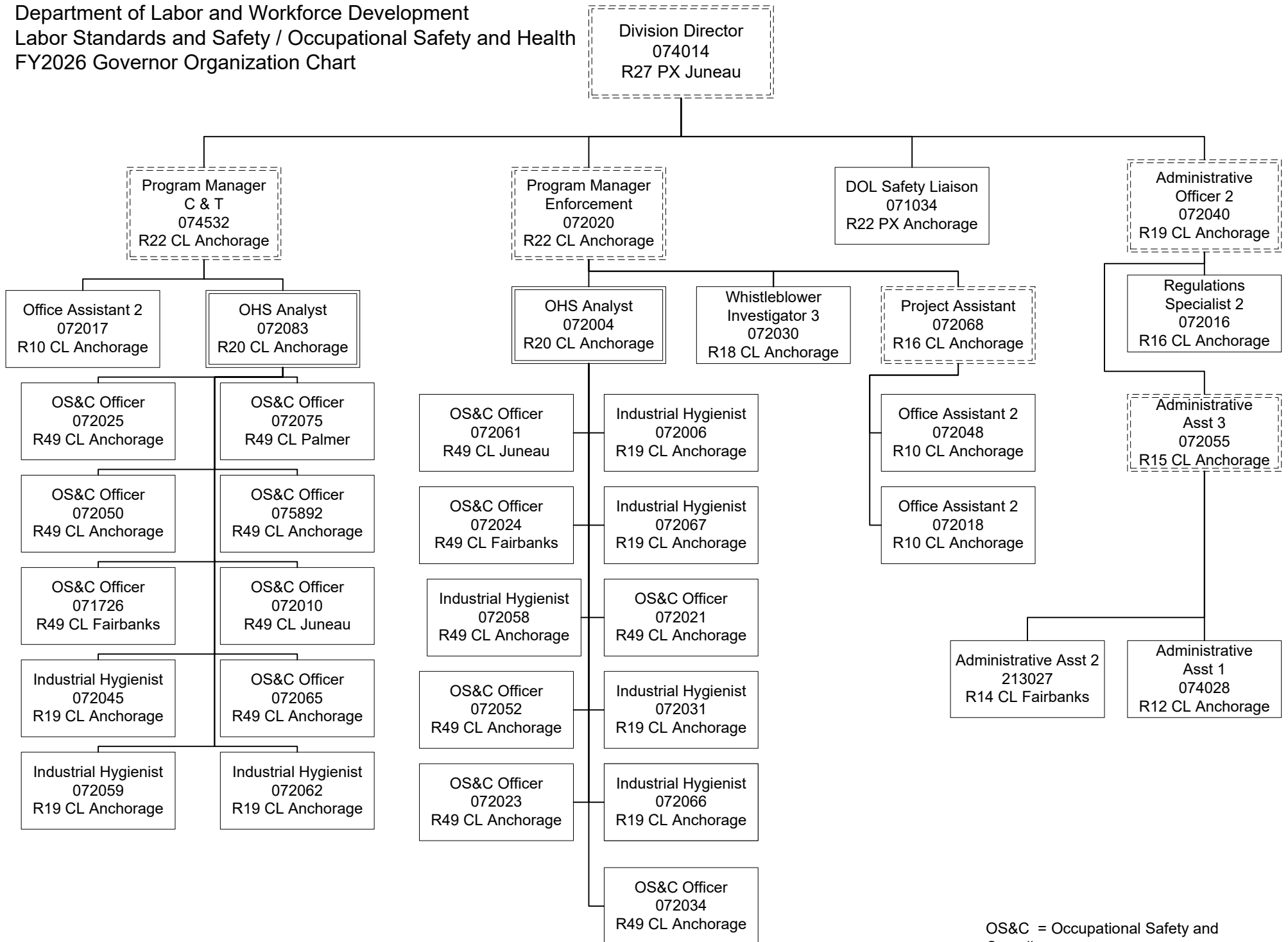
Department of Labor and Workforce Development  
 Labor Standards and Safety / Wage and Hour  
 FY2026 Governor Organization Chart



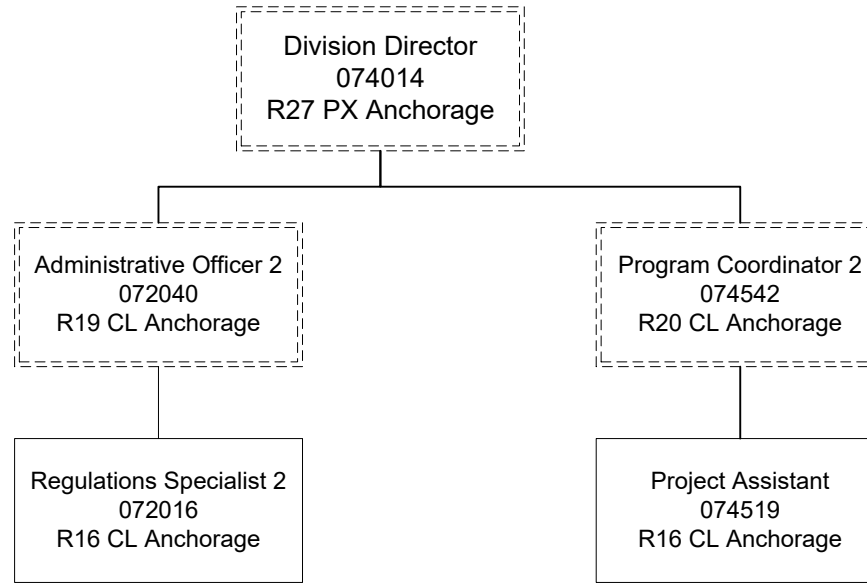
Department of Labor and Workforce Development  
 Labor Standards and Safety / Mechanical Inspection  
 FY2026 Governor Organization Chart



Department of Labor and Workforce Development  
 Labor Standards and Safety / Occupational Safety and Health  
 FY2026 Governor Organization Chart

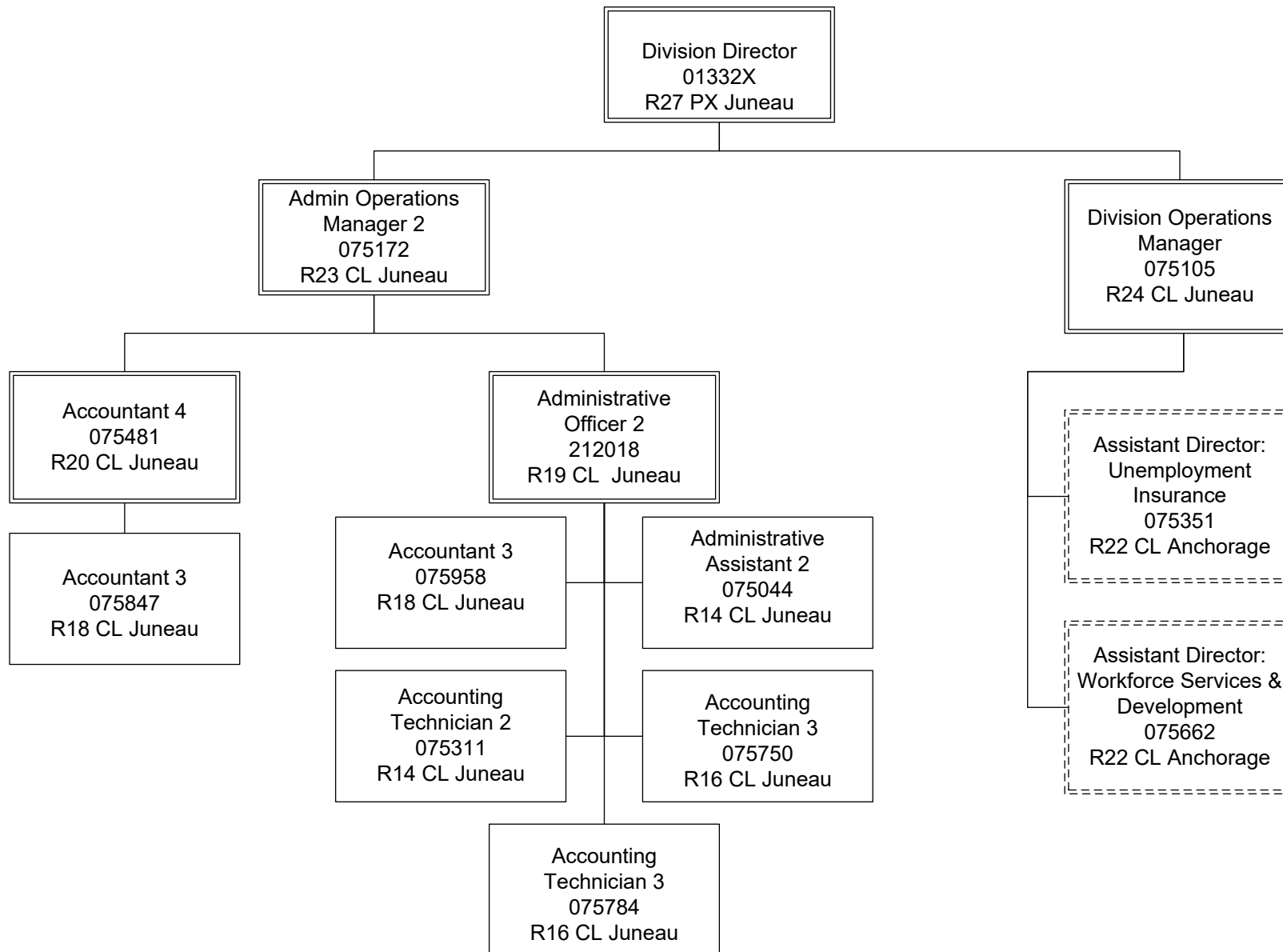


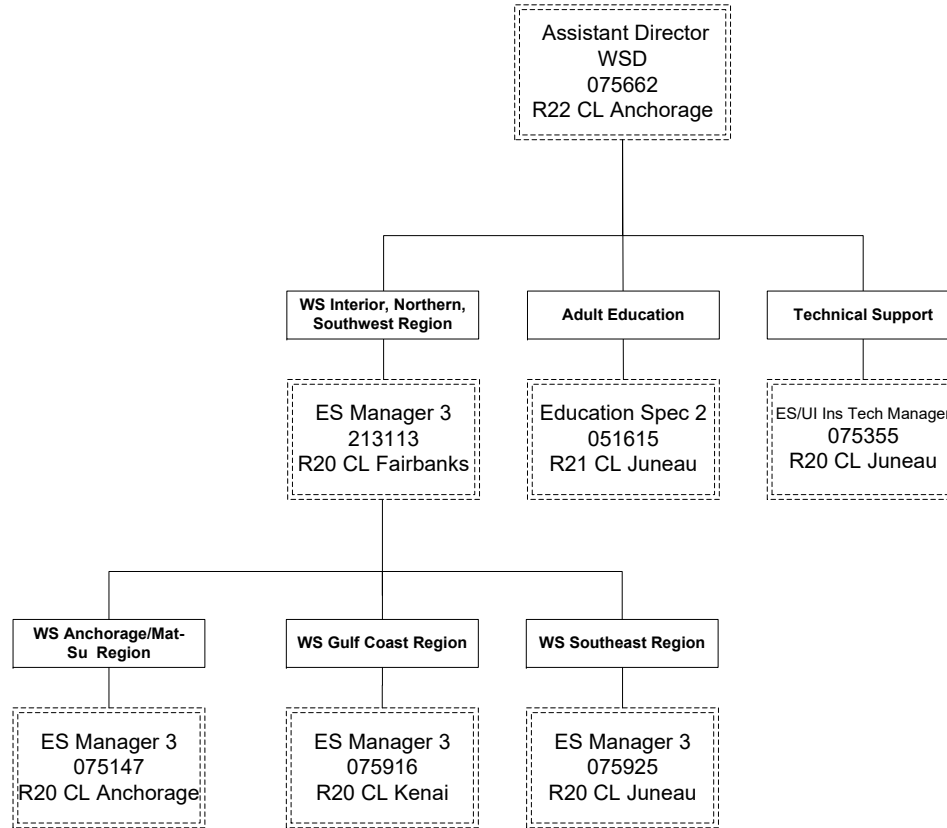
Department of Labor and Workforce Development  
Labor Standards and Safety / Alaska Safety Advisory Program  
FY2026 Governor Organization Chart



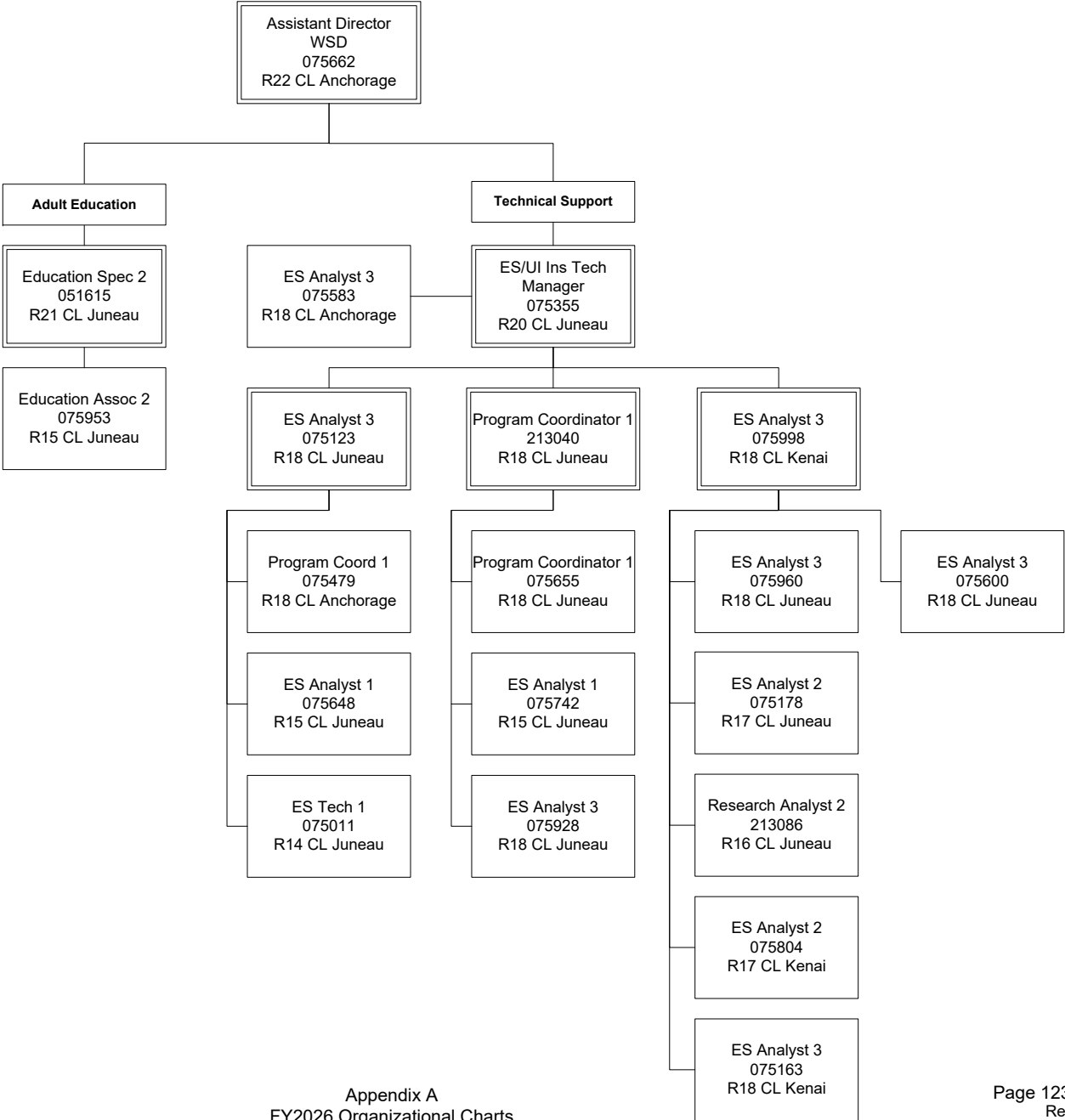


Department of Labor and Workforce Development  
 Division of Employment and Training Services / Employment and Training Services Administration  
 FY2025 Governor Organization Chart

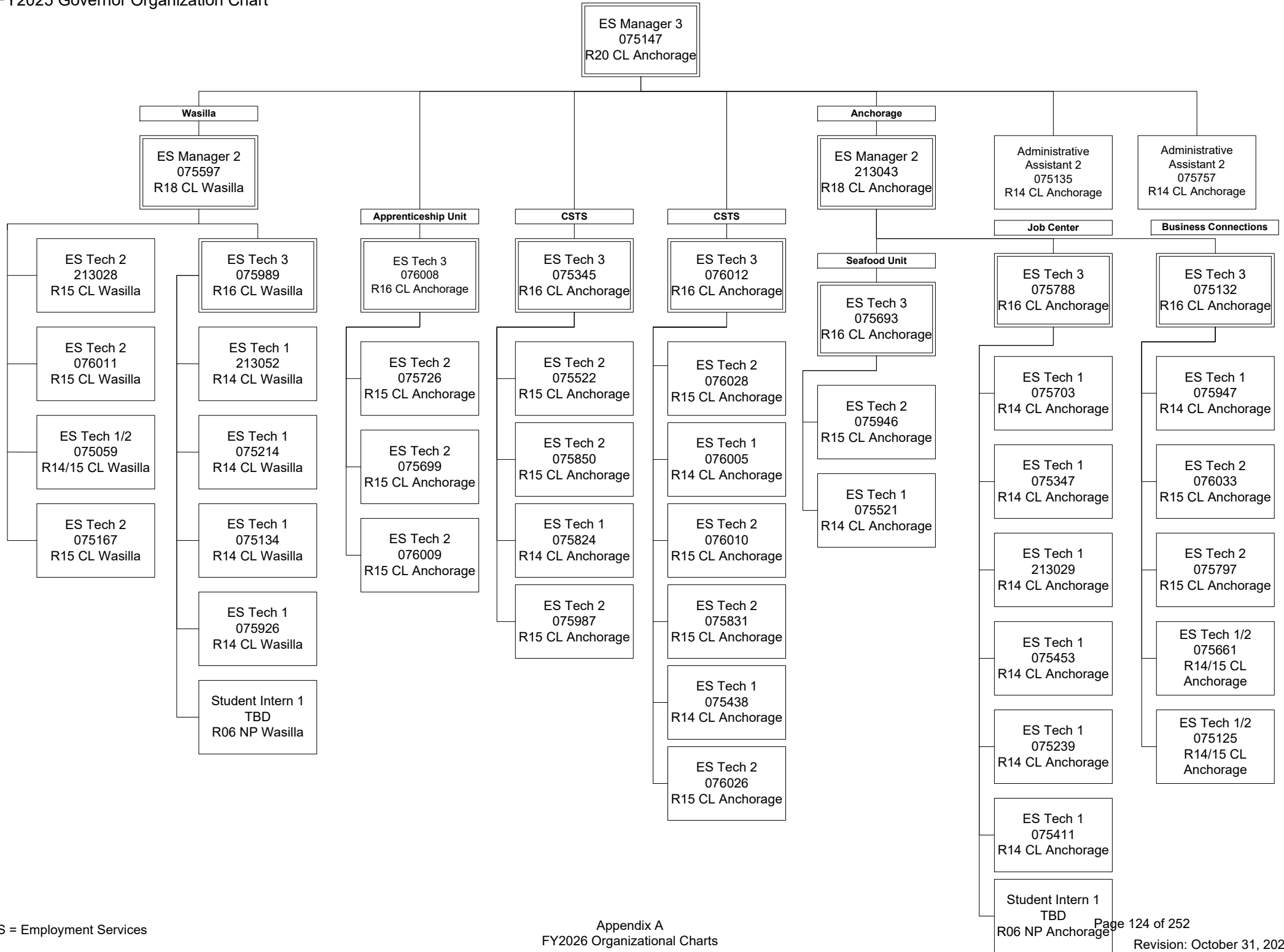




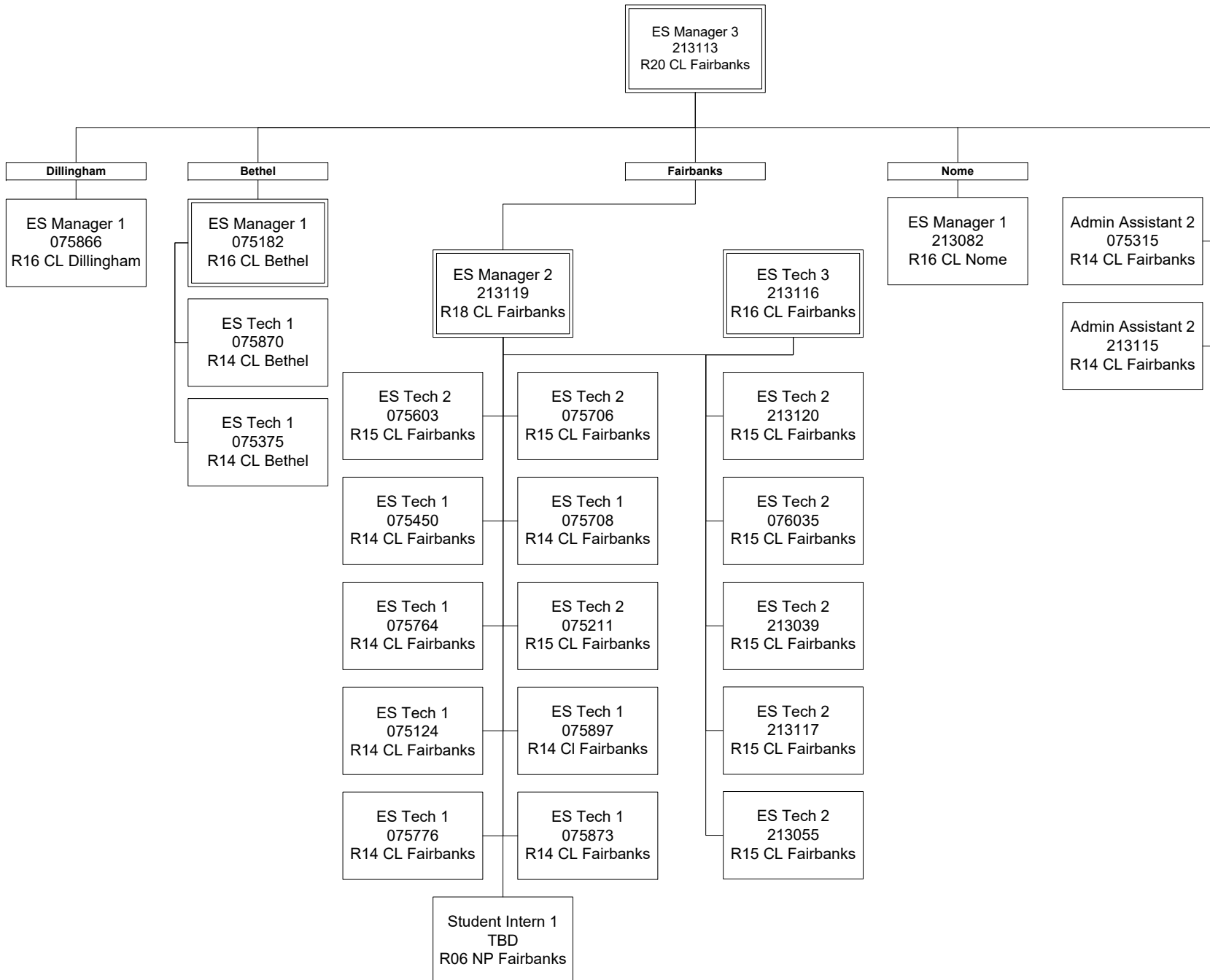
Department of Labor and Workforce Development  
 Division of Employment and Training Services / Workforce Services Tech Unit  
 FY2025 Governor Organization Chart



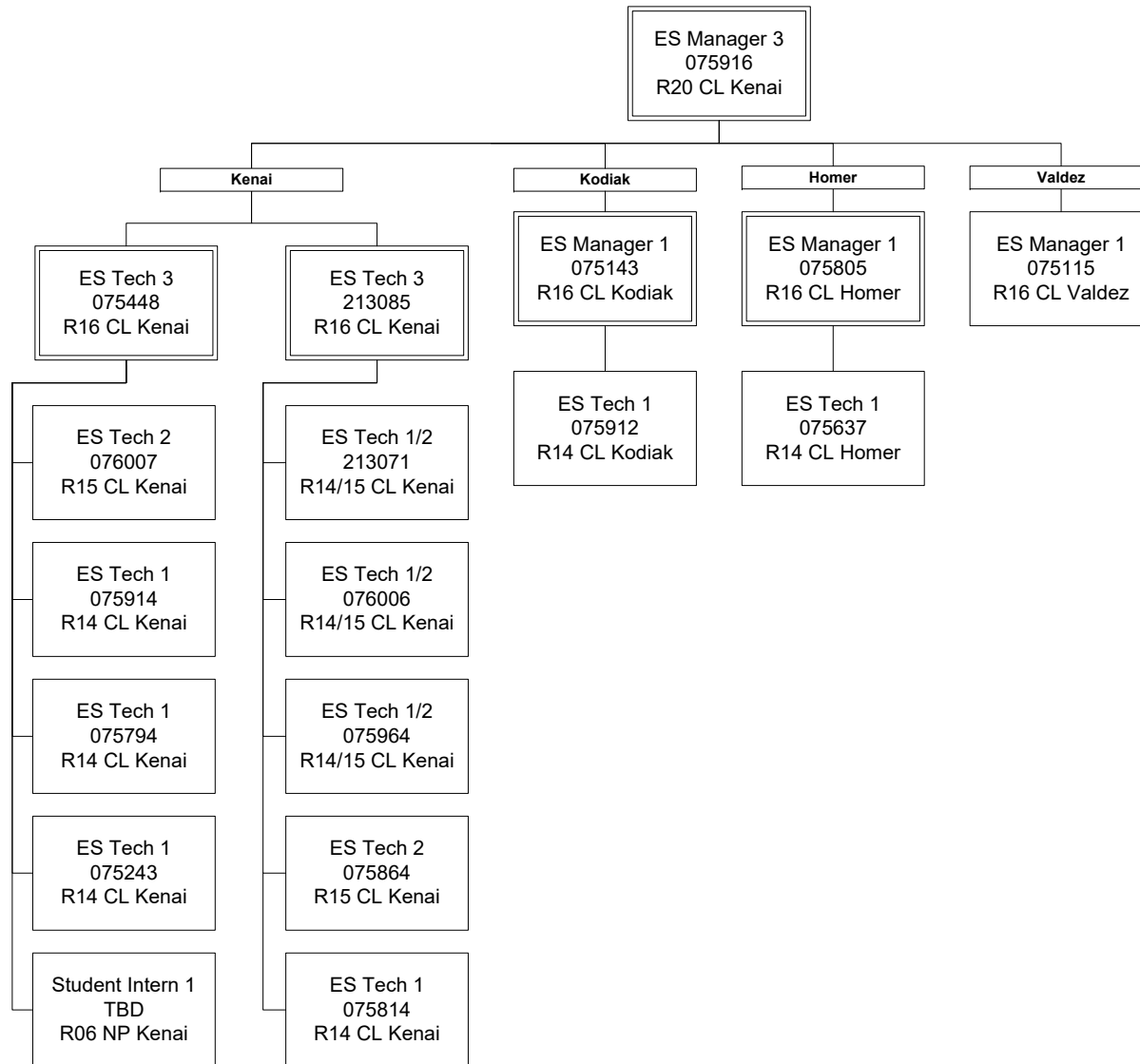
Department of Labor and Workforce Development  
 Division of Employment and Training Services / Workforce Services Central Region  
 FY2025 Governor Organization Chart



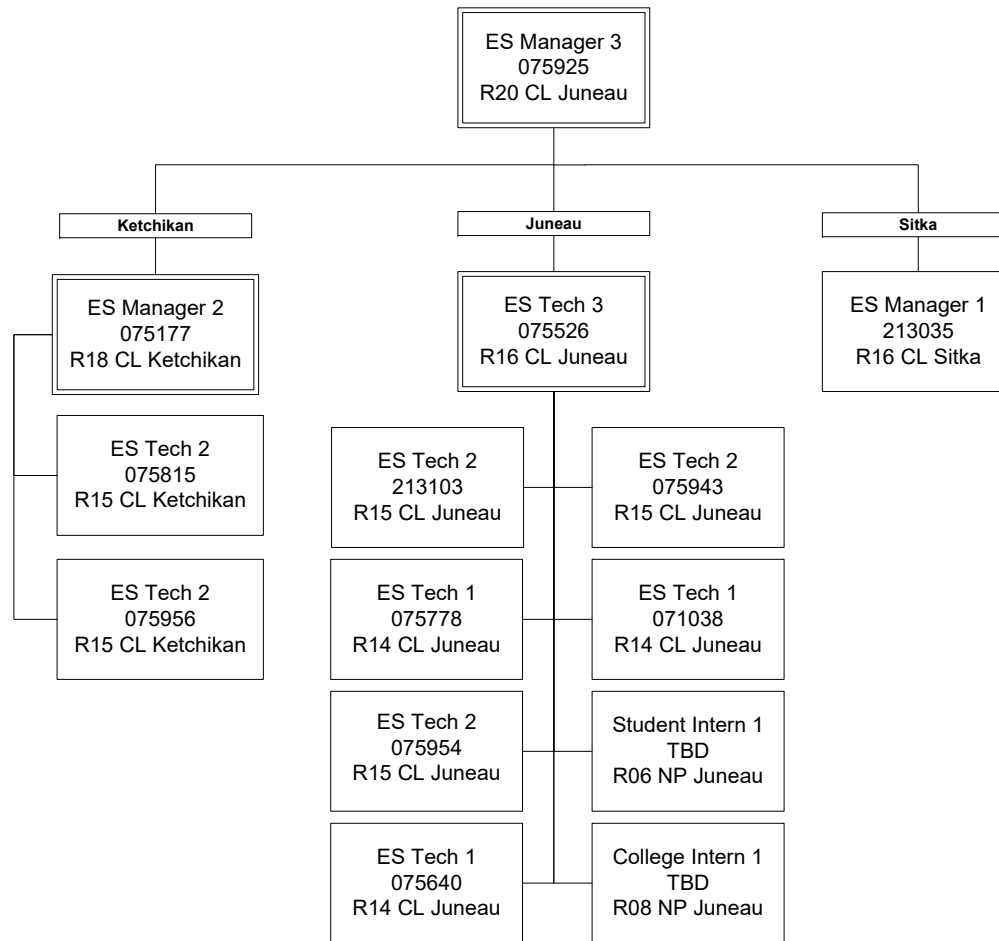
Department of Labor and Workforce Development  
 Division of Employment and Training Services / Workforce Services - Interior/Northern/Southwest Region  
 FY2025 Governor Organization Chart



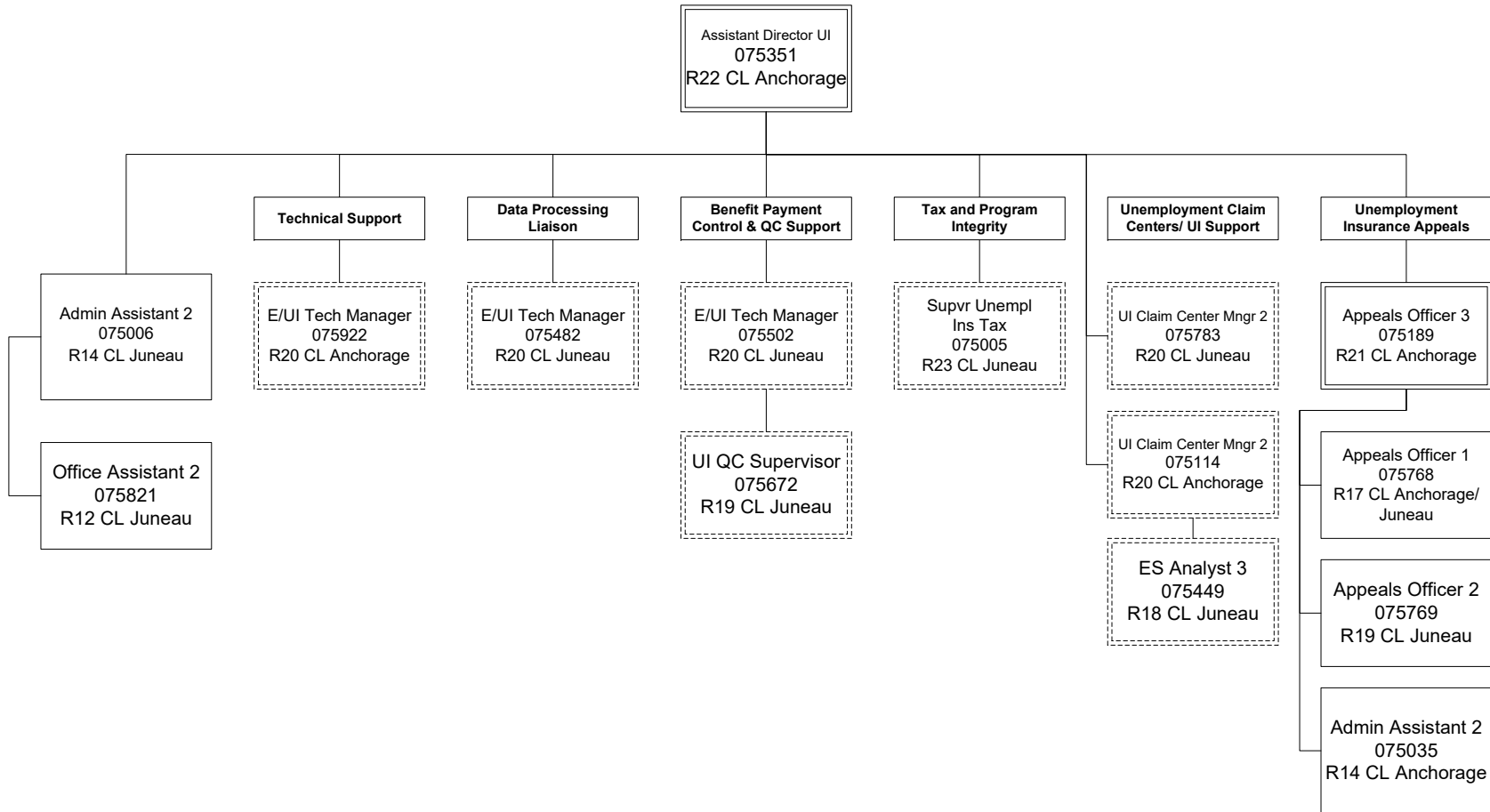
Department of Labor and Workforce Development  
 Division of Employment and Training Services / Workforce Services Gulf Coast  
 FY2025 Governor Organization Chart



Department of Labor and Workforce Development  
 Division of Employment and Training Services / Workforce Southeast Region  
 FY2025 Governor Organization Chart



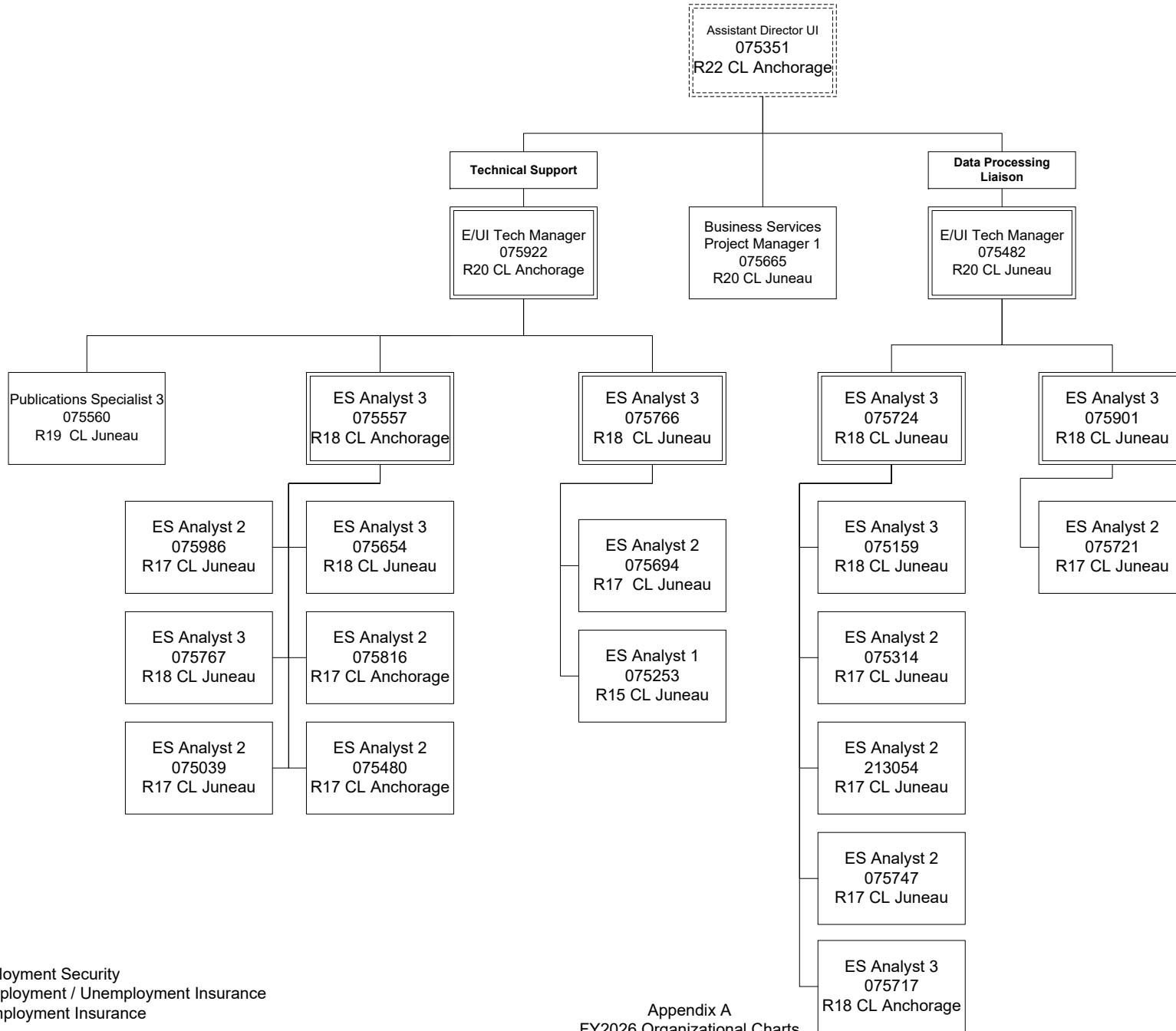
Department of Labor and Workforce Development  
 Division of Employment and Training Services / Unemployment Insurance  
 FY2025 Governor Organization Chart



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

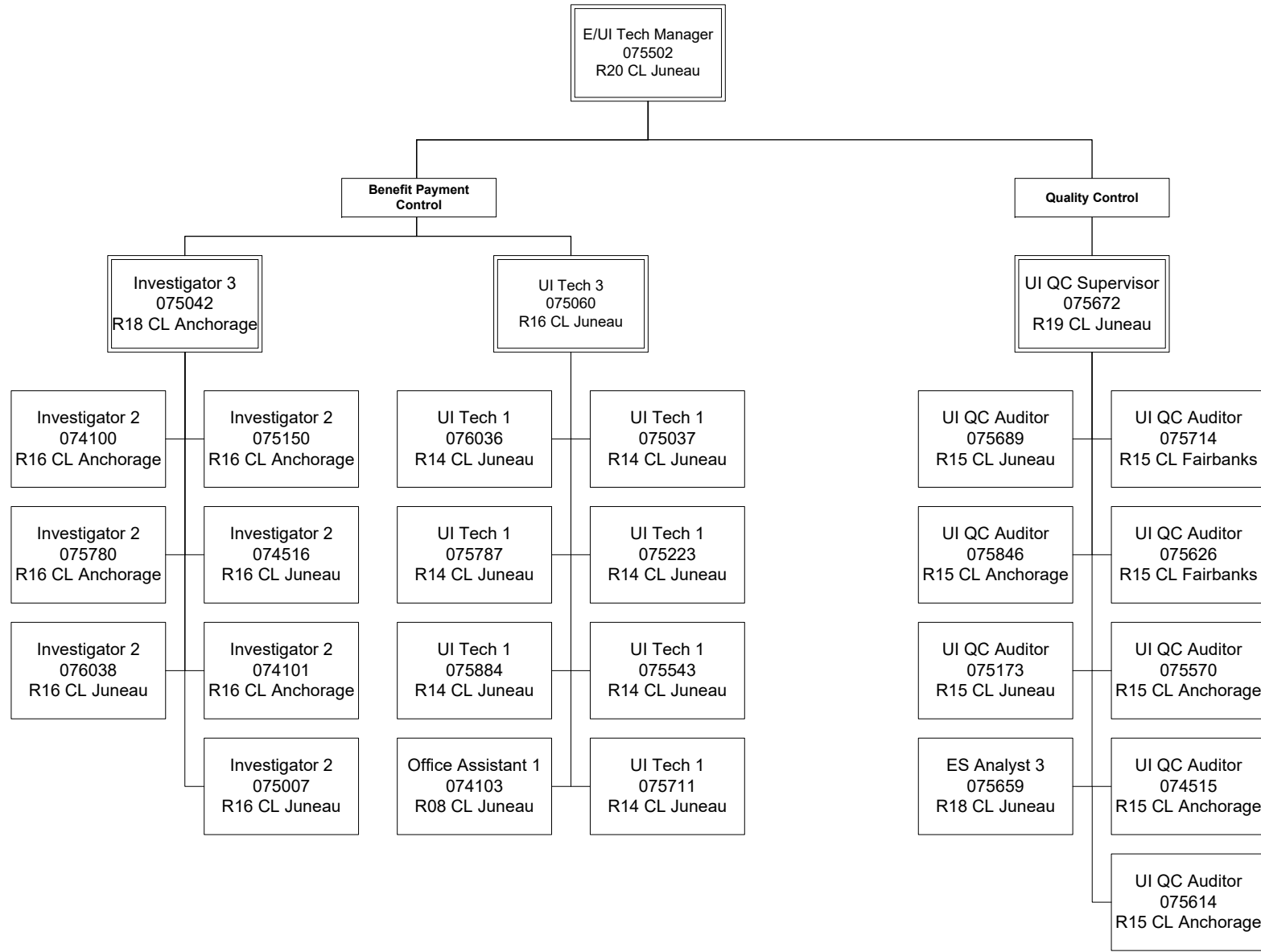


Department of Labor and Workforce Development  
 Division of Employment and Training Services / Unemployment Insurance  
 FY2025 Governor Organization Chart



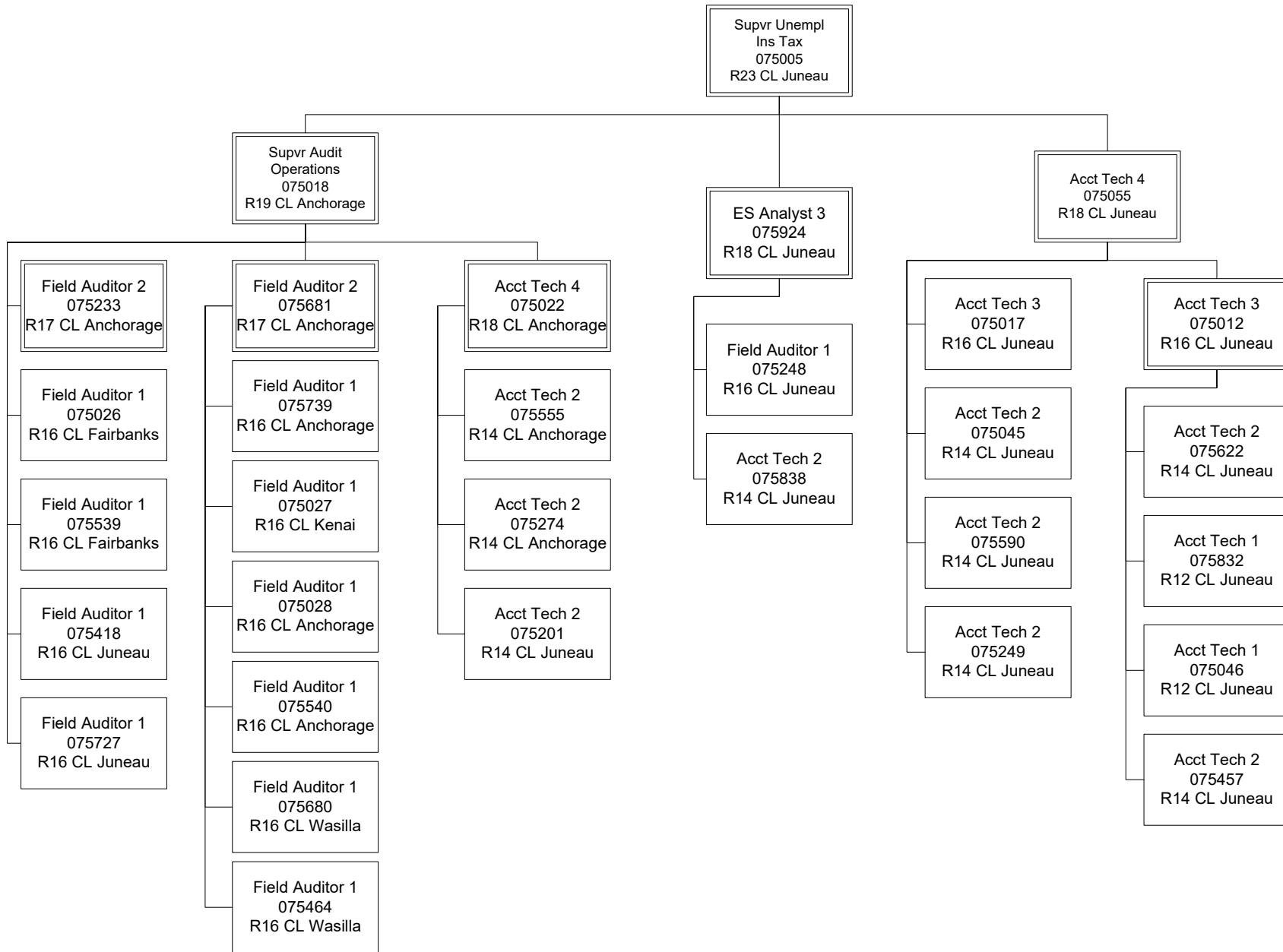
ES = Employment Security  
 E/UI = Employment / Unemployment Insurance  
 UI = Unemployment Insurance

Department of Labor and Workforce Development  
 Division of Employment and Training Services / Unemployment Insurance  
 FY2025 Governor Organization Chart



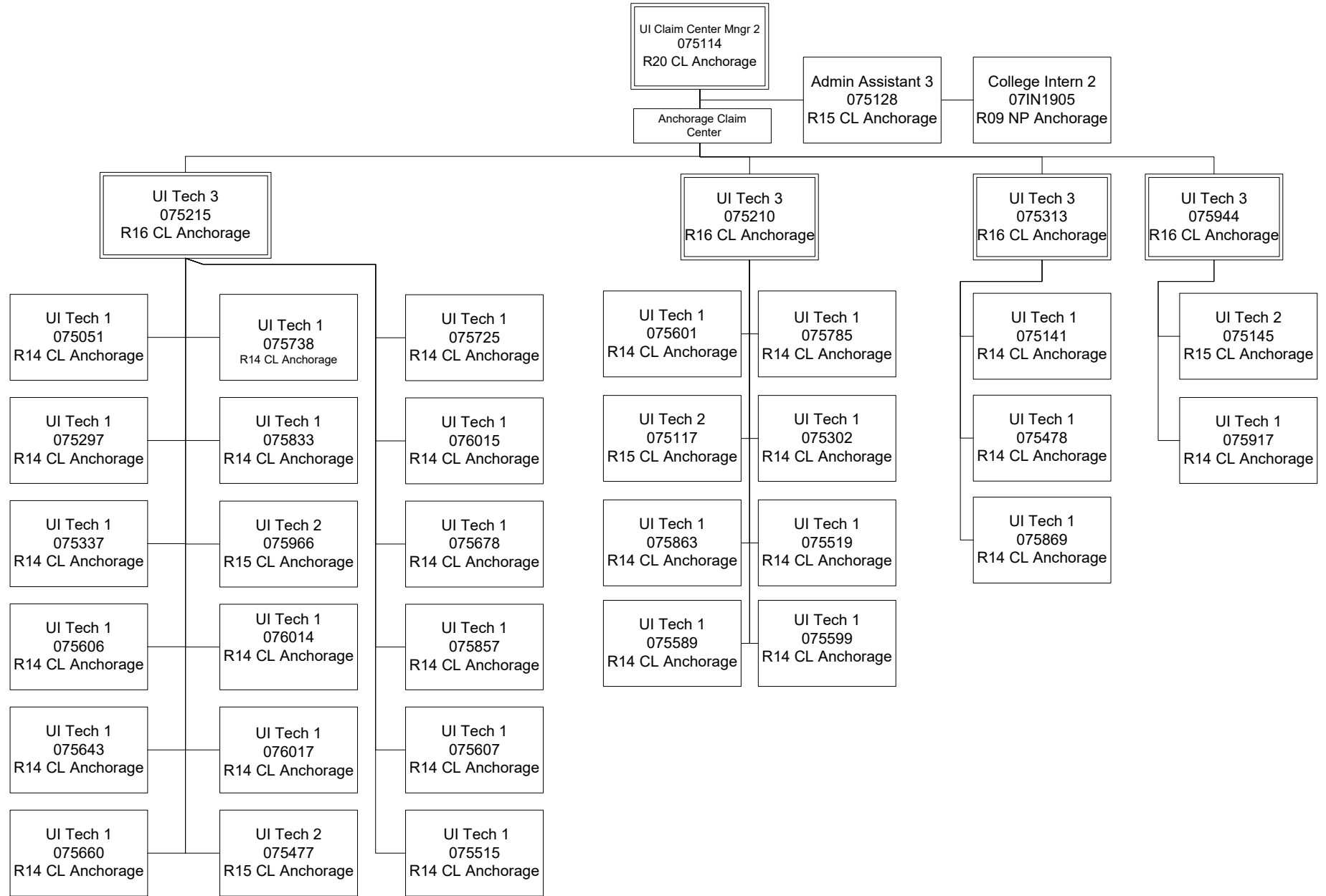
ES = Employment Security  
 E/UI = Employment / Unemployment Insurance  
 UI = Unemployment Insurance  
 QC = Quality Control

Department of Labor and Workforce Development  
 Division of Employment and Training Services / Unemployment Insurance  
 FY2025 Governor Organization Chart



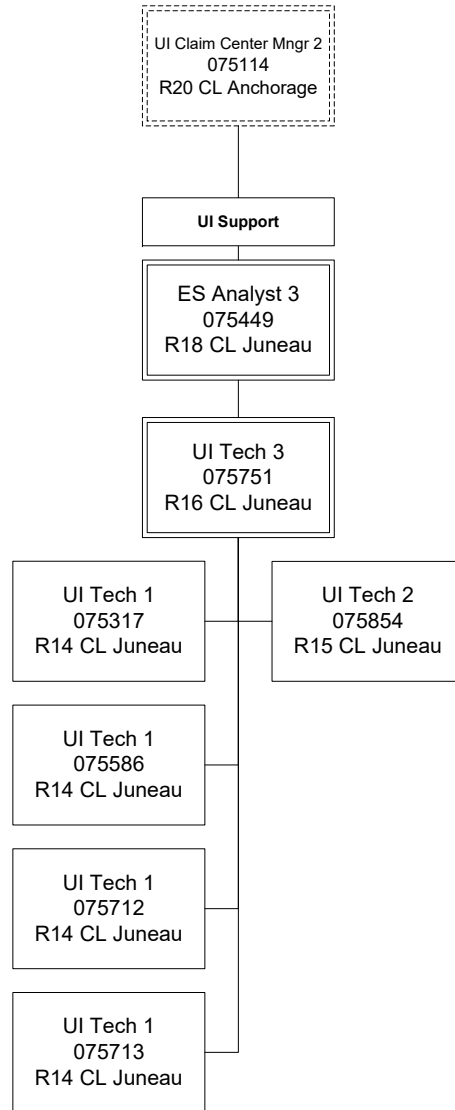
ES = Employment Security  
 E/UI = Employment / Unemployment Insurance  
 UI = Unemployment Insurance  
 QC = Quality Control

Department of Labor and Workforce Development  
 Division of Employment and Training Services / Unemployment Insurance  
 FY2025 Governor Organization Chart



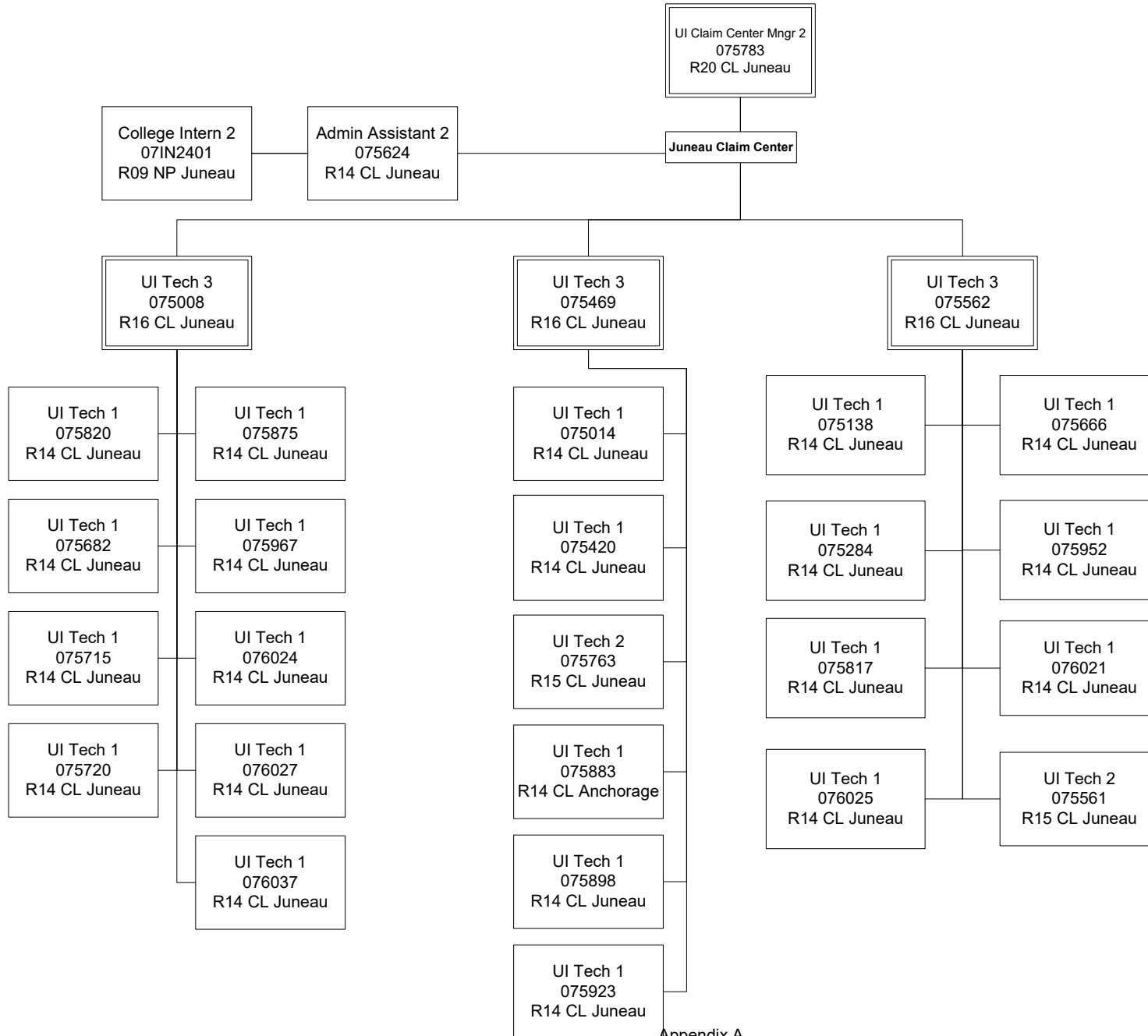
ES = Employment Security  
 E/UI = Employment / Unemployment Insurance  
 UI = Unemployment Insurance  
 QC = Quality Control

Department of Labor and Workforce Development  
Division of Employment and Training Services / Unemployment Insurance  
FY2025 Governor Organization Chart



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

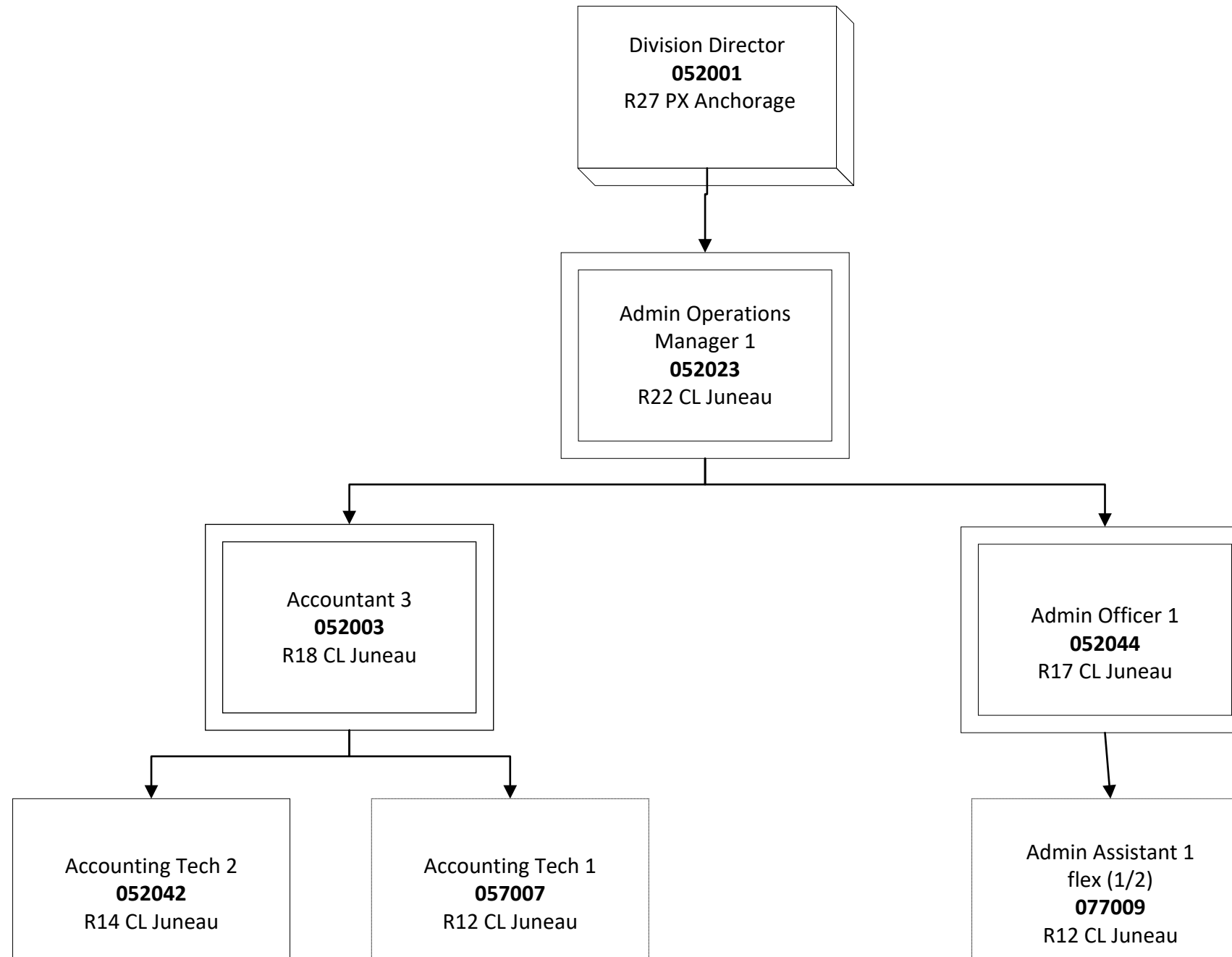
Department of Labor and Workforce Development  
 Division of Employment and Training Services / Unemployment Insurance  
 FY2025 Governor Organization Chart



Department of Labor and Workforce Development  
 Division of Vocational Rehabilitation / Director  
 FY2026 Governor's Budget Organization Chart

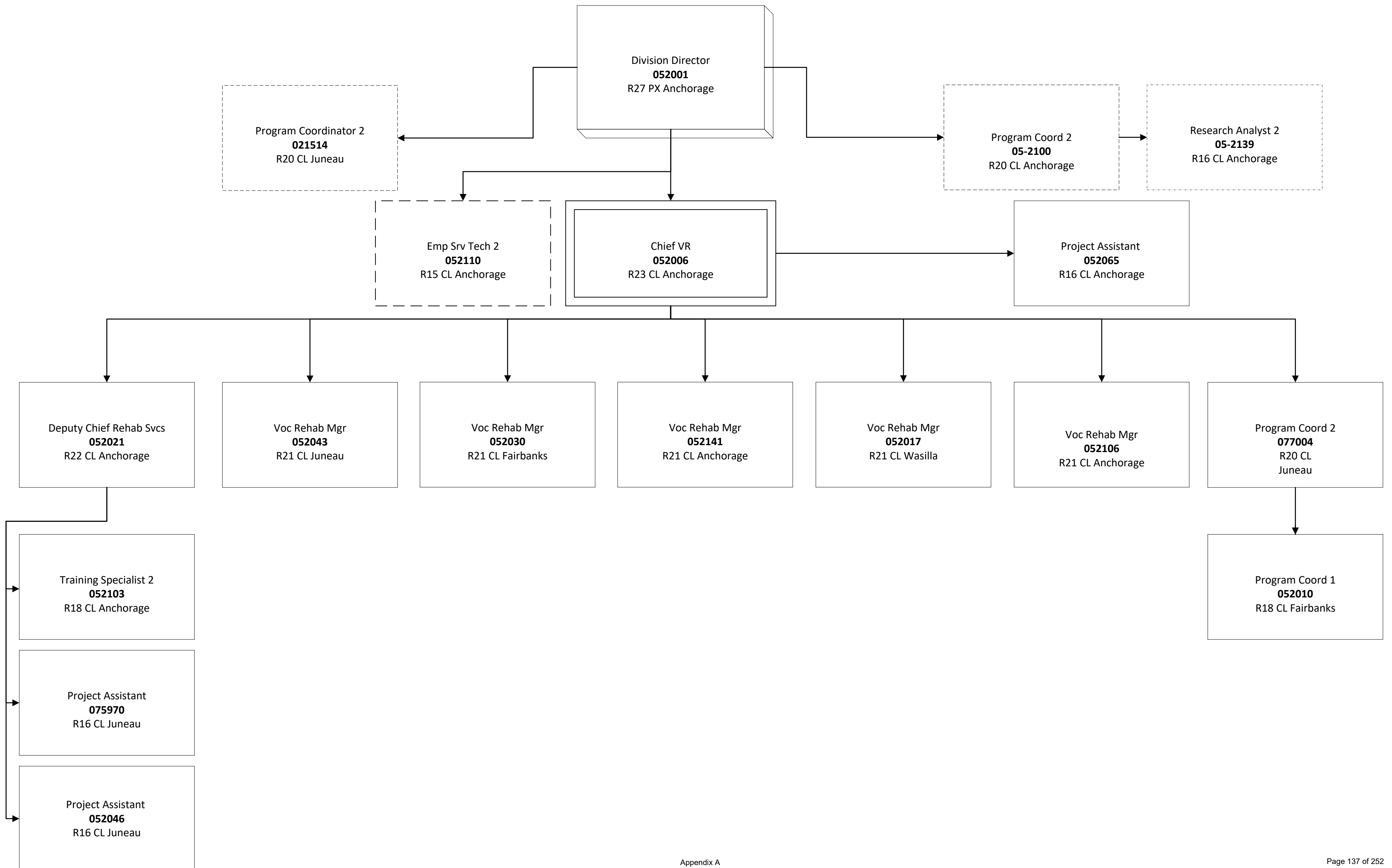


**Department of Labor and Workforce Development**  
Division of Vocational Rehabilitation / Administration  
FY2026 Governor's Budget Organization Chart



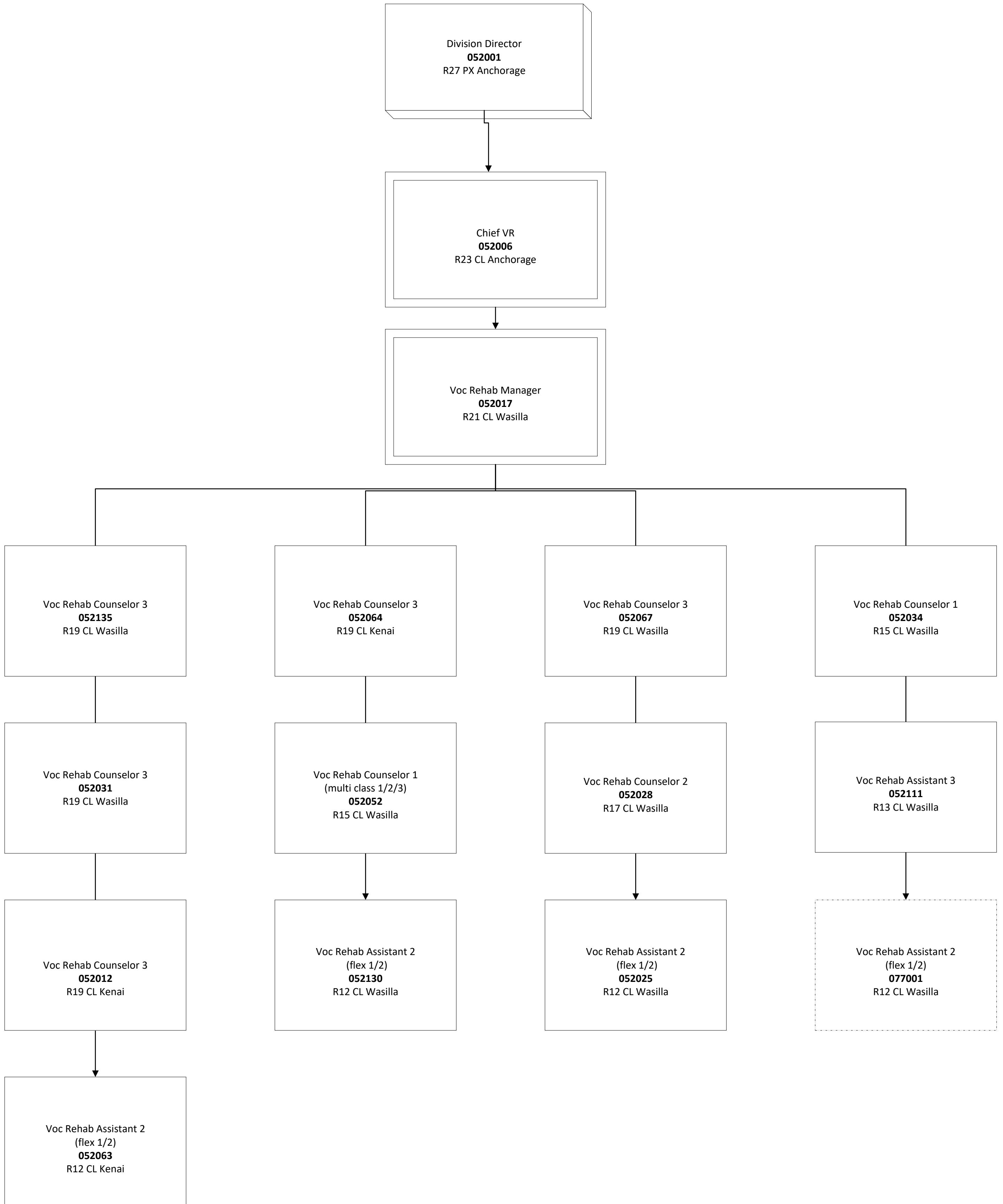


Department of Labor and Workforce Development  
 Division of Vocational Rehabilitation / Client Services / Management  
 FY2026 Governor's Budget Organization Chart

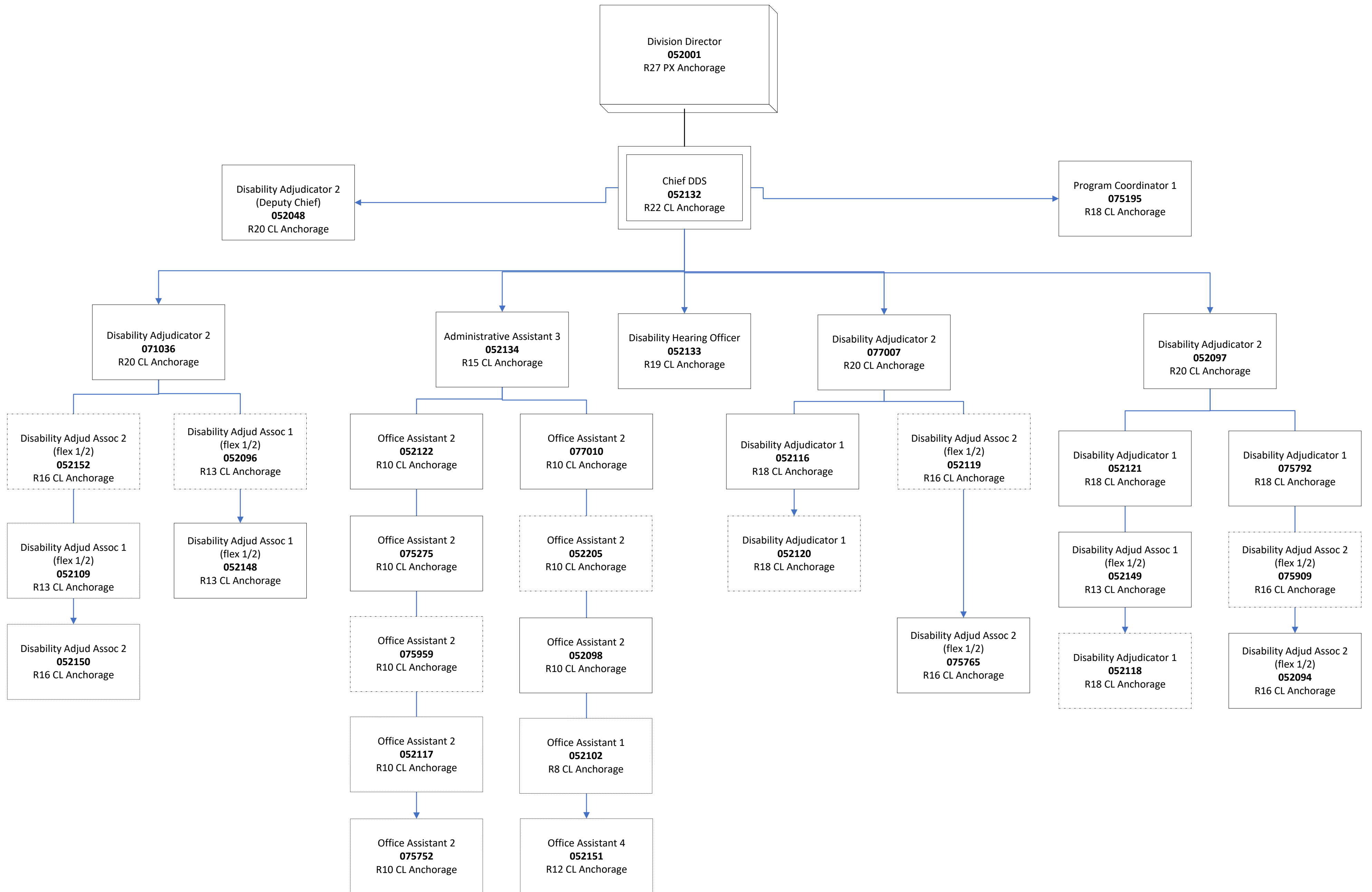




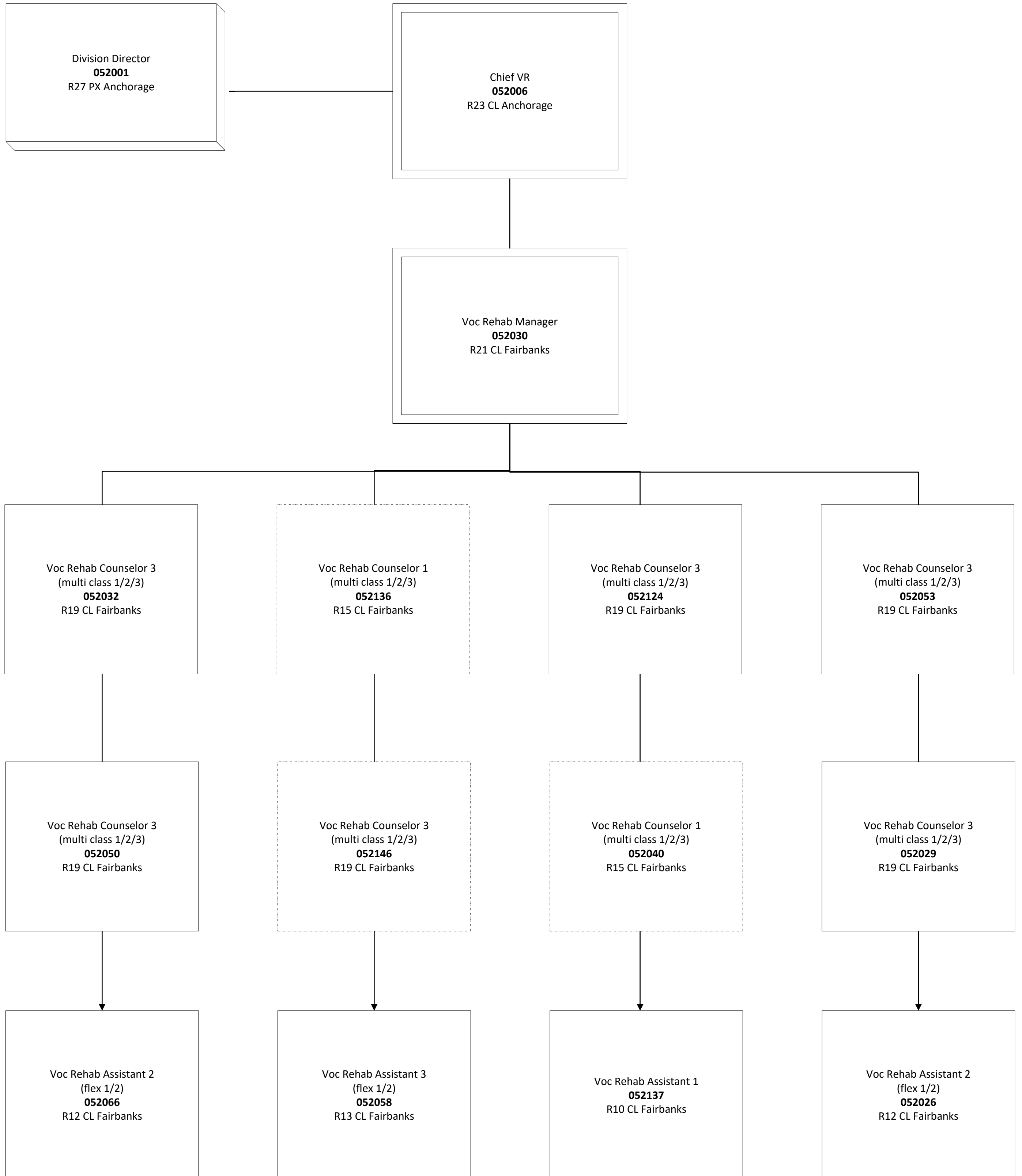
**Department of Labor and Workforce Development**  
 Division of Vocational Rehabilitation /  
 Vocational Rehabilitation / Mat Su / Kenai  
 FY2026 Governor's Budget Organization Chart



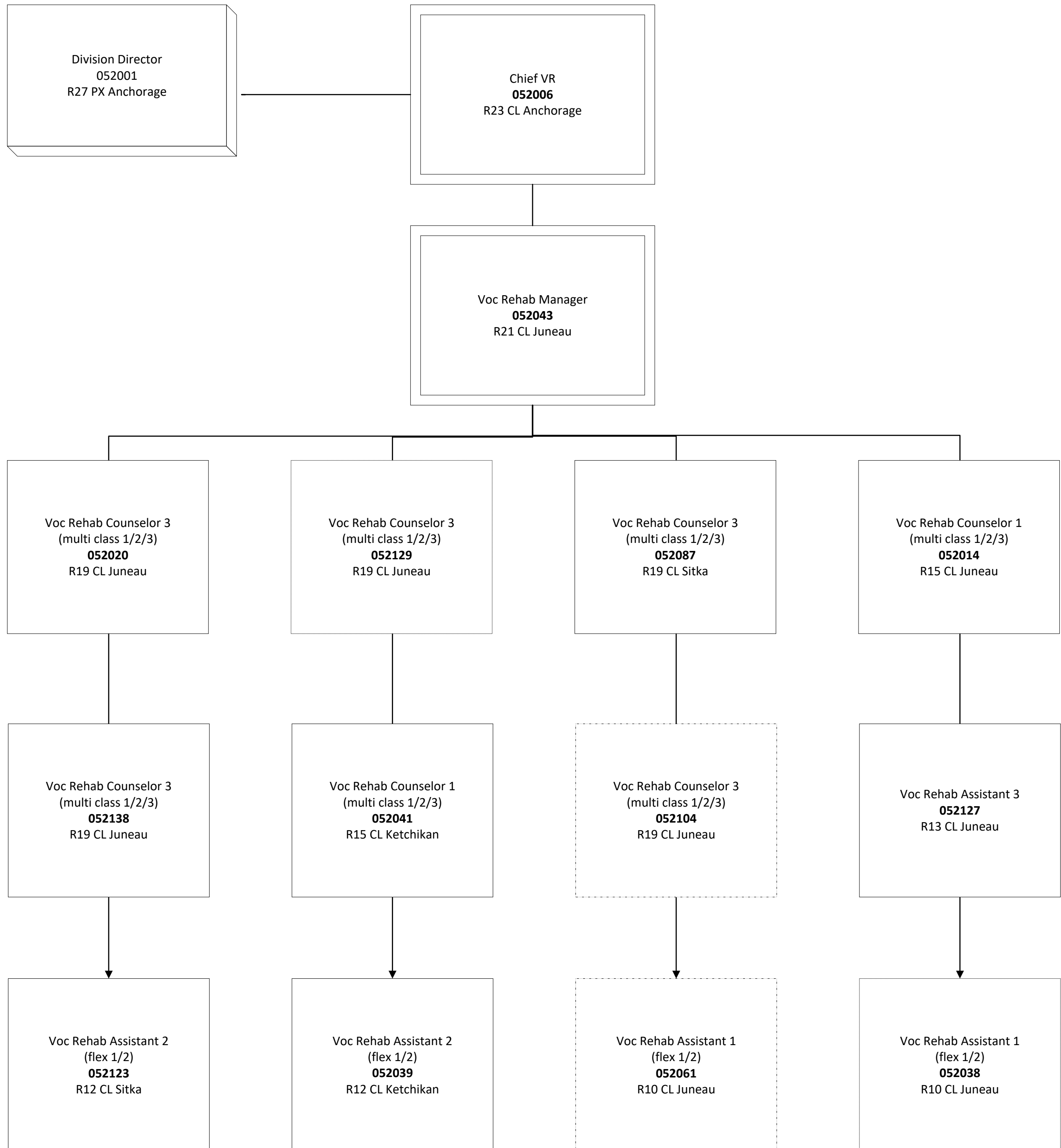
Department of Labor and Workforce Development  
 Division of Vocational Rehabilitation / Disability Determination Services  
 FY2026 Governor's Organization Chart



**Department of Labor and Workforce Development**  
 Division of Vocational Rehabilitation / Vocational Rehabilitation / Northern Region  
 FY2026 Governor's Budget Organization Chart



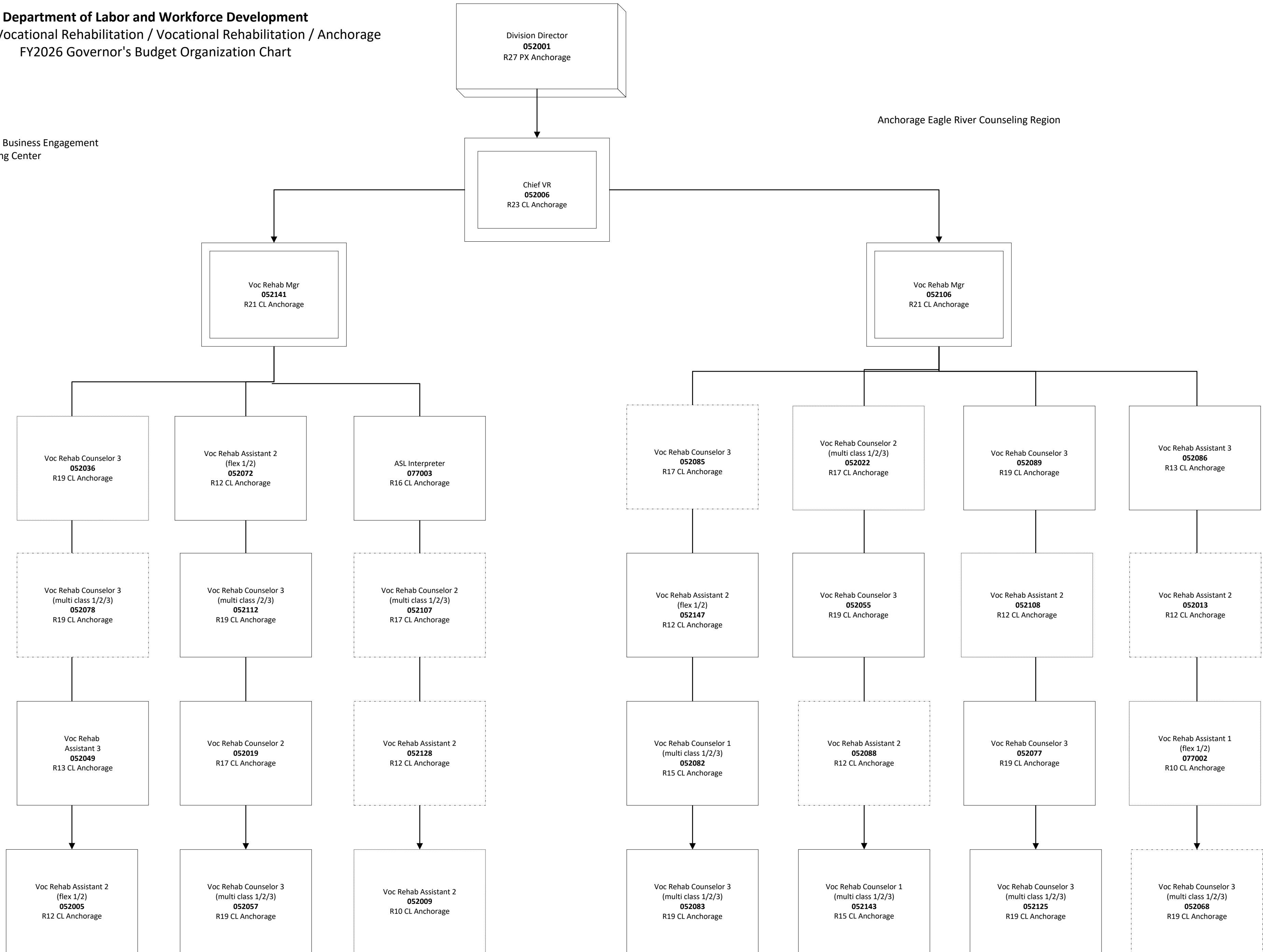
**Department of Labor and Workforce Development**  
 Division of Vocational Rehabilitation / Vocational Rehabilitation / Southern Region  
 FY2026 Governor's Budget Organization Chart



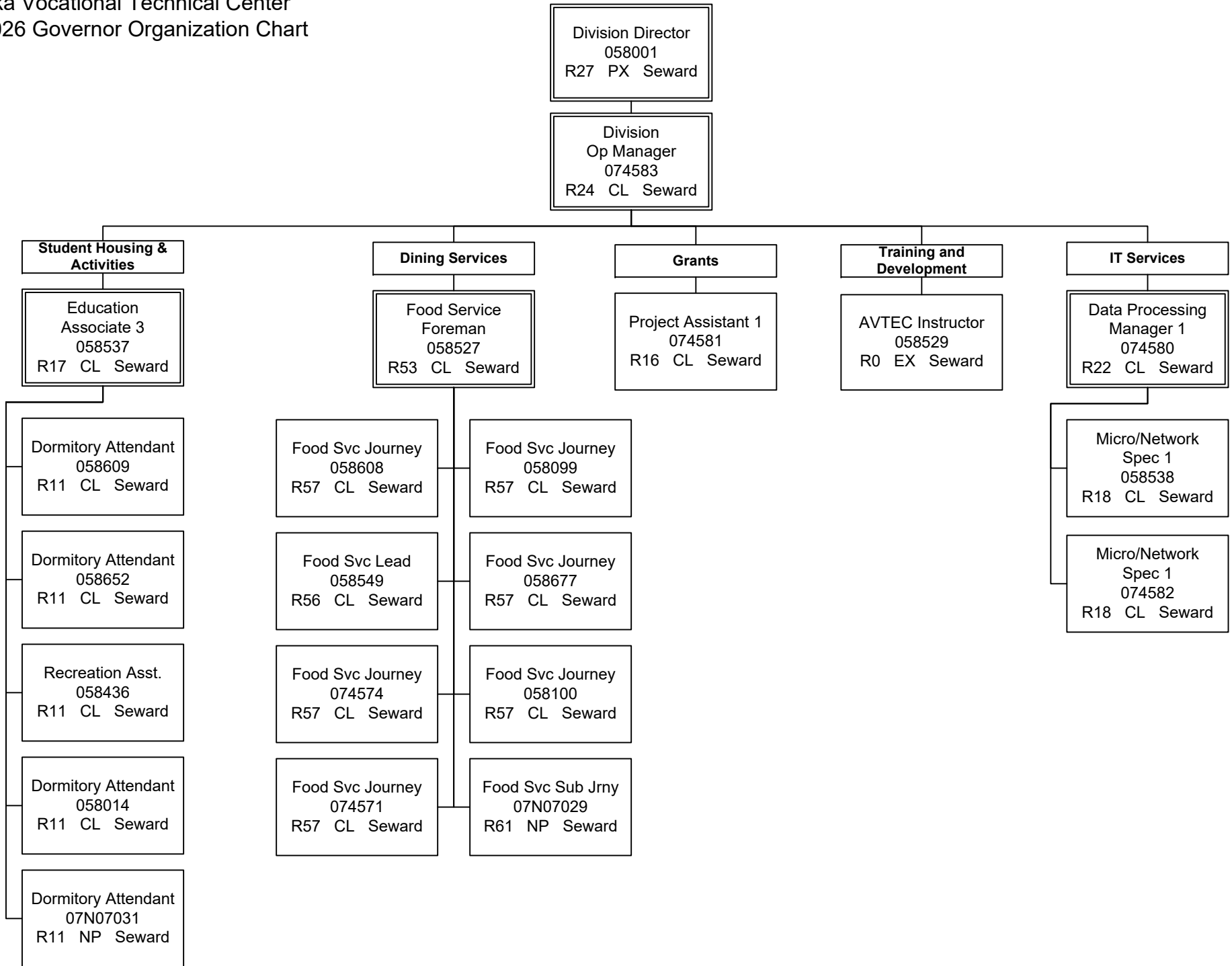
**Department of Labor and Workforce Development**  
 Division of Vocational Rehabilitation / Vocational Rehabilitation / Anchorage  
 FY2026 Governor's Budget Organization Chart

Anchorage Evaluation Business Engagement  
 Counseling Center

Anchorage Eagle River Counseling Region

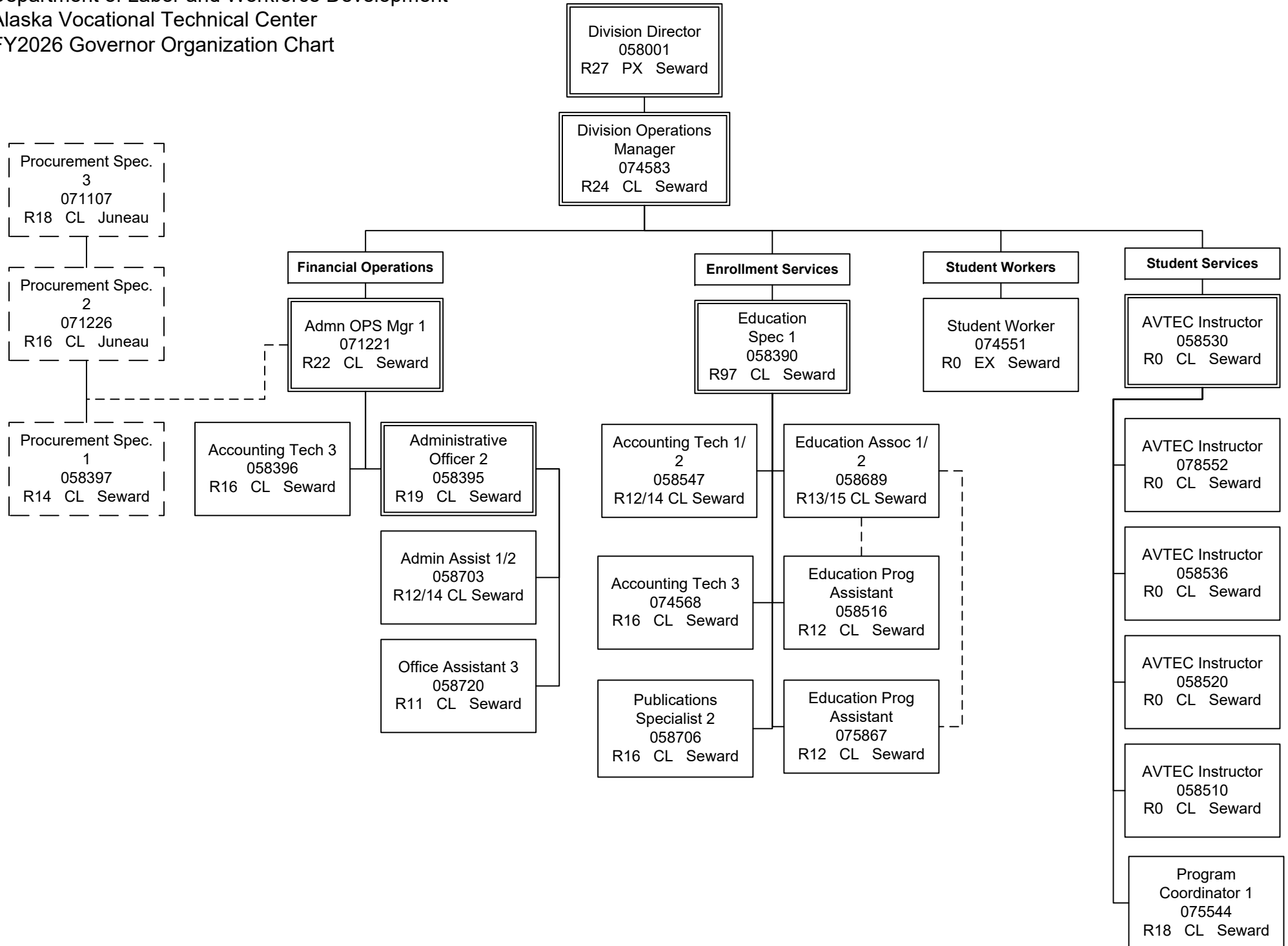


Department of Labor and Workforce Development  
 Alaska Vocational Technical Center  
 FY2026 Governor Organization Chart

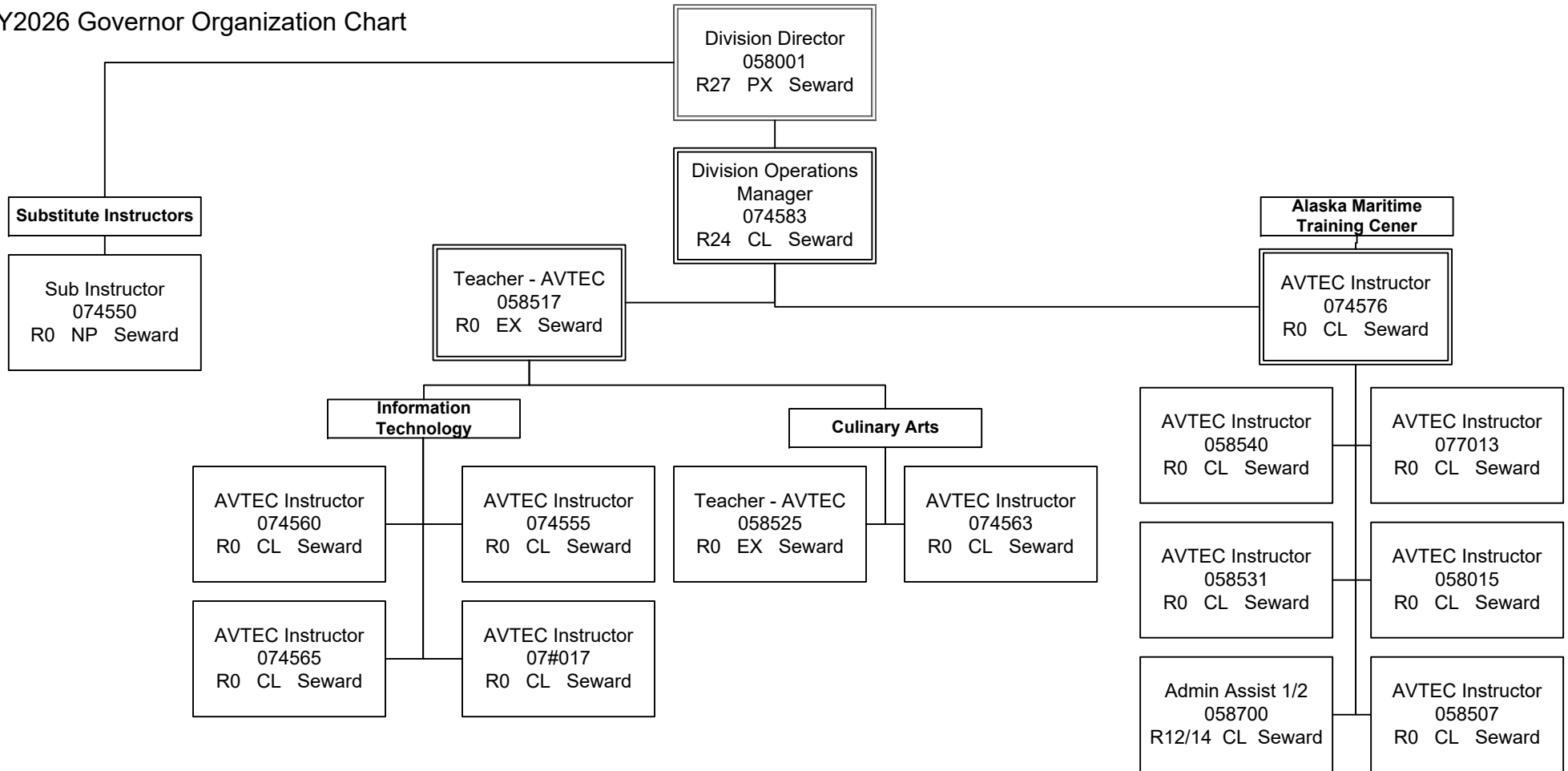




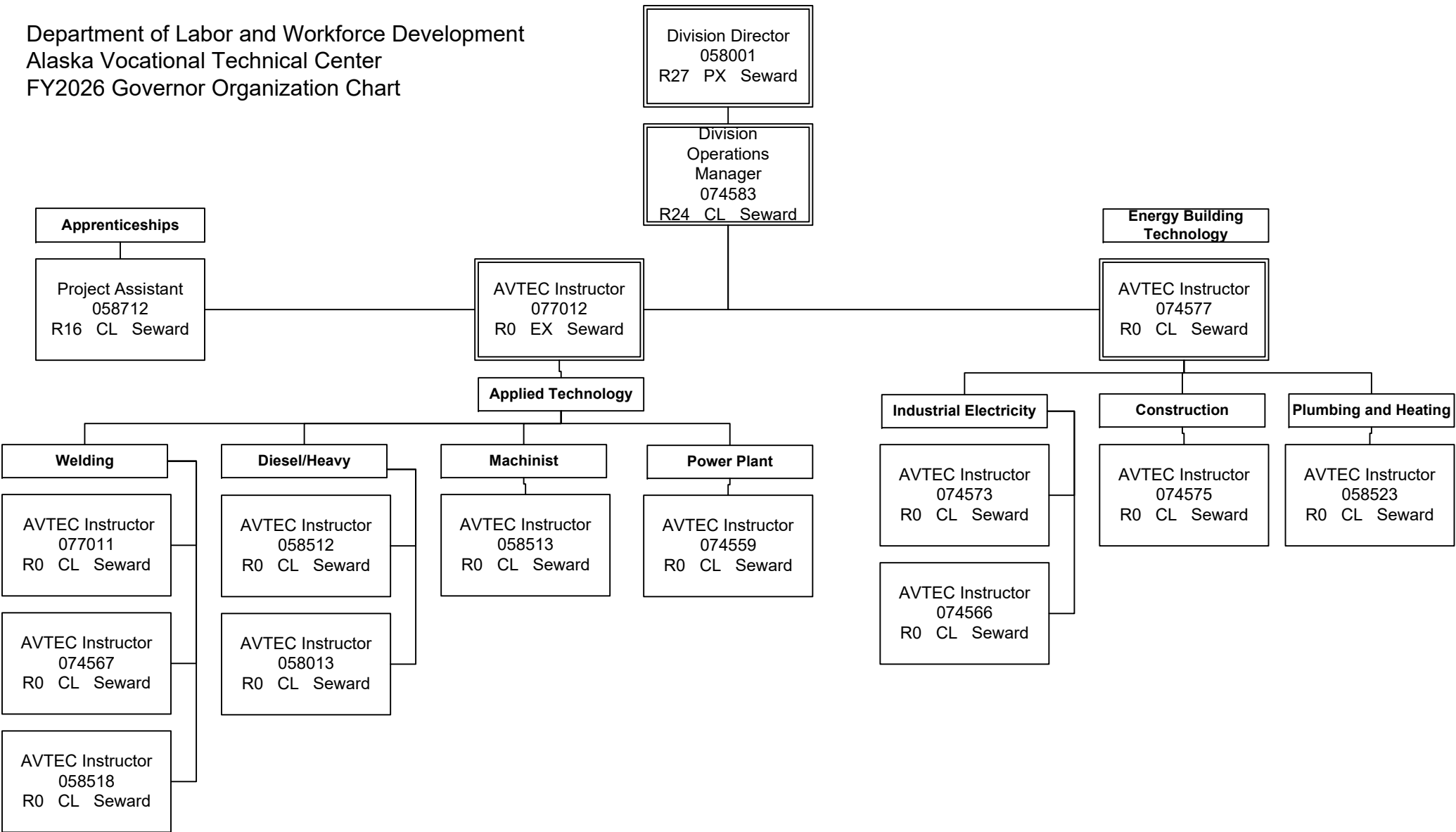
Department of Labor and Workforce Development  
 Alaska Vocational Technical Center  
 FY2026 Governor Organization Chart



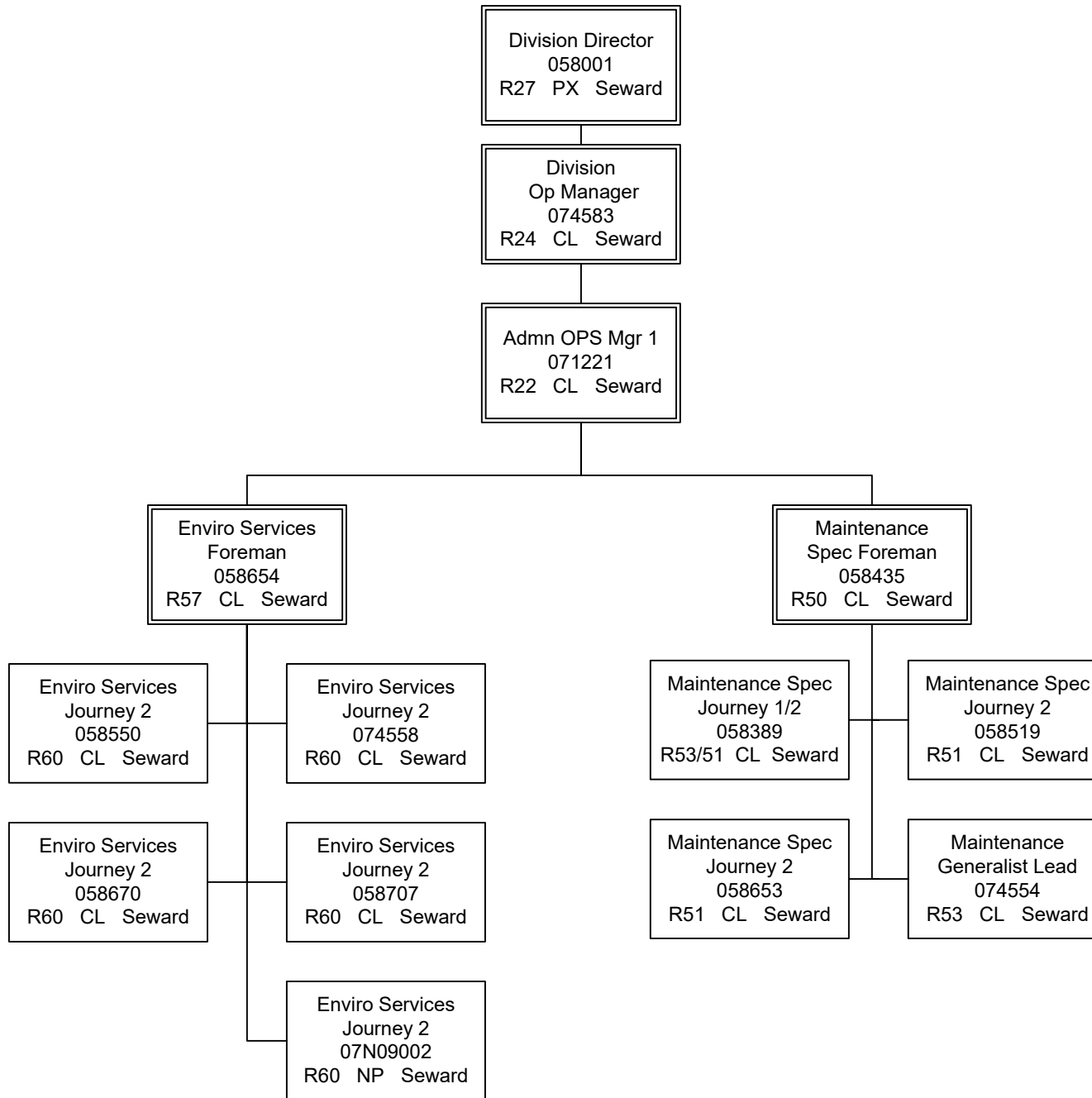
Department of Labor and Workforce Development  
 Alaska Vocational Technical Center  
 FY2026 Governor Organization Chart



Department of Labor and Workforce Development  
 Alaska Vocational Technical Center  
 FY2026 Governor Organization Chart



Department of Labor and Workforce Development  
 Alaska Vocational Technical Center / AVTEC Facilities Maintenance  
 FY2026 Governor Organization Chart



***APPENDIX B1***  
***CHART OF ACCOUNTS***

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## **APPENDIX B1 - INDEX**

### **CHART OF ACCOUNTS**

<b>IRIS DLWD Operating and Capital Appropriation Structures</b>	<b>- Appendix B1 - 1</b>
<b>IRIS Department Major Program, Program &amp; Funding Profile Structure</b>	<b>- Appendix B1 - 2</b>
<b>IRIS Statewide Object of Expenditure Accounts Structures</b>	<b>- Appendix B1 - 3</b>

<b>Report Name</b>	ST0002 - Appropriation Structure
<b>Report User</b>	216490
<b>Selected Report Date</b>	12/30/2024
<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by F</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
CPTL	070027783	AVTEC IT Reappropriation GF	DEVL	B08B	B08B	Continuing
CPTL	070140130	AVTEC Deferred Maintenance, Renewal, Repair and Equip GF	EDUC	B14A	B14A	Continuing
CPTL	070140230	AVTEC Heavy Equip Shop/Diesel&Pipe Welding Rel-Ph 1/3 GF	EDUC	B14B	B14B	Continuing
CPTL	070170130	AVTEC Deferred Maint,Renewal,Repair & Equip SUP17 Sec5 GF	EDUC	B17E	B17E	Continuing
CPTL	070170230	AVTEC Deferred Maint, Rnwl, Reoair and Equip SUP17 Sec17 GF	EDUC	B17F	B17F	Supplemental
CPTL	<b>071123430</b>	WIB Construction Academies GF	GGOV	<b>B23D</b>	<b>B23B</b>	Multi-Year
CPTL	<b>075323230</b>	Workforce Training and Employment Program GF	DEVL	<b>B23B</b>	<b>B23B</b>	Multi-Year
CPTL	<b>075323530</b>	Self Selected Training for Individuals GF	DEVL	<b>B23E</b>	<b>B23B</b>	Multi-Year
CPTL	<b>077221130</b>	DVR Facility Development and Equipment Replacement GF	DEVL	<b>B21A</b>	<b>B21A</b>	Continuing
CPTL	<b>077221168</b>	DVR Facility Development and Equipment Replacement VRSBERF	DEVL	<b>B21A</b>	<b>B21A</b>	Continuing
CPTL	<b>078122251</b>	AVTEC COVID ARPA CHEER FED	DEVL	<b>B22A</b>	<b>B22A</b>	Multi-Year
CPTL	079150130	Deferred Maintenance, Renewal, Repair & Equipment - AVTEC GF	EDUC	B15A	B15A	Continuing
CPTL	079150230	Heavy Equipment Shop/Diesel Shop/Pipe Welding Reloc Ph2 GF	EDUC	B15B	B15B	Continuing
CPTL	079150330	Employment & Training Services Public Access Network GF	DEVL	B15C	B15C	Continuing
CPTL	07RS01821	AVTEC Statewide Deferred Maintenance CIP IA	EDUC	B18A	BUBC	Supplemental
CPTL	<b>07RS01822</b>	AVT SW Deferred Maint UB RS0195033 ORIG 19 CIP IA	EDUC	<b>B19A</b>	<b>BUBC</b>	Supplemental
CPTL	<b>07RS01823</b>	AVT SW Deferred Maint UB RS0120561 ORIG 20 CIP IA	GGOV	<b>B20A</b>	<b>BUBC</b>	Supplemental
CPTL	<b>07RS01824</b>	AVT SW Deferred Maint UB RS0122544 ORIG 22 CIP IA	GGOV	<b>B22B</b>	<b>BUBC</b>	Supplemental
CPTL	<b>07RS01825</b>	AVT SW Deferred Maint UB RS0123530 ORIG 23 CIP IA	GGOV	<b>B23F</b>	<b>BUBC</b>	Supplemental
CPTL	<b>07RS27756</b>	Workers Compensation Net Upgrade CIP IA	HHS	<b>B756</b>	<b>BUBC</b>	Supplemental
CPTL	<b>B53161054</b>	Training & Employment Grants ORIG 24 CIP STEP	GGOV	<b>B531</b>	<b>B24D</b>	Multi-Year

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<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by Fund</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
CPTL	<b>B53221004</b>	UI Mainframe System Analysis ORIG 25 CIP GF	DEVL	<b>B532</b>	<b>B25A</b>	Continuing
CPTL	<b>B72121004</b>	Business Enterprise Program Child Care Facility BFY24 CIP GF	DEVL	<b>B721</b>	<b>B24A</b>	Continuing
CPTL	<b>B72221004</b>	Business Entrprse Prgm Facility Dev & Equip Rpl BFY24 CIP GF	DEVL	<b>B722</b>	<b>B24B</b>	Continuing
CPTL	B82121007	AVT SW Deferred Maint UB RS0124535 ORIG 24 CIP IA	GGOV	B821	B24C	Continuing
CPTL	<b>B82R21007</b>	AVT SW Deferred Maint UB RS0124535 ORIG 24 CIP IA	GGOV	<b>B82R</b>	<b>BUBC</b>	Continuing
CPTL	<b>BR8521007</b>	AVT SW Deferred Maint UB RS0125531 ORIG 25 CIP IA	GGOV	<b>BR85</b>	<b>BUBC</b>	Continuing
FUND	07ADV1004	FOA Grant Advance Account GF	GGOV	ZFND	ZFND	Regular
FUND	07BPC1004	FOA UI Benefit Payment Control Credit Card	GGOV	ZFND	ZFND	Regular
FUND	07DVR1004	FOA DVR GF	GGOV	ZFND	ZFND	Regular
FUND	07FND1004	FOA Dept of Labor	GGOV	ZFND	ZFND	Regular
FUND	07FND1031	FOA Second Injury Fund SIF	GGOV	ZFND	ZFND	Regular
FUND	07FND1032	FOA Fishermens Fund FF	GGOV	ZFND	ZFND	Regular
FUND	07FND1049	FOA Training and Building T&B	GGOV	ZFND	ZFND	Regular
FUND	07FND1054	FOA State and Training Employment Program STEP	GGOV	ZFND	ZFND	Regular
FUND	07FND1117	FOA Randolph Sheppard Small Business Fund BEP Sheppard	GGOV	ZFND	ZFND	Regular
FUND	07FND1151	FOA Technical Voctional Eduction Program TVEP	GGOV	ZFND	ZFND	Regular
FUND	07FND1157	FOA Worker Safety and Compensation Account WSCAA	GGOV	ZFND	ZFND	Regular
FUND	07FND1172	FOA Building Safety Account BSA	GGOV	ZFND	ZFND	Regular
FUND	07FND1203	FOA Workers Compensation Benefits Guaranty WCBGF	GGOV	ZFND	ZFND	Regular
FUND	07FND1237	FOA Small Business Enterprise Fund BEP Chance	GGOV	ZFND	ZFND	Regular
FUND	07FND3284	FOA Unemployment Compensation Fund UCF	GGOV	ZFND	ZFND	Regular
FUND	07FND3285	FOA AVTEC - MEHS Fund	GGOV	ZFND	ZFND	Regular
FUND	07FND3287	FOA Wage & Hour Trust	GGOV	ZFND	ZFND	Regular



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<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by Fund</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
FUND	07FRD1004	FOA UI Fraud Revenue Collection GF Share	GGOV	ZFND	ZFND	Regular
FUND	07OSH1004	FOA OSH Revenue Collection GF	GGOV	ZFND	ZFND	Regular
OPER	071100030	Commissioner's Office GF	GGOV	B7CO	B7CA	Regular
OPER	071100031	Commissioner's Office GF MATCH	GGOV	B7CO	B7CA	Regular
OPER	071100080	Commissioner's Office IA	GGOV	B7CO	B7CA	Regular
OPER	071120030	Workforce Investment Board GF	GGOV	B7W2	B7CA	Regular
OPER	071120050	Workforce Investment Board FED	GGOV	B7W2	B7CA	Regular
OPER	071120066	Workforce Investment Board STEP	GGOV	B7W2	B7CA	Regular
OPER	071120067	Workforce Investment Board TVEP	GGOV	B7W2	B7CA	Regular
OPER	071120080	Workforce Investment Board IA	GGOV	B7W2	B7CA	Regular
OPER	071200030	AK Labor Relations Agency GF	GGOV	B7AL	B7CA	Regular
OPER	071400030	Management Services GF	GGOV	B7MS	B7CA	Regular
OPER	071400031	Management Services GF MATCH	GGOV	B7MS	B7CA	Regular
OPER	071400050	Management Services FED	GGOV	B7MS	B7CA	Regular
OPER	071400080	Management Services IA	GGOV	B7MS	B7CA	Regular
OPER	071400082	MS Data Processing OPS IA	GGOV	B7MS	B7CA	Regular
OPER	071600030	Leasing GF	GGOV	B7LE	B7CA	Regular
OPER	071800030	Labor Market Information GF	DEVL	B7LM	B7CA	Regular
OPER	071800041	Labor Market Information SDPR	DEVL	B7LM	B7CA	Regular
OPER	071800050	Labor Market Information FED	DEVL	B7LM	B7CA	Regular
OPER	071800060	Labor Market Information WSCAA	DEVL	B7LM	B7CA	Regular
OPER	071800080	Labor Market Information IA	DEVL	B7LM	B7CA	Regular
OPER	071800100	Labor Market Information MHTAAR	HHS	B7LM	B7CA	Regular
OPER	073100030	Workers' Compensation GF	HHS	B7WC	B7WC	Regular
OPER	073100060	Workers' Compensation WSCAA	HHS	B7WC	B7WC	Regular
OPER	073200060	Workers' Compensation Appeals Commission WSCAA	HHS	B7WA	B7WC	Regular
OPER	073300061	Workers' Compensation Benefits Guaranty Fund WCBGF	HHS	B7WB	B7WC	Regular
OPER	073400062	Second Injury Fund SIFRA	HHS	B7SF	B7WC	Regular

<b>Report Name</b>	ST0002 - Appropriation Structure
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<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by Fund</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	073500063	Fishermen's Fund FF	HHS	B7FF	B7WC	Regular
OPER	074200030	Wage and Hour GF	PPRO	B7WH	B7LS	Regular
OPER	074200040	Wage and Hour PR	PPRO	B7WH	B7LS	Regular
OPER	074200080	Wage and Hour IA	PPRO	B7WH	B7LS	Regular
OPER	074300030	Mechanical Inspection GF	PPRO	B7MI	B7LS	Regular
OPER	074300040	Mechanical Inspection PR	PPRO	B7MI	B7LS	Regular
OPER	074300064	Mechanical Inspection BSA	PPRO	B7MI	B7LS	Regular
OPER	074300080	Mechanical Inspection IA	PPRO	B7MI	B7LS	Regular
OPER	074400030	Occupational Safety and Health GF	PPRO	B7OS	B7LS	Regular
OPER	074400031	Occupational Safety and Health GF MATCH	PPRO	B7OS	B7LS	Regular
OPER	074400040	Occupational Safety and Health PR	PPRO	B7OS	B7LS	Regular
OPER	074400050	Occupational Safety and Health FED	PPRO	B7OS	B7LS	Regular
OPER	074400060	Occupational Safety and Health WSCAA	PPRO	B7OS	B7LS	Regular
OPER	074400080	Occupational Safety and Health IA	PPRO	B7OS	B7LS	Regular
OPER	074500041	Alaska Safety Advisory Council SDPR	PPRO	B7AS	B7LS	Regular
OPER	075110030	Employment and Training Administration	DEVL	B7EA	B7ET	Regular
OPER	075110050	Employment and Training Services Administration FED	DEVL	B7EA	B7ET	Regular
OPER	075110052	DETS ADMIN Data Processing FED	DEVL	B7EA	B7ET	Regular
OPER	075110080	Employment and Training Services Administration IA	DEVL	B7EA	B7ET	Regular
OPER	075110082	DETS ADMIN Data Processing IA	DEVL	B7EA	B7ET	Regular
OPER	075300041	Workforce Services SDPR	DEVL	B7WS	B7ET	Regular
OPER	075300050	Workforce Services FED	DEVL	B7WS	B7ET	Regular
OPER	075300065	Workforce Services TBF	DEVL	B7WS	B7ET	Regular
OPER	075300080	Workforce Services IA	DEVL	B7WS	B7ET	Regular
OPER	075300100	Workforce Services MTHAAR	HHS	B7WS	B7ET	Regular
OPER	075500030	Workforce Development GF	DEVL	B7WD	B7ET	Regular
OPER	075500031	Workforce Development GF MATCH	DEVL	B7WD	B7ET	Regular
OPER	075500050	Workforce Development FED	DEVL	B7WD	B7ET	Regular

<b>Report Name</b>	ST0002 - Appropriation Structure
<b>Report User</b>	216490
<b>Selected Report Date</b>	12/30/2024
<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by F</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	075500066	Workforce Development STEP	DEVL	B7WD	B7ET	Regular
OPER	075500067	Workforce Development TVEP	DEVL	B7WD	B7ET	Regular
OPER	075500080	Workforce Development IA	DEVL	B7WD	B7ET	Regular
OPER	075700040	Unemployment Insurance PR	DEVL	B7U2	B7ET	Regular
OPER	075700041	Unemployment Insurance SDPR	DEVL	B7U2	B7ET	Regular
OPER	075700050	Unemployment Insurance FED	DEVL	B7U2	B7ET	Regular
OPER	075700066	Unemployment Insurance STEP	DEVL	B7U2	B7ET	Regular
OPER	075700067	Unemployment Insurance TVEP	DEVL	B7U2	B7ET	Regular
OPER	075700080	Unemployment Insurance IA	DEVL	B7U2	B7ET	Regular
OPER	077100030	Vocational Rehabilitation Adm GF	DEVL	B7VR	B7VR	Regular
OPER	077100032	Vocational Rehabilitation Adm GFMH	DEVL	B7VR	B7VR	Regular
OPER	077100050	Vocational Rehabilitation Administration FED	DEVL	B7VR	B7VR	Regular
OPER	077100080	Vocational Rehabilitation Administration IA	DEVL	B7VR	B7VR	Regular
OPER	077101080	SY2017 VR Admin Indirect IA	GGOV	B7VR	B7VR	Supplemental
OPER	077200030	Client Services GF	DEVL	B7CS	B7VR	Regular
OPER	077200031	Client Services GF MATCH	DEVL	B7CS	B7VR	Regular
OPER	077200050	Client Services FED	DEVL	B7CS	B7VR	Regular
OPER	077200051	Client Services COVID FED	DEVL	B7CS	B7VR	Regular
OPER	077200068	Client Services VRSBERF	DEVL	B7CS	B7VR	Regular
OPER	077200069	Client Services RSRLF	DEVL	B7CS	B7VR	Regular
OPER	077200080	Client Services IA	DEVL	B7CS	B7VR	Regular
OPER	077200100	Client Services MHTAAR	HHS	B7CS	B7VR	Regular
OPER	077400050	Disability Determination FED	HHS	B7DD	B7VR	Regular
OPER	077400080	Disability Determination IA	HHS	B7DD	B7VR	Regular
OPER	077500030	Special Projects GF	HHS	B7SP	B7VR	Regular
OPER	077500031	Special Projects MATCH	HHS	B7SP	B7VR	Regular
OPER	077500050	Special Projects FED	HHS	B7SP	B7VR	Regular
OPER	077500080	Special Projects IA	HHS	B7SP	B7VR	Regular
OPER	077500100	Special Projects MHTAAR	HHS	B7SP	B7VR	Regular

<b>Report Name</b>	ST0002 - Appropriation Structure
<b>Report User</b>	216490
<b>Selected Report Date</b>	12/30/2024
<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by Fund</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	077501080	Access Career Opportunity Youth in Transition Unbudgeted IA	HHS	B7SP	B7VR	Supplemental
OPER	078100030	Alaska Vocational Technical Center GF	EDUC	B7AV	B7AV	Regular
OPER	078100032	Alaska Voc Tech Center Suppl COVID AHCCR	EDUC	B7AV	B7AV	Regular
OPER	078100040	Alaska Vocational Technical Center PR	EDUC	B7AV	B7AV	Regular
OPER	078100041	Alaska Vocational Technical Center SDPR	EDUC	B7AV	B7AV	Regular
OPER	078100050	Alaska Vocational Technical Center FED	EDUC	B7AV	B7AV	Regular
OPER	078100051	Alaska Vocational Technical Center COVID FED	DEVL	B7AV	B7AV	Regular
OPER	078100067	Alaska Vocational Technical Center TVEP	EDUC	B7AV	B7AV	Regular
OPER	078100080	Alaska Vocational Technical Center IA	EDUC	B7AV	B7AV	Regular
OPER	078101080	Alaska Health Care Academy Project Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental
OPER	078102080	Carl Perkins Postsecondary Planning Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental
OPER	078200080	AVTEC Facilities Maintenance IA	EDUC	B7AF	B7AV	Regular
OPER	078200090	AVTEC Facilities Maintenance CIP IA	EDUC	B7AF	B7AV	Regular
OPER	078201080	AVTEC Facilities Maintnc Supplemental Support Unbudgeted IA	EDUC	B7AF	B7AV	Supplemental
OPER	07B7ALCRD	Alaska Labor Relations Agency CRD	GGOV	B7AL	B7CA	Regular
OPER	07B7ASCRD	Alaska Safety Advisory Council CRD	PPRO	B7AS	B7LS	Regular
OPER	07B7AVCRD	Alaska Vocational Technical Center CRD	EDUC	B7AV	B7AV	Regular
OPER	07B7COCRD	Commissioner's Office CRD	GGOV	B7CO	B7CA	Regular
OPER	07B7CSCRD	Client Services CRD	DEVL	B7CS	B7VR	Regular
OPER	07B7DDALL	Disability Determination Allocation	HHS	B7DD	B7VR	Regular
OPER	07B7DDCRD	Disability Determination CRD	HHS	B7DD	B7VR	Regular
OPER	07B7EAALL	Employment and Training Services Administration Allocation	DEVL	B7EA	B7ET	Regular
OPER	07B7EACRD	Employ and Training Svcs Admin CRD	DEVL	B7EA	B7ET	Regular
OPER	07B7FFCRD	Fishermen's Fund CRD	HHS	B7FF	B7WC	Regular
OPER	07B7LMALL	Labor Market Information Allocation	DEVL	B7LM	B7CA	Regular
OPER	07B7LMCRD	Labor Market Information CRD	DEVL	B7LM	B7CA	Regular

<b>Report Name</b>	ST0002 - Appropriation Structure
<b>Report User</b>	216490
<b>Selected Report Date</b>	12/30/2024
<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by F</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	07B7MICRD	Mechanical Inspection CRD	PPRO	B7MI	B7LS	Regular
OPER	07B7MSCRD	Management Services CRD	GGOV	B7MS	B7CA	Regular
OPER	07B7OSCRD	Occupational Safety and Health CRD	PPRO	B7OS	B7LS	Regular
OPER	07B7U2ALL	Unemployment Insurance Allocation	DEVL	B7U2	B7ET	Regular
OPER	07B7U2CRD	Unemployment Insurance FY17 CRD	DEVL	B7U2	B7ET	Regular
OPER	07B7VRCRD	Vocational Rehabilitation Administration CRD	DEVL	B7VR	B7VR	Regular
OPER	07B7W2ALL	Workforce Investment Board Allocation	DEVL	B7W2	B7CA	Regular
OPER	07B7W2CRD	Workforce Investment Board FY17 CRD	GGOV	B7W2	B7CA	Regular
OPER	07B7WCCRD	Workers' Compensation CRD	HHS	B7WC	B7WC	Regular
OPER	07B7WDALL	Workforce Development Allocation	DEVL	B7WD	B7ET	Regular
OPER	07B7WDCRD	Workforce Development CRD	DEVL	B7WD	B7ET	Regular
OPER	07B7WHCRD	Wage and Hour Administration CRD	PPRO	B7WH	B7LS	Regular
OPER	07B7WSALL	Workforce Services Allocation	DEVL	B7WS	B7ET	Regular
OPER	07B7WSCRD	Workforce Services CRD	DEVL	B7WS	B7ET	Regular
OPER	07CVID011	Commissioner's Office COVID Unbudgeted Operating IA	GGOV	B7CO	B7CA	Supplemental
OPER	07CVID012	AK Labor Relations Agency COVID Unbudgeted Operating IA	GGOV	B7AL	B7CA	Supplemental
OPER	07CVID014	Management Services COVID Unbudgeted Operating IA	GGOV	B7MS	B7CA	Supplemental
OPER	07CVID018	Labor Market Information COVID Unbudgeted Operating IA	DEVL	B7LM	B7CA	Supplemental
OPER	07CVID031	Workers' Compensation COVID Unbudgeted Operating IA	HHS	B7WC	B7WC	Supplemental
OPER	07CVID042	Wage and Hour COVID Unbudgeted Operating IA	GGOV	B7WH	B7LS	Supplemental
OPER	07CVID043	Mechanical Inspection COVID Unbudgeted Operating IA	GGOV	B7MI	B7LS	Supplemental
OPER	07CVID044	Occupational Safety and Health COVID Unbudgeted Operating IA	GGOV	B7OS	B7LS	Supplemental
OPER	07CVID057	Unemployment Insurance COVID IA	DEVL	B7U2	B7ET	Supplemental
OPER	07CVID071	Vocational Rehabilitation Adm COVID Unbudgeted Operating IA	DEVL	B7VR	B7VR	Supplemental

<b>Report Name</b>	ST0002 - Appropriation Structure
<b>Report User</b>	216490
<b>Selected Report Date</b>	12/30/2024
<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by Function</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	07CVID072	Client Services COVID Unbudgeted Operating IA	DEVL	B7CS	B7VR	Supplemental
OPER	07CVID074	Disability Determination COVID Unbudgeted Operating IA	HHS	B7DD	B7VR	Supplemental
OPER	07CVID081	Alaska Vocational Technical Center COVID Unbudgeted IA	EDUC	B7AV	B7AV	Supplemental
OPER	07CVID112	Workforce Investment Board COVID Unbudgeted Operating IA	GGOV	B7W2	B7CA	Supplemental
OPER	07CVID511	Employment and Training Services Admin COVID Unbudgeted IA	DEVL	B7EA	B7ET	Supplemental
OPER	07RS07207	DVR Client Services Unbudgeted Operating IA	DEVL	B7CS	B7VR	Supplemental
OPER	07RS08107	Alaska Vocational Technical Center Unbudgeted Operating IA	EDUC	B7AV	B7AV	Supplemental
OPER	07RS08207	AVTEC Facility Maintenance Unbudgeted Operating IA	EDUC	B7AF	B7AV	Supplemental
OPER	07RS11207	Workforce Investment Board Unbudgeted Operating IA	GGOV	B7W2	B7CA	Supplemental
OPER	<b>B10001004</b>	Commissioner's Office GF	GGOV	<b>B100</b>	B7CA	Regular
OPER	<b>B10001007</b>	Commissioner's Office IA	GGOV	<b>B100</b>	B7CA	Regular
OPER	<b>B1000PCRD</b>	Commissioner's Office CRD	GGOV	<b>B100</b>	B7CA	Regular
OPER	<b>B11001002</b>	Workforce Investment Board FED	GGOV	<b>B110</b>	B7CA	Regular
OPER	<b>B11001004</b>	Workforce Investment Board GF	GGOV	<b>B110</b>	B7CA	Regular
OPER	<b>B11001007</b>	Workforce Investment Board IA	GGOV	<b>B110</b>	B7CA	Regular
OPER	<b>B11001054</b>	Workforce Investment Board STEP	GGOV	<b>B110</b>	B7CA	Regular
OPER	<b>B11001151</b>	Workforce Investment Board TVEP	GGOV	<b>B110</b>	B7CA	Regular
OPER	<b>B11001ALL</b>	Workforce Investment Board Allocation	DEVL	<b>B110</b>	B7CA	Regular
OPER	<b>B1100PCRD</b>	Workforce Investment Board CRD	GGOV	<b>B110</b>	B7CA	Regular
OPER	<b>B12001004</b>	AK Labor Relations Agency GF	GGOV	<b>B120</b>	B7CA	Regular
OPER	<b>B1200PCRD</b>	Alaska Labor Relations Agency CRD	GGOV	<b>B120</b>	B7CA	Regular
OPER	<b>B13001004</b>	Office of Citizenship Assistance GF	GGOV	<b>B130</b>	B7CA	Regular
OPER	<b>B1300PCRD</b>	Office of Citizenship Assistance CRD	GGOV	<b>B130</b>	B7CA	Regular
OPER	<b>B14001002</b>	Management Services FED	GGOV	<b>B140</b>	B7CA	Regular
OPER	<b>B14001003</b>	Management Services GF MATCH	GGOV	<b>B140</b>	B7CA	Regular

<b>Report Name</b>	ST0002 - Appropriation Structure
<b>Report User</b>	216490
<b>Selected Report Date</b>	12/30/2024
<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by Fund</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	<b>B14001004</b>	Management Services GF	GGOV	<b>B140</b>	B7CA	Regular
OPER	<b>B14001007</b>	Management Services IA	GGOV	<b>B140</b>	B7CA	Regular
OPER	<b>B1400PCRD</b>	Management Services CRD	GGOV	<b>B140</b>	B7CA	Regular
OPER	<b>B16001004</b>	Leasing GF	GGOV	<b>B160</b>	B7CA	Regular
OPER	<b>B17001002</b>	Technology Services FED	GGOV	<b>B170</b>	B7CA	Regular
OPER	<b>B17001004</b>	Technology Services GF	GGOV	<b>B170</b>	B7CA	Regular
OPER	<b>B17001007</b>	Technology Services IA	GGOV	<b>B170</b>	B7CA	Regular
OPER	<b>B17001054</b>	Technology Services STEP	GGOV	<b>B170</b>	B7CA	Regular
OPER	<b>B17001151</b>	Technology Services TVEP	GGOV	<b>B170</b>	B7CA	Regular
OPER	<b>B17001ALL</b>	Technology Services Allocation	GGOV	<b>B170</b>	B7CA	Regular
OPER	<b>B1700PCRD</b>	Technology Services CRD	GGOV	<b>B170</b>	B7CA	Regular
OPER	<b>B18001002</b>	Labor Market Information FED	DEVL	<b>B180</b>	B7CA	Regular
OPER	<b>B18001004</b>	Labor Market Information GF	DEVL	<b>B180</b>	B7CA	Regular
OPER	<b>B18001007</b>	Labor Market Information IA	DEVL	<b>B180</b>	B7CA	Regular
OPER	<b>B18001092</b>	Labor Market Information MHTAAR	HHS	<b>B180</b>	B7CA	Regular
OPER	<b>B18001108</b>	Labor Market Information SDPR	DEVL	<b>B180</b>	B7CA	Regular
OPER	<b>B18001157</b>	Labor Market Information WSCAA	DEVL	<b>B180</b>	B7CA	Regular
OPER	<b>B18001ALL</b>	Labor Market Information Allocation	DEVL	<b>B180</b>	B7CA	Regular
OPER	<b>B1800PCRD</b>	Labor Market Information CRD	DEVL	<b>B180</b>	B7CA	Regular
OPER	<b>B31001004</b>	Workers Compensation GF	HHS	<b>B310</b>	B7WC	Regular
OPER	<b>B31001157</b>	Workers' Compensation WSCAA	HHS	<b>B310</b>	B7WC	Regular
OPER	<b>B3100PCRD</b>	Workers' Compensation CRD	HHS	<b>B310</b>	B7WC	Regular
OPER	<b>B32001004</b>	Workers Compensation Appeals Commission GF	HHS	<b>B320</b>	B7WC	Regular
OPER	<b>B32001157</b>	Workers' Compensation Appeals Commission WSCAA	HHS	<b>B320</b>	B7WC	Regular
OPER	<b>B33001004</b>	Workers' Compensation Benefits Guaranty Fund GF	HHS	<b>B330</b>	B7WC	Regular
OPER	<b>B33001203</b>	Workers' Compensation Benefits Guaranty Fund WCBGF	HHS	<b>B330</b>	B7WC	Regular
OPER	<b>B34001031</b>	Second Injury Fund SIFRA	HHS	<b>B340</b>	B7WC	Regular
OPER	<b>B35001032</b>	Fishermen's Fund FF	HHS	<b>B350</b>	B7WC	Regular

<b>Report Name</b>	ST0002 - Appropriation Structure
<b>Report User</b>	216490
<b>Selected Report Date</b>	12/30/2024
<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by F</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	<b>B3500PCRD</b>	Fishermen's Fund CRD	HHS	<b>B350</b>	B7WC	Regular
OPER	<b>B42001004</b>	Wage and Hour GF	PPRO	<b>B420</b>	B7LS	Regular
OPER	<b>B42001005</b>	Wage and Hour PR	PPRO	<b>B420</b>	B7LS	Regular
OPER	<b>B42001007</b>	Wage and Hour IA	PPRO	<b>B420</b>	B7LS	Regular
OPER	<b>B4200PCRD</b>	Wage and Hour Administration CRD	PPRO	<b>B420</b>	B7LS	Regular
OPER	<b>B43001004</b>	Mechanical Inspection GF	PPRO	<b>B430</b>	B7LS	Regular
OPER	<b>B43001005</b>	Mechanical Inspection PR	PPRO	<b>B430</b>	B7LS	Regular
OPER	<b>B43001007</b>	Mechanical Inspection IA	PPRO	<b>B430</b>	B7LS	Regular
OPER	<b>B43001172</b>	Mechanical Inspection Building Safety Account	PPRO	<b>B430</b>	B7LS	Regular
OPER	<b>B4300PCRD</b>	Mechanical Inspection CRD	PPRO	<b>B430</b>	B7LS	Regular
OPER	<b>B44001002</b>	Occupational Safety and Health FED	PPRO	<b>B440</b>	B7LS	Regular
OPER	<b>B44001003</b>	Occupational Safety and Health GF MATCH	PPRO	<b>B440</b>	B7LS	Regular
OPER	<b>B44001007</b>	Occupational Safety and Health IA	PPRO	<b>B440</b>	B7LS	Regular
OPER	<b>B44001157</b>	Occupational Safety and Health WSCAA	PPRO	<b>B440</b>	B7LS	Regular
OPER	<b>B4400PCRD</b>	Occupational Safety and Health CRD	PPRO	<b>B440</b>	B7LS	Regular
OPER	<b>B45001004</b>	Alaska Safety Advisory Council GF	PPRO	<b>B450</b>	B7LS	Regular
OPER	<b>B45001007</b>	Alaska Safety Advisory Council IA	PPRO	<b>B450</b>	B7LS	Regular
OPER	<b>B45001108</b>	Alaska Safety Advisory Council SDPR	PPRO	<b>B450</b>	B7LS	Regular
OPER	<b>B4500PCRD</b>	Alaska Safety Advisory Council CRD	PPRO	<b>B450</b>	B7LS	Regular
OPER	<b>B51001002</b>	Employment and Training Services Administration FED	DEVL	<b>B510</b>	B7ET	Regular
OPER	<b>B51001003</b>	Employment and Training Services Administration MATCH	DEVL	<b>B510</b>	B7ET	Regular
OPER	<b>B51001004</b>	Employment and Training Administration	DEVL	<b>B510</b>	B7ET	Regular
OPER	<b>B51001007</b>	Employment and Training Services Administration IA	DEVL	<b>B510</b>	B7ET	Regular
OPER	<b>B51001ALL</b>	Employment and Training Services Administration Allocation	DEVL	<b>B510</b>	B7ET	Regular
OPER	<b>B5100PCRD</b>	Employ and Training Svcs Admin CRD	DEVL	<b>B510</b>	B7ET	Regular
OPER	<b>B53001002</b>	Workforce Services FED	DEVL	<b>B530</b>	B7ET	Regular
OPER	<b>B53001003</b>	Workforce Services GF MATCH	DEVL	<b>B530</b>	B7ET	Regular



<b>Report Name</b>	ST0002 - Appropriation Structure
<b>Report User</b>	216490
<b>Selected Report Date</b>	12/30/2024
<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by Function</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	<b>B53001007</b>	Workforce Services IA	DEVL	<b>B530</b>	B7ET	Regular
OPER	<b>B53001049</b>	Workforce Services TBF	DEVL	<b>B530</b>	B7ET	Regular
OPER	<b>B53001054</b>	Workforce Services STEP	DEVL	<b>B530</b>	B7ET	Regular
OPER	<b>B53001108</b>	Workforce Services SDPR	DEVL	<b>B530</b>	B7ET	Regular
OPER	<b>B53001151</b>	Workforce Services TVEP	DEVL	<b>B530</b>	B7ET	Regular
OPER	<b>B53001ALL</b>	Workforce Services Allocation	DEVL	<b>B530</b>	B7ET	Regular
OPER	<b>B5300PCRD</b>	Workforce Services CRD	DEVL	<b>B530</b>	B7ET	Regular
OPER	<b>B57001002</b>	Unemployment Insurance FED	DEVL	<b>B570</b>	B7ET	Regular
OPER	<b>B57001005</b>	Unemployment Insurance PR	DEVL	<b>B570</b>	B7ET	Regular
OPER	<b>B57001007</b>	Unemployment Insurance IA	DEVL	<b>B570</b>	B7ET	Regular
OPER	<b>B57001049</b>	Unemployment Insurance TBF	DEVL	<b>B570</b>	B7ET	Regular
OPER	<b>B57001054</b>	Unemployment Insurance STEP	DEVL	<b>B570</b>	B7ET	Regular
OPER	<b>B57001108</b>	Unemployment Insurance SDPR	DEVL	<b>B570</b>	B7ET	Regular
OPER	<b>B57001151</b>	Unemployment Insurance TVEP	DEVL	<b>B570</b>	B7ET	Regular
OPER	<b>B57001ALL</b>	Unemployment Insurance Allocation	DEVL	<b>B570</b>	B7ET	Regular
OPER	<b>B5700PCRD</b>	Unemployment Insurance CRD	DEVL	<b>B570</b>	B7ET	Regular
OPER	<b>B71001002</b>	Vocational Rehabilitation Administration FED	DEVL	<b>B710</b>	B7VR	Regular
OPER	<b>B71001004</b>	Vocational Rehabilitation Administration GF	DEVL	<b>B710</b>	B7VR	Regular
OPER	<b>B71001007</b>	Vocational Rehabilitation Administration IA	DEVL	<b>B710</b>	B7VR	Regular
OPER	<b>B7100PCRD</b>	Vocational Rehabilitation Administration CRD	DEVL	<b>B710</b>	B7VR	Regular
OPER	<b>B72001002</b>	Client Services FED	DEVL	<b>B720</b>	B7VR	Regular
OPER	<b>B72001003</b>	Client Services GF MATCH	DEVL	<b>B720</b>	B7VR	Regular
OPER	<b>B72001004</b>	Client Services GF	DEVL	<b>B720</b>	B7VR	Regular
OPER	<b>B72001117</b>	Client Services BEP Randolph Sheppard	DEVL	<b>B720</b>	B7VR	Regular
OPER	<b>B72001237</b>	Client Services BEP Chance	DEVL	<b>B720</b>	B7VR	Regular
OPER	<b>B7200PCRD</b>	Client Services CRD	DEVL	<b>B720</b>	B7VR	Regular
OPER	<b>B74001002</b>	Disability Determination FED	HHS	<b>B740</b>	B7VR	Regular
OPER	<b>B74001007</b>	Disability Determination IA	HHS	<b>B740</b>	B7VR	Regular
OPER	<b>B74001ALL</b>	Disability Determination Allocation	HHS	<b>B740</b>	B7VR	Regular
OPER	<b>B7400PCRD</b>	Disability Determination CRD	HHS	<b>B740</b>	B7VR	Regular

<b>Report Name</b>	ST0002 - Appropriation Structure
<b>Report User</b>	216490
<b>Selected Report Date</b>	12/30/2024
<b>Selected Fiscal Years</b>	2025
<b>Selected Department Code</b>	All
<b>Selected AR Class Code</b>	All
<b>Selected AR Codes by Function</b>	All
<b>Selected AR Department</b>	All
<b>Selected AR Group Code</b>	All
<b>Selected AR Type Codes</b>	All

AR Class Code	AR Code	Appropriation Name	AR Category Code	AR Type Code	AR Group Code	Appropriation Classification
OPER	<b>B75001002</b>	Special Projects FED	HHS	<b>B750</b>	B7VR	Regular
OPER	<b>B75001003</b>	Special Projects GF Match	HHS	<b>B750</b>	B7VR	Regular
OPER	<b>B75001004</b>	Special Projects GF	HHS	<b>B750</b>	B7VR	Regular
OPER	<b>B75001007</b>	Special Projects IA	HHS	<b>B750</b>	B7VR	Regular
OPER	<b>B75001054</b>	Special Projects STEP	HHS	<b>B750</b>	B7VR	Regular
OPER	<b>B81001002</b>	Alaska Vocational Technical Center FED	EDUC	<b>B810</b>	B7AV	Regular
OPER	<b>B81001004</b>	Alaska Vocational Technical Center GF	EDUC	<b>B810</b>	B7AV	Regular
OPER	<b>B81001005</b>	Alaska Vocational Technical Center PR	EDUC	<b>B810</b>	B7AV	Regular
OPER	<b>B81001007</b>	Alaska Vocational Technical Center IA	EDUC	<b>B810</b>	B7AV	Regular
OPER	<b>B81001108</b>	Alaska Vocational Technical Center SDPR	EDUC	<b>B810</b>	B7AV	Regular
OPER	<b>B81001151</b>	Alaska Vocational Technical Center TVEP	EDUC	<b>B810</b>	B7AV	Regular
OPER	<b>B8100PCRD</b>	Alaska Vocational Technical Center CRD	EDUC	<b>B810</b>	B7AV	Regular
OPER	<b>B82001007</b>	AVTEC State Facilities Maintenance and Operations IA	EDUC	<b>B820</b>	B7AV	Regular
OPER	<b>B82001061</b>	AVTEC State Facilities Maintenance and Operations CIP IA	EDUC	<b>B820</b>	B7AV	Regular
OPER	<b>B82001151</b>	AVTEC State Facilities Maintenance and Operations TVEP	EDUC	<b>B820</b>	B7AV	Regular

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
21D Consultation Agreements CFDA 17.504	21D - GFMD 100% State Funds	OSH GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
21D Consultation Agreements CFDA 17.504	Administration 21D	21D Match Federal 90/GFM 10	90%	Front End Split (FES)	Allowed for Reimbursement	B44001002
21D Consultation Agreements CFDA 17.504	Administration 21D	21D Match Federal 90/GFM 10	10%	Front End Split (FES)	Allowed for Reimbursement	B44001003
21D Consultation Agreements CFDA 17.504	Administration 21D	21D Match Federal 90/GFM 10	0%	Front End Split (FES)	Allowed for Reimbursement	B44001002
21D Consultation Agreements CFDA 17.504	Administration 21D	21D Match Federal 90/GFM 10	0%	Front End Split (FES)	Allowed for Reimbursement	B44001157
21D Consultation Agreements CFDA 17.504	21D-GFMD 100% State Funds	OSH GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
21D Consultation Agreements CFDA 17.504	Program 21D	21D Match Federal 90/GFM 10	90%	Front End Split (FES)	Allowed for Reimbursement	B44001002
21D Consultation Agreements CFDA 17.504	Program 21D	21D Match Federal 90/GFM 10	10%	Front End Split (FES)	Allowed for Reimbursement	B44001003
21D Consultation Agreements CFDA 17.504	Program 21D	21D Match Federal 90/GFM 10	0%	Front End Split (FES)	Allowed for Reimbursement	B44001002
21D Consultation Agreements CFDA 17.504	Program 21D	21D Match Federal 90/GFM 10	0%	Front End Split (FES)	Allowed for Reimbursement	B44001157
21D Consultation Agreements CFDA 17.504	Travel 21D	OSH Federal B44001002	100%	Front End Split (FES)	Allowed for Reimbursement	B44001002
21D Consultation Agreements CFDA 17.504	MS Indirect for 21D Federal	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
21D Consultation Agreements CFDA 17.504	GFM State Program Direct	DEPT WIDE MS INDIRECT GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
21D Consultation Agreements CFDA 17.504	MS Indirect for 21D GF Match	DEPT WIDE MS INDIRECT GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
Occupational Safety and Health_State Program CFDA 17.503	GFM Admin State Direct	OSH GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
Occupational Safety and Health_State Program CFDA 17.503	Administration 23G	23G Match Federal 50/GFM 50	50%	Front End Split (FES)	Allowed for Reimbursement	B44001002
Occupational Safety and Health_State Program CFDA 17.503	Administration 23G	23G Match Federal 50/GFM 50	50%	Front End Split (FES)	Allowed for Reimbursement	B44001003
Occupational Safety and Health_State Program CFDA 17.503	Administration 23G	23G Match Federal 50/GFM 50	50%	Front End Split (FES)	Allowed for Reimbursement	B44001002

Appendix B1-2

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Occupational Safety and Health_State Program CFDA 17.503	Administration 23G	23G Match Federal 50/GFM 50	50%	Front End Split (FES)	Allowed for Reimbursement	B44001157
Occupational Safety and Health_State Program CFDA 17.503	GFM State Program Direct	OSH GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
Occupational Safety and Health_State Program CFDA 17.503	Program 23G	23G Match Federal 50/GFM 50	50%	Front End Split (FES)	Allowed for Reimbursement	B44001002
Occupational Safety and Health_State Program CFDA 17.503	Program 23G	23G Match Federal 50/GFM 50	50%	Front End Split (FES)	Allowed for Reimbursement	B44001003
Occupational Safety and Health_State Program CFDA 17.503	Program 23G	23G Match Federal 50/GFM 50	50%	Front End Split (FES)	Allowed for Reimbursement	B44001002
Occupational Safety and Health_State Program CFDA 17.503	Program 23G	23G Match Federal 50/GFM 50	50%	Front End Split (FES)	Allowed for Reimbursement	B44001157
Occupational Safety and Health_State Program CFDA 17.503	MS Indirect for 23G Federal	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Occupational Safety and Health_State Program CFDA 17.503	GFM State Program Direct	DEPT WIDE MS INDIRECT GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
Occupational Safety and Health_State Program CFDA 17.503	MS Indirect for 23G GF Match	DEPT WIDE MS INDIRECT GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B44001003
Adult Education - Basic Grants to States (ABE) CFDA 84.002	Adult Basic Education- English Literacy & Civics	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Adult Education - Basic Grants to States (ABE) CFDA 84.002	ABE GF Match	Workforce Services GFM B53001003	100%	Front End Split (FES)	Allowed for Reimbursement	B53001003
Adult Education - Basic Grants to States (ABE) CFDA 84.002	Adult Basic Education- Basic Grant to State	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Adult Education - Basic Grants to States (ABE) CFDA 84.002	ETS Ind ABE English Literacy & Civics	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Adult Education - Basic Grants to States (ABE) CFDA 84.002	ETS Ind for Adult Basic Support	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Adult Education - Basic Grants to States (ABE) CFDA 84.002	ETS Ind for Adult Basic Support	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Adult Education - Basic Grants to States (ABE) CFDA 84.002	MS Ind ABE English Literacy & Civics	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Adult Education - Basic Grants to States (ABE) CFDA 84.002	ETS Ind for Adult Basic Support	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Adult Education - Basic Grants to States (ABE) CFDA 84.002	ABE Federal Indirect	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
AK Construction Academy	Alaska Construction Academy WIB	AWIB GF B11001004	100%	Front End Split (FES)	Allowed for Reimbursement	B11001004
State Apprenticeship Expansion Equity and Innovation	State Apprenticeship, Expansion Equity & Innovation WS	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
State Apprenticeship Expansion Equity and Innovation	State Apprenticeship, Expansion Equity & Supportive Services	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
State Apprenticeship Expansion Equity and Innovation	State Apprenticeship Expansion, Equity & Innovation WIB	AWIB Federal B11001002	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
State Apprenticeship Expansion Equity and Innovation	ETS Indirect for SAEEI WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
State Apprenticeship Expansion Equity and Innovation	MS Indirect for SAEEI WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
State Apprenticeship Expansion Equity and Innovation	MS Indirect for SAEEI WIB	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
State Apprenticeship Expansion Formula CFDA 17.285	State Apprenticeship Expansion Formula Award WS	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
State Apprenticeship Expansion Formula CFDA 17.285	State Apprenticeship Expansion Formula Award WIB	AWIB Federal B11001002	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
State Apprenticeship Expansion Formula CFDA 17.285	ETS Indirect SAE Formula Award WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
State Apprenticeship Expansion Formula CFDA 17.285	MS Indirect SAE Formula Award WIB	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
State Apprenticeship Expansion Formula CFDA 17.285	MS Indirect SAE Formula Award WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UI American Rescue Plan Tiger	UI ARPA Tiger Technology Services - Doc Review & Translation	Technology Services FED B17001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
UI American Rescue Plan Tiger	UI ARPA Tiger Technology Services - SIDE	Technology Services FED B17001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
UI American Rescue Plan Tiger	UI ARPA Tiger Technology Services - Wage Calculation	Technology Services FED B17001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
UI American Rescue Plan Tiger	ETS Indirect for American Rescue Plan Tiger	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
UI American Rescue Plan Tiger	MS Indirect for American Rescue Plan Tiger	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UI American Rescue Plan Tiger	MS Indirect ARPATT Technology Svcs - Doc Review & Trans	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UI American Rescue Plan Tiger	MS Indirect ARPATT Technology Services - Side	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UI American Rescue Plan Tiger	MS Indirect ARPATT Technology Svcs -Wage Calculation	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
UI American Rescue Plan Tiger	UI American Rescue Plan Tiger	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
ACL Assistive Technology CFDA 93.464	Assistive Technology	Special Projects Federal B75001002	100%	Front End Split (FES)	Allowed for Reimbursement	B75001002
ACL Assistive Technology CFDA 93.464	MS Indirect Assistive Tech Leadership	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
ACL Assistive Technology CFDA 93.464	MS Indirect Assistive Tech State Level	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
ACL Assistive Technology CFDA 93.464	VR Indirect Assistive Tech Leadership	DVR ADMIN INDIRECT B71001002	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
ACL Assistive Technology CFDA 93.464	VR Indirect Assistive Tech State Level	DVR ADMIN INDIRECT B71001002	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
Rehabilitation Services_Grants to States CFDA 84.126	Pre Employment Transition Svcs-Student	Client Services Federal B72001002	100%	Front End Split (FES)	Allowed for Reimbursement	B72001002
Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services)	Basic Support (Clients Services)	0%	Front End Split (FES)	Suspended for Reimbursement	
Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services)	Client Services Federal B72001002	100%	Front End Split (FES)	Allowed for Reimbursement	B72001002
Rehabilitation Services_Grants to States CFDA 84.126	Basic Support (Client Services) GFM	Client Services GFM B72001003	100%	Front End Split (FES)	Suspended for Reimbursement	B72001003
Rehabilitation Services_Grants to States CFDA 84.126	MS Indirect Basic Support federal	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Rehabilitation Services_Grants to States CFDA 84.126	MS Indirect Basic Support match	DEPT WIDE MS INDIRECT GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B72001003
Rehabilitation Services_Grants to States CFDA 84.126	MS Indirect for BS PETS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Rehabilitation Services_Grants to States CFDA 84.126	VR Indirect Basic Support federal	DVR ADMIN INDIRECT B71001002	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
Rehabilitation Services_Grants to States CFDA 84.126	VR Indirect Basic Support match	DEPT WIDE MS INDIRECT GFM B44001003	100%	Front End Split (FES)	Allowed for Reimbursement	B72001003
Rehabilitation Services_Grants to States CFDA 84.126	VR Indirect for BS PETS	DVR ADMIN INDIRECT B71001002	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
State Chance Business Enterprise Program	State Chance Business Enterprise Program	Client Services Chance B72001237	100%	Front End Split (FES)	Allowed for Reimbursement	B72001237
Federal Randolph Shepard Business Enterprise Program	Federal Randolph Shepard Business Enterprise Program	Client Services Sheppard B72001117	100%	Front End Split (FES)	Suspended for Reimbursement	B72001117

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Compensation and Working Conditions CFDA 17.005	Annual Survey	BLSOSH Match Federal 50/WSCAA 50	50%	Front End Split (FES)	Allowed for Reimbursement	B18001002
Compensation and Working Conditions CFDA 17.005	Annual Survey	BLSOSH Match Federal 50/WSCAA 50	50%	Front End Split (FES)	Allowed for Reimbursement	B18001157
Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI)	BLSOSH Match Federal 50/WSCAA 50	50%	Front End Split (FES)	Allowed for Reimbursement	B18001002
Compensation and Working Conditions CFDA 17.005	Census of Fatal Occupational Injuries (CFOI)	BLSOSH Match Federal 50/WSCAA 50	50%	Front End Split (FES)	Allowed for Reimbursement	B18001157
Compensation and Working Conditions CFDA 17.005	MS Indirect for Annual Survey federal	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Compensation and Working Conditions CFDA 17.005	MS Indirect for Annual Survey WSCAA	DEPT WIDE MS INDIRECT WSC B18001157	100%	Front End Split (FES)	Allowed for Reimbursement	B18001157
Compensation and Working Conditions CFDA 17.005	MS Indirect for CFOI federal	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Compensation and Working Conditions CFDA 17.005	MS Indirect for CFOI WSCAA	DEPT WIDE MS INDIRECT WSC B18001157	100%	Front End Split (FES)	Allowed for Reimbursement	B18001157
Community Health Workers	Community Health Workers for Public Health Response and Resi	AWIB Federal B11001002	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
Community Health Workers	MS Indirect for CDCCH	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Denali Commission CFDA 90.100	Distressed Community	LMI Federal B18001002	100%	Front End Split (FES)	Allowed for Reimbursement	B18001002
Denali Commission CFDA 90.100	Distressed Community Indirect	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Federal Direct Student Loans CFDA 84.268	Direct Student Loans-Parent Plus	AVTEC Federal B81001002	100%	Front End Split (FES)	Allowed for Reimbursement	B81001002
Federal Direct Student Loans CFDA 84.268	Direct Student Loans-Subsidized	AVTEC Federal B81001002	100%	Front End Split (FES)	Allowed for Reimbursement	B81001002
Federal Direct Student Loans CFDA 84.268	Direct Student Loans-Unsubsidized	AVTEC Federal B81001002	100%	Front End Split (FES)	Allowed for Reimbursement	B81001002



<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Disaster Unemployment Assistance (DUA) ADMIN Storm	Disaster Unemployment Assistance (DUAA) STORM	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Disaster Unemployment Assistance (DUA) ADMIN Storm	ETS Indirect Disaster Unemployment Assistance (DUAA) STORM	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Disaster Unemployment Assistance (DUA) ADMIN Storm	MS Indirect Disaster Unemployment Assistance (DUAA) STORM	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Disaster Unemployment Assistance (DUA) BENEFITS STORM	Disaster Unemployment Assistance (DUA) BENEFITS STORM	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Disable Veterans' Outreach Program (DVOP) CFDA 17.801	Disabled Veterans' Outreach Program	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Disable Veterans' Outreach Program (DVOP) CFDA 17.801	DVOP Mgmt & Admin	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Disable Veterans' Outreach Program (DVOP) CFDA 17.801	ETS Indirect for DVOP WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Disable Veterans' Outreach Program (DVOP) CFDA 17.801	DVOP Mgmt & Admin ETS Indirect	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Disable Veterans' Outreach Program (DVOP) CFDA 17.801	DVOP MSINDIRECT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Disable Veterans' Outreach Program (DVOP) CFDA 17.801	DVOP Mgmt & Admin MS Indirect	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
General Education Development (GED) Program	General Education Development (GED) Program	Workforce Services GFM B53001003	100%	Front End Split (FES)	Allowed for Reimbursement	B53001003
Unemployment Insurance STAT	UI STAT	UI Program Receipt B57001005	100%	Front End Split (FES)	Allowed for Reimbursement	B57001005
Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Independent Living Older Blind	Special Projects GFM B75001003	100%	Front End Split (FES)	Suspended for Reimbursement	B75001003
Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	Independent Living Older Blind	Special Projects Federal B75001002	100%	Front End Split (FES)	Allowed for Reimbursement	B75001002

Appendix B1-2

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	MS Indirect Special Projs Older Blind	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Rehab Svc_Ind Living Svc-Older Blind Individuals CFDA 84.177	VR Indirect Special Projs Older Blind	DVR ADMIN INDIRECT B71001002	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
Temporary Labor Certification for Foreign Workrs CFDA 17.273	ETS Indirect for Labor Certification WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Temporary Labor Certification for Foreign Workrs CFDA 17.273	Temporary Labor Certification for Foreign Workers	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Temporary Labor Certification for Foreign Workrs CFDA 17.273	LABOR CERT MSINDIRECT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Labor Force Statistics CFDA 17.002	Current Employment Statistic (CES)	LMI Federal B18001002	100%	Front End Split (FES)	Allowed for Reimbursement	B18001002
Labor Force Statistics CFDA 17.002	Employee & Wage Records (ES-202)	LMI Federal B18001002	100%	Front End Split (FES)	Allowed for Reimbursement	B18001002
Labor Force Statistics CFDA 17.002	Local Area Unemployment Statistics (LAUS)	LMI Federal B18001002	100%	Front End Split (FES)	Allowed for Reimbursement	B18001002
Labor Force Statistics CFDA 17.002	MS Indirect for Current Employment Statistic (CES)	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Labor Force Statistics CFDA 17.002	MS Indirect for Employee & Wage Records (ES-202)	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Labor Force Statistics CFDA 17.002	MS Indirect for Local Area Unemployment Statistics (LAUS)	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Labor Force Statistics CFDA 17.002	MS Indirect for Occupational Employment Statistics (OES)	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Labor Force Statistics CFDA 17.002	MS Indirect for OEWSAAMC00	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Labor Force Statistics CFDA 17.002	Occupational Employment Statistics (OES)	LMI Federal B18001002	100%	Front End Split (FES)	Allowed for Reimbursement	B18001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Labor Force Statistics CFDA 17.002	Occupational Employment and Wage Statistics (OEWS)	LMI Federal B18001002	100%	Front End Split (FES)	Allowed for Reimbursement	B18001002
Local Veterans Employment Representative Program CFDA 17.804	LVER Mgmt & Admin ETS Indirect WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Local Veterans Employment Representative Program CFDA 17.804	ETS Indirect for LVER WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Local Veterans Employment Representative Program CFDA 17.804	ETS Indirect for LVER WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Local Veterans Employment Representative Program CFDA 17.804	LVER Mgmt & Admin ETS Indirect WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Local Veterans Employment Representative Program CFDA 17.804	Local Veterans' Employment Representative Prgrm Wrkfrc Srvcs	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Local Veterans Employment Representative Program CFDA 17.804	LVER Incentive Award	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Local Veterans Employment Representative Program CFDA 17.804	LVER Mgmt & Adm WS	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Local Veterans Employment Representative Program CFDA 17.804	LVER Mgmt & Admin MS Indirect WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Local Veterans Employment Representative Program CFDA 17.804	MS Indirect for LVER WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Local Veterans Employment Representative Program CFDA 17.804	LVER MSINDIRECT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Local Veterans Employment Representative Program CFDA 17.804	LVER Mgmt & Admin MS Indirect WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
One Stop CFDA 17.207	One Stop LMI Indirect Federal	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
One Stop CFDA 17.207	One Stop	LMI Federal B18001002	100%	Front End Split (FES)	Allowed for Reimbursement	B18001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
PAN Program Receipts	PAN Program Receipts	Workforce Services SDPR B53001108	100%	Front End Split (FES)	Allowed for Reimbursement	B53001108
Federal Pell Grant Program CFDA 84.063	Pell Grants Administration	AVTEC Federal B81001002	100%	Front End Split (FES)	Allowed for Reimbursement	B81001002
Federal Pell Grant Program CFDA 84.063	Pell Grants Program	AVTEC Federal B81001002	100%	Front End Split (FES)	Allowed for Reimbursement	B81001002
Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	ETS Indirect RESEA DP	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	ETS Indirect RESEA	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	MS Indirect RESEA DP	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	MS Indirect RESEA	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	MS Indirect RESEA Technology Services	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	Employment Services and Eligibility Assessment	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	Employment Services and Eligibility Assessment DP	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Remepoyment Svcs & Eligibility Assess (UI) CFDA 17.225	Employment Services and Eligibility Assessment -Tech Svcs	Technology Services FED B17001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
Senior Community Service Employment Program CFDA 17.235	SCSEP Federal Indirect	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Senior Community Service Employment Program CFDA 17.235	MS Federal Indirect for SCSEP	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Senior Community Service Employment Program CFDA 17.235	MS Indirect for SCSEP WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Senior Community Service Employment Program CFDA 17.235	SCSEP Addtl Training & Supportive Svcs SP	Special Projects Federal B75001002	100%	Front End Split (FES)	Allowed for Reimbursement	B75001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Senior Community Service Employment Program CFDA 17.235	SCSEP Headquarters SP	Special Projects Federal B75001002	100%	Front End Split (FES)	Allowed for Reimbursement	B75001002
Senior Community Service Employment Program CFDA 17.235	SCSEP Other Enrollees Costs SP	Special Projects Federal B75001002	100%	Front End Split (FES)	Allowed for Reimbursement	B75001002
Senior Community Service Employment Program CFDA 17.235	Senior Community Service Employment Program (STEP Match)	B75001054 - DVR SCSEP STEP Match	100%	Front End Split (FES)	Allowed for Reimbursement	B75001054
Senior Community Service Employment Program CFDA 17.235	SCSEP Earned Wages & Fringe Benefits SP	Special Projects Federal B75001002	100%	Front End Split (FES)	Allowed for Reimbursement	B75001002
Senior Community Service Employment Program CFDA 17.235	VR Federal Indirect for SCSEP	DVR ADMIN INDIRECT B71001002	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
IT IMPLEMENTATION & SUPPORT FUNDING FOR SCSEP	SCSEP IT IMPLEMENTATION MS INDIRECT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
IT IMPLEMENTATION & SUPPORT FUNDING FOR SCSEP	IT IMPLEMENTATION & SUPPORT FUNDING FOR SCSEP	Special Projects Federal B75001002	100%	Front End Split (FES)	Allowed for Reimbursement	B75001002
IT IMPLEMENTATION & SUPPORT FUNDING FOR SCSEP	SCSEP IT IMPLEMENTATION VR INDIRECT	DVR ADMIN INDIRECT B71001002	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
Alaska Job Network Shared Infrastructure WIOA	Alaska Job Network Shared Infrastructure WIOA	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Social Security_Disability Insurance CFDA 96.001	MS Indirect Disability Determination System	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Social Security_Disability Insurance CFDA 96.001	Social Security_Disability Insurance	Disability Determination Federal B74001002	100%	Front End Split (FES)	Allowed for Reimbursement	B74001002
Social Security_Disability Insurance CFDA 96.001	Statewide Indirect	STATEWIDE MS INDIRECT B14001004	100%	Front End Split (FES)	Allowed for Reimbursement	B14001003
Social Security_Disability Insurance CFDA 96.001	VR Indirect Disability Determination System	DVR ADMIN INDIRECT B71001002	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
Supplemental Security Income CFDA 96.006	SSI INDIRECT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Supplemental Security Income CFDA 96.006	Supplemental Security Income (Reimbursements)	Client Services Federal B72001002	100%	Front End Split (FES)	Suspended for Reimbursement	B72001002
Supplemental Security Income CFDA 96.006	SSI PROGRAM INCOME TRANSFERS TO OLDERBLIND	Client Services Federal B72001002	100%	Front End Split (FES)	Suspended for Reimbursement	B72001002
Supplemental Security Income CFDA 96.006	SSI INDIRECT	DVR ADMIN INDIRECT B71001002	100%	Front End Split (FES)	Allowed for Reimbursement	B71001002
State Training and Employment Program (STEP)	UI State Training & Employment Program	Unemployment Insurance STEP B57001054	100%	Front End Split (FES)	Allowed for Reimbursement	B57001054
State Training and Employment Program (STEP)	WS State Training & Employment Program	Workforce Services STEP B53001054	100%	Front End Split (FES)	Allowed for Reimbursement	B53001054
State Training and Employment Program (STEP)	State Training & Employment Program WIB	AWIB STEP B11001054	100%	Front End Split (FES)	Allowed for Reimbursement	B11001054
STEP Funding through GF WIB	STEP Funding through GF WIB	AWIB GF B11001004	100%	Front End Split (FES)	Allowed for Reimbursement	B11001004
Trade Adjustment Assistance (TAA) CFDA 17.245	ET Indirect TAA	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Trade Adjustment Assistance (TAA) CFDA 17.245	TAA MSINDIRECT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Trade Adjustment Assistance (TAA) CFDA 17.245	Trade Adjustment Act Admin	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Trade Adjustment Assistance (TAA) CFDA 17.245	Trade Adjustment Act Case Management	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Trade Adjustment Assistance (TAA) CFDA 17.245	Trade Adjustment Act Program	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Training and Building - WS	Training and Building - WS	Workforce Services T&B B53001049	100%	Front End Split (FES)	Allowed for Reimbursement	B53001049
Technical Vocational Education Program (TVEP)	UI Technical Vocational Education Program	Unemployment Insurance TVEP B57001151	100%	Front End Split (FES)	Allowed for Reimbursement	B57001151
Technical Vocational Education Program (TVEP)	WS Technical Vocational Education Program	Workforce Services TVEP B53001151	100%	Front End Split (FES)	Allowed for Reimbursement	B53001151
Technical Vocational Education Program (TVEP)	AWIB Technical Vocational Education Program	AWIB TVEP B11001151	100%	Front End Split (FES)	Allowed for Reimbursement	B11001151

Appendix B1-2

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Workforce Services GFM	Workforce Services GFM	Workforce Services GFM B53001003	100%	Front End Split (FES)	Allowed for Reimbursement	B53001003
Unemployment Insurance (UI) CFDA 17.225	ETS Ind E Admin Tax	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Unemployment Insurance (UI) CFDA 17.225	ETS Indirect for UI TRUST ADMIN	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Unemployment Insurance (UI) CFDA 17.225	ETS Ind UI Tax STEP	UI STEP Indirect B57001054	0%	Front End Split (FES)	Suspended for Reimbursement	B57001054
Unemployment Insurance (UI) CFDA 17.225	ETS Ind UI Tax STEP	UI STEP Indirect B57001054	100%	Front End Split (FES)	Allowed for Reimbursement	B57001054
Unemployment Insurance (UI) CFDA 17.225	ETS Ind UI Tax TVEP	UI TVEP Indirect B57001151	0%	Front End Split (FES)	Suspended for Reimbursement	B57001151
Unemployment Insurance (UI) CFDA 17.225	ETS Ind UI Tax TVEP	UI TVEP Indirect B57001151	100%	Front End Split (FES)	Allowed for Reimbursement	B57001151
Unemployment Insurance (UI) CFDA 17.225	ETS Indirect UI ETS Administration	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Unemployment Insurance (UI) CFDA 17.225	ETS Indirect for UI Admin	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Unemployment Insurance (UI) CFDA 17.225	ETS Indirect for UI Tax	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Unemployment Insurance (UI) CFDA 17.225	UI MSDPINDRCT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Unemployment Insurance (UI) CFDA 17.225	DP UI Tax Indirect Federal	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Unemployment Insurance (UI) CFDA 17.225	MS Ind ETS Admin Tax	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Unemployment Insurance (UI) CFDA 17.225	MS Indirect for UI TRUST ADMIN	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Unemployment Insurance (UI) CFDA 17.225	MS Ind Technology Services Tax STEP	STEP TS Indirect B17001054	100%	Front End Split (FES)	Allowed for Reimbursement	B17001054
Unemployment Insurance (UI) CFDA 17.225	MS Ind Technology Services Tax	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Unemployment Insurance (UI) CFDA 17.225	MS Ind Technology Services Tax TVEP	TVEP TS Indirect B17001151	100%	Front End Split (FES)	Allowed for Reimbursement	B17001151
Unemployment Insurance (UI) CFDA 17.225	MS Ind UI Tax STEP	UI STEP Indirect B57001054	0%	Front End Split (FES)	Suspended for Reimbursement	B57001054
Unemployment Insurance (UI) CFDA 17.225	MS Ind UI Tax STEP	UI STEP Indirect B57001054	100%	Front End Split (FES)	Allowed for Reimbursement	B57001054
Unemployment Insurance (UI) CFDA 17.225	MS Ind UI Tax TVEP	UI TVEP Indirect B57001151	0%	Front End Split (FES)	Suspended for Reimbursement	B57001151
Unemployment Insurance (UI) CFDA 17.225	MS Ind UI Tax TVEP	UI TVEP Indirect B57001151	100%	Front End Split (FES)	Allowed for Reimbursement	B57001151
Unemployment Insurance (UI) CFDA 17.225	MS Indirect UI ETS Administration	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Unemployment Insurance (UI) CFDA 17.225	MS Ind Technology Services	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Unemployment Insurance (UI) CFDA 17.225	MS Indirect for UI Tax	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Unemployment Insurance (UI) CFDA 17.225	UI MSINDIRECT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Unemployment Insurance (UI) CFDA 17.225	UI ETS Administration	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Unemployment Insurance (UI) CFDA 17.225	UI Technology Services	Technology Services FED B17001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
Unemployment Insurance (UI) CFDA 17.225	UI Tax Split 81%/19%	UI Tax Federal 81/STEP TVEP 19	81%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Unemployment Insurance (UI) CFDA 17.225	UI Tax Split 81%/19%	UI Tax Federal 81/STEP TVEP 19	10%	Front End Split (FES)	Allowed for Reimbursement	B57001054
Unemployment Insurance (UI) CFDA 17.225	UI Tax Split 81%/19%	UI Tax Federal 81/STEP TVEP 19	10%	Front End Split (FES)	Allowed for Reimbursement	B57001151
Unemployment Insurance (UI) CFDA 17.225	Unemployment Insurance Administration	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Unemployment Insurance (UI) CFDA 17.225	UI EA Tax 81%/19%	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Unemployment Insurance (UI) CFDA 17.225	UI Trust Admin Unit	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Unemployment Insurance (UI) CFDA 17.225	UI Technology Services Tax	UI TS Tax Federal 81/STEP TVEP 19	81%	Front End Split (FES)	Allowed for Reimbursement	B17001002
Unemployment Insurance (UI) CFDA 17.225	UI Technology Services Tax	UI TS Tax Federal 81/STEP TVEP 19	10%	Front End Split (FES)	Allowed for Reimbursement	B17001054

Appendix B1-2



<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Unemployment Insurance (UI) CFDA 17.225	UI Technology Services Tax	UI TS Tax Federal 81/STEP TVEP 19	10%	Front End Split (FES)	Allowed for Reimbursement	B17001151
American Rescue Plan - Fraud Detection & Protection	UI American Rescue Plan Integrity EA	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
American Rescue Plan - Fraud Detection & Protection	ETS Indirect ARPA EA	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
American Rescue Plan - Fraud Detection & Protection	ETS Indirect for American Rescue Plan Integrity	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
American Rescue Plan - Fraud Detection & Protection	ETS Indirect for American Rescue Plan F&D	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
American Rescue Plan - Fraud Detection & Protection	MS Indirect ARPA EA	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
American Rescue Plan - Fraud Detection & Protection	MS Indirect for American Rescue Plan Integrity	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
American Rescue Plan - Fraud Detection & Protection	MS Indirect for American Rescue Plan F&D	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
American Rescue Plan - Fraud Detection & Protection	UI American Rescue Plan F&D	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
American Rescue Plan - Fraud Detection & Protection	UI American Rescue Plan Integrity	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Disaster Unemployment Assistance (DUA) ADMIN	Disaster Unemployment Assistance (DUA)	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Disaster Unemployment Assistance (DUA) ADMIN	Unemployment Assistance (DUA) ADMIN	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Disaster Unemployment Assistance (DUA) ADMIN	Unemployment Assistance (DUA) ADMIN	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Disaster Unemployment Assistance (DUA) Benefits	Disaster Unemployment Assistance (DUA) BENEFITS	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Federal Pandemic Unemployment Compensation CFDA 17.225	ETS Ind Fed Pandemic Unemployment Compensation EA	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002

Appendix B1-2

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Federal Pandemic Unemployment Compensation CFDA 17.225	ETS Ind for Federal Pandemic Unemployment Compensation	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Federal Pandemic Unemployment Compensation CFDA 17.225	Federal Pandemic Unemployment Compensation DP	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Federal Pandemic Unemployment Compensation CFDA 17.225	MS Ind Fed Pandemic Unemployment Compensation EA	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Federal Pandemic Unemployment Compensation CFDA 17.225	MS Indirect for Federal Pandemic Unemployment Compensation	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Federal Pandemic Unemployment Compensation CFDA 17.225	Federal Pandemic Unemployment Compensation	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Federal Pandemic Unemployment Compensation CFDA 17.225	Federal Pandemic Unemployment Compensation EA	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
First Week UI With No Week CFDA 17.225	ETS Indirect First Week EA	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
First Week UI With No Week CFDA 17.225	ETS Indirect for UI First Week	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
First Week UI With No Week CFDA 17.225	MS Indirect for UI First Week DP	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
First Week UI With No Week CFDA 17.225	MS Indirect First Week EA	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
First Week UI With No Week CFDA 17.225	MS Indirect for UI First Week	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
First Week UI With No Week CFDA 17.225	Unemployment Insurance First Week	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
First Week UI With No Week CFDA 17.225	Unemployment Insurance First Week EA	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Mixed Earners Unemployment Compensation CFDA 17.225	ETS Indirect Mixed Earners Unemployment Compensation Start-U	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Mixed Earners Unemployment Compensation CFDA 17.225	ETS Indirect Mixed Earners Unemployment Compensation Process	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Mixed Earners Unemployment Compensation CFDA 17.225	ETS Indirect Mixed Earners Unemployment Compensation EA	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Mixed Earners Unemployment Compensation CFDA 17.225	MS Indirect Mixed Earners Unemployment Compensation Start-Up	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Mixed Earners Unemployment Compensation CFDA 17.225	MS Indirect Mixed Earners Unemployment Compensation Process	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Mixed Earners Unemployment Compensation CFDA 17.225	MS Indirect Mixed Earners Unemployment Compensation DP	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Mixed Earners Unemployment Compensation CFDA 17.225	MS Indirect Mixed Earners Unemployment Compensation EA	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Mixed Earners Unemployment Compensation CFDA 17.225	Mixed Earners Unemployment Compensation Start-Up	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Mixed Earners Unemployment Compensation CFDA 17.225	Mixed Earners Unemployment Compensation EA	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Mixed Earners Unemployment Compensation CFDA 17.225	Mixed Earners Unemployment Compensation Process	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Emergency Unemployment Compensation CFDA 17.225	ETS Pandemic Emergency UI Compensation Integrity	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Emergency Unemployment Compensation CFDA 17.225	ET Indirect for Pandemic Emergency Unemployment Compensation	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Emergency Unemployment Compensation CFDA 17.225	ETS Indirect for Pandemic Emergency Unemployment Compensation	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Emergency Unemployment Compensation CFDA 17.225	MS Pandemic Emergency UI Compensation Integrity	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Pandemic Emergency Unemployment Compensation CFDA 17.225	MS Indirect for Pandemic Emergency Unemployment Compensation	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Emergency Unemployment Compensation CFDA 17.225	MS Indirect for Pandemic Emergency Unemployment Compensation	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Emergency Unemployment Compensation CFDA 17.225	MS Indirect for Pandemic Emergency Unemployment Compensation	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Emergency Unemployment Compensation CFDA 17.225	Pandemic Emergency Unemployment Compensation	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Emergency Unemployment Compensation CFDA 17.225	Pandemic Emergency Unemployment Compensation EA	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Emergency Unemployment Compensation CFDA 17.225	Pandemic Emergency UI Compensation Integrity	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	ETS Indirect PEUP Integrity	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	ETS Indirect PEUP Start-Up	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	ETS Indirect PEUP Processing	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	MS Indirect PEUP DP Start-Up	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	MS Indirect for PEUP Integrity	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	MS Indirect PEUP Start-Up	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	MS Indirect PEUP Processing	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	Pandemic Emergency Unemployment Compensation Processing	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	UI PEUP Processing Integrity	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Emergency Unemployment Compensation Proc CFDA17.225	UI PEUP Start-Up	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Unemployment Assistance CFDA 17.225	ETS Indirect for Pandemic Unemployment Assistance EA	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Unemployment Assistance CFDA 17.225	ETS Indirect Pandemic Unemployment Assistance Integrity	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Unemployment Assistance CFDA 17.225	ETS Indirect Pandemic Unemployment Assistance Integrity EA	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Unemployment Assistance CFDA 17.225	ETS Indirect for Pandemic Unemployment Assistance	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Unemployment Assistance CFDA 17.225	MS Indirect for Pandemic Unemployment Assistance DP	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Unemployment Assistance CFDA 17.225	MS Indirect for Pandemic Unemployment Assistance EA	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Unemployment Assistance CFDA 17.225	MS Indirect Pandemic Unemployment Assistance Integrity	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Pandemic Unemployment Assistance CFDA 17.225	MS Indirect Pandemic Unemployment Assistance Integrity DP	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Unemployment Assistance CFDA 17.225	MS Indirect Pandemic Unemployment Assistance Integrity EA	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Unemployment Assistance CFDA 17.225	MS Indirect for Pandemic Unemployment Assistance	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Unemployment Assistance CFDA 17.225	Pandemic Unemployment Assistance	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Unemployment Assistance CFDA 17.225	Pandemic Unemployment Assistance EA	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Unemployment Assistance CFDA 17.225	Pandemic Unemployment Assistance Integrity EA	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Unemployment Assistance CFDA 17.225	Pandemic Unemployment Assistance Integrity	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Unemployment Assistance Processing CFDA 17.225	ETS Indirect PUAP Integrity	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Unemployment Assistance Processing CFDA 17.225	ETS Indirect PUAP Start-Up	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Unemployment Assistance Processing CFDA 17.225	ETS Indirect PUAP Processing	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Pandemic Unemployment Assistance Processing CFDA 17.225	MS Indirect PUAP Integrity Technology Services	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Unemployment Assistance Processing CFDA 17.225	MS Indirect PUAP Integrity DP	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Unemployment Assistance Processing CFDA 17.225	MS Indirect PUAP Integrity	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Unemployment Assistance Processing CFDA 17.225	MS Indirect PUAP Start-Up	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Pandemic Unemployment Assistance Processing CFDA 17.225	MS Indirect PUAP Processing	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Pandemic Unemployment Assistance Processing CFDA 17.225	Pandemic Unemployment Assistance Processing	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Unemployment Assistance Processing CFDA 17.225	UI PUAP Integrity	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Pandemic Unemployment Assistance Processing CFDA 17.225	UI PUAP Integrity Technology Services	Technology Services FED B17001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
Pandemic Unemployment Assistance Processing CFDA 17.225	UI PUAP Start-Up	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Secure Access Management(SAM)	Secure Access Management(SAM) Holding Program	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Wagner Peyser (WP) CFDA 17.207	ETS Indirect for Wagner Peyser WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Wagner Peyser (WP) CFDA 17.207	ETS Indirect for Wagner Peyser WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Wagner Peyser (WP) CFDA 17.207	ETS Indirect for Wagner Peyser UI	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Wagner Peyser (WP) CFDA 17.207	ETS Ind Wag Pey ETS Administration	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Wagner Peyser (WP) CFDA 17.207	ETS Ind Wag Pey Technology Services	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Wagner Peyser (WP) CFDA 17.207	ETS Indirect for WAGPEY 10% WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Wagner Peyser (WP) CFDA 17.207	ETS Indirect for Wagner Peyser 10% WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Wagner Peyser (WP) CFDA 17.207	ETS Indirect for WOTC recoded to Wag Pey	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
Wagner Peyser (WP) CFDA 17.207	MS Indirect for Wagner Peyser WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Wagner Peyser (WP) CFDA 17.207	MS Indirect for Wagner Peyser WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Wagner Peyser (WP) CFDA 17.207	MS Indirect for Wagner Peyser UI	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Wagner Peyser (WP) CFDA 17.207	MS Ind Wag Pey ETS Administration	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Wagner Peyser (WP) CFDA 17.207	MS Ind Wag Pey Technology Services	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Wagner Peyser (WP) CFDA 17.207	MS Indirect for WAGPEY 10% WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Wagner Peyser (WP) CFDA 17.207	MS Indirect for Wagner Peyser 10% WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Wagner Peyser (WP) CFDA 17.207	MS Indirect for WOTC recoded to Wag Pey	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Wagner Peyser (WP) CFDA 17.207	Wagner Peyser-ETS Administration	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Wagner Peyser (WP) CFDA 17.207	Wagner Peyser - Technology Services	Technology Services Federal B17001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
Wagner Peyser (WP) CFDA 17.207	Wagner Peyser Workforce Services	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Wagner Peyser (WP) CFDA 17.207	Wagner Peyser Unemployment Insurance	Unemployment Insurance Federal B57001002	100%	Front End Split (FES)	Allowed for Reimbursement	B57001002
Wagner Peyser (WP) CFDA 17.207	Wagner Peyser 10%	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Wagner Peyser (WP) CFDA 17.207	DP Wagner Peyser Federal Indirect	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Adult Program CFDA 17.258	WIOA Adult Loc DETS Admn Recapture	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Adult Program CFDA 17.258	WIOA Adult Loc WS Recapture	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002

Appendix B1-2



<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
WIOA Adult Program CFDA 17.258	Adult Loc Technology Services Recapture	Tech Svcs Federal B17001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
WIOA Adult Program CFDA 17.258	Adult Local Workforce Services Incumbent Worker Training	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Adult Program CFDA 17.258	Adult Local Workforce Services	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Adult Program CFDA 17.258	Adult Statewide ETS Admin DP	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Adult Program CFDA 17.258	Adult Statewide WIB	AWIB Federal B11001002	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
WIOA Adult Program CFDA 17.258	Adult Statewide Technology Services	Tech Svcs Federal B17001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
WIOA Adult Program CFDA 17.258	Adult Statewide Workforce Services	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Adult Program CFDA 17.258	ETS Indirect for WIOA Adult Loc DETS Admn Recapture	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Adult Program CFDA 17.258	ETS Indirect for WIOA Adult Loc Recapture WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Adult Program CFDA 17.258	ETS Indirect for Adult Local WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Adult Program CFDA 17.258	ETS Indirect for Adult Local WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Adult Program CFDA 17.258	ETS Indirect for Adult Statewide WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Adult Program CFDA 17.258	ETS Indirect for Adult Statewide ETS Admin DP	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Adult Program CFDA 17.258	ETS Indirect for Adult Statewide Workforce Services	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Adult Program CFDA 17.258	MS Indirect for WIOA Adult Loc DETS Admn Recapture	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Adult Program CFDA 17.258	MS Indirect for WIOA Adult Loc Recapture WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
WIOA Adult Program CFDA 17.258	MS Indirect for WIOA Adult Loc Tech Svcs Recap	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Adult Program CFDA 17.258	MS Indirect for Adult Local WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Adult Program CFDA 17.258	MS Indirect for Adult Local WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Adult Program CFDA 17.258	MS Indirect for Adult Statewide WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Adult Program CFDA 17.258	MS Indirect for Adult Statewide ETS Admin DP	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Adult Program CFDA 17.258	MS Indirect Adult Statewide Workforce Services	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Adult Program CFDA 17.258	MS Indirect for Adult Statewide Tech Svcs	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Adult Program CFDA 17.258	MS Indirect for Adult Statewide WIB	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Local Workforce Services	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Rapid Response Workforce Services	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Statewide Workforce Services	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	WIOA DW Loc WS Recapture	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Local WS Incumbent Worker Training	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	Dislocated Worker Statewide WIB	AWIB Federal B11001002	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002

Appendix B1-2

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for WIOA DW Loc Recapture WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for Dislocated Worker Local WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for Dislocated Worker Local WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for DW Rapid Response WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for DW Rapid Response WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for Dislocated Worker Statewide WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	ETS Indirect for Dislocated Worker Statewide WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Statewide WIB	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for WIOA DW Loc Recapture WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Local WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Local WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Rapid Response WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Rapid Response WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Statewide WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
WIOA Dislocated Worker Formula Grants (DW) CFDA17.278	MS Indirect for Dislocated Worker Statewide WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Youth Activities CFDA 17.259	ETS Indirect for Youth Local WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Youth Activities CFDA 17.259	ETS Indirect for Youth Statewide WD	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Youth Activities CFDA 17.259	ETS Indirect for Youth Statewide WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
WIOA Youth Activities CFDA 17.259	MS Indirect for Youth Local WIB	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Youth Activities CFDA 17.259	MS Indirect for Youth Statewide WIB	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Youth Activities CFDA 17.259	MS Indirect for Youth Local WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Youth Activities CFDA 17.259	MS Indirect for Youth Local WIB	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Youth Activities CFDA 17.259	MS Indirect for Youth Statewide WD	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Youth Activities CFDA 17.259	MS Indirect for Youth Statewide WS	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Youth Activities CFDA 17.259	MS Indirect for Youth Statewide WIB	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
WIOA Youth Activities CFDA 17.259	Youth Activities Local WIB	AWIB Federal B11001002	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
WIOA Youth Activities CFDA 17.259	Youth Activities Statewide	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Youth Activities CFDA 17.259	Youth Activities Statewide WIB	AWIB Federal B11001002	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
WIOA Youth Activities CFDA 17.259	WIOA Youth Activities WS	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Youth Activities CFDA 17.259	WIOA Youth Loc DETS Admn Recapture	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002

Appendix B1-2

<b>Report Name</b>	ST0013 - Funding Profile by Major Program and Program with Buyer Line				
<b>Report User</b>	216490				
<b>Selected Report Date</b>	12/30/2024				
<b>Selected Major Program Codes</b>	All				
<b>Selected Department Codes</b>	07				

Major Program Name	Program Name	Funding Profile Name	Reim Percent	Split Indicator	Suspense Status	Exp AR Unit
WIOA Youth Activities CFDA 17.259	WIOA Youth Loc WS Recapture	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
WIOA Youth Activities CFDA 17.259	WIOA Youth Loc Tech Svcs Recapture	ETS Admin Federal B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B17001002
WIOA Youth Activities CFDA 17.259	Youth 3rd Year Recapture AWIB	AWIB Federal B11001002	100%	Front End Split (FES)	Allowed for Reimbursement	B11001002
Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	ETS Indirect for WOTC WS	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	WOTC MSINDIRECT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Work Opportunity Tax Credit Program (WOTC) CFDA 17.271	Work Opportunity Tax Credit Program WS	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002
Work Opportunity Backlog Reduction (WOBR) CFDA 17.271	WOTC BR ETINDIRECT	DETS ADMIN INDIRECT B51001002	100%	Front End Split (FES)	Allowed for Reimbursement	B51001002
Work Opportunity Backlog Reduction (WOBR) CFDA 17.271	WOTC BR MSINDIRECT	DEPT WIDE MS INDIRECT B14001002	100%	Front End Split (FES)	Allowed for Reimbursement	B14001002
Work Opportunity Backlog Reduction (WOBR) CFDA 17.271	Work Opportunity Tax Credit Backlog Reduction	Workforce Services Federal B53001002	100%	Front End Split (FES)	Allowed for Reimbursement	B53001002

<b>Report Name</b>
<b>Report User</b>
<b>Selected Report Date</b>
<b>Selected Fiscal Years</b>
<b>Selected Object Codes</b>
<b>Selected Object Category Codes</b>
<b>Selected Object Class Codes</b>
<b>Selected Object Group Codes</b>
<b>Selected Object Type Codes</b>

Object Code	Object Name	Object Class Code	Object Category Code	Object Type Code	Object Group Code
0000	Master Closing Object	0013	0013	0013	0013
0010	General Government	0010	0010	0010	0010
0011	Education	0010	0010	0010	0010
0012	University	0010	0010	0010	0010
0013	Health and Human Services	0010	0010	0010	0010
0014	Law and Justice	0010	0010	0010	0010
0015	Public Protection	0010	0010	0010	0010
0016	Natural Resources	0010	0010	0010	0010
0017	Development	0010	0010	0010	0010
0018	Transportation	0010	0010	0010	0010
0019	Intergovernmental Revenue Sharing	0010	0010	0010	0010
0020	Debt Service	0010	0010	0010	0010
0022	Prior Period Adjustment - Division of Finance Use Only	0010	0010	0010	0010
0024	Capital Outlay Division of Finance Use Only	0010	0010	0010	0010
0025	Transfers Out	0012	0012	0012	0012
0026	Transfers Out Other Funds	0012	0012	0012	0012
0027	Transfers Out Contributed Capital	0012	0012	0012	0012
0028	UI Fund Tsfrs Out	0012	0012	0012	0012
0029	Transfers Out Personal Services	0012	0012	1000	1000
0030	Transfers Out Travel	0012	0012	2000	2000
0031	Transfers Out Services	0012	0012	3000	2000
0032	Transfers Out Commodities	0012	0012	4000	2000
0033	Transfers Out Capital Outlay	0012	0012	5000	2000
0034	Transfers Out Grants & Benefits	0012	0012	7000	7000
1000	Distributed Regular	1000	1000	1000	1000
1001	Overtime Time and 1/2	1001	1000	1000	1000
1002	Double Time	1001	1000	1000	1000
1003	Straight Time Overtime	1001	1000	1000	1000
1004	Not Paid Overtime	1001	1000	1000	1000
1005	Leave Taken	1002	1000	1000	1000
1006	Expenditure Reduction Wages and Benefits Offset	1002	1000	1000	1000
1007	Benefits	1003	1000	1000	1000
1008	Leave	1003	1000	1000	1000
1009	Insurance	1003	1000	1000	1000
1010	Variance	1003	1000	1000	1000
1011	Regular Compensation	1004	1001	1000	1000
1012	Additional Regular	1004	1001	1000	1000
1013	Area Differential	1004	1001	1000	1000
1014	Overtime	1005	1001	1000	1000
1015	Shift Differential	1005	1001	1000	1000
1016	Other Premium Pay	1005	1001	1000	1000
1017	One Time Payment	1006	1001	1000	1000
1018	Incentive Award Program	1006	1001	1000	1000
1019	Rural Relocation Expense Offset	1006	1001	1000	1000
1020	Retroactive Pay	1006	1001	1000	1000
1021	Allowances to Employees	1006	1001	1000	1000
1022	Sea Duty Pay	1006	1001	1000	1000
1023	Leave Taken	1007	1001	1000	1000
1024	Liquidated Leave	1007	1001	1000	1000
1027	Annual Physical Reimbursement	1008	1002	1000	1000
1028	Alaska Supplemental Benefit	1008	1002	1000	1000
1029	Public Employee's Retirement System Defined Benefits	1008	1002	1000	1000

<b>Report Name</b>
<b>Report User</b>
<b>Selected Report Date</b>
<b>Selected Fiscal Years</b>
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<b>Selected Object Group Codes</b>
<b>Selected Object Type Codes</b>

Object Code	Object Name	Object Class Code	Object Category Code	Object Type Code	Object Group Code
1030	Public Employee's Retirement System Defined Contributio	1008	1002	1000	1000
1031	Public Employee's Retirement System Defined Cont Empl	1008	1002	1000	1000
1032	Teacher's Retirement System Defined Benefits	1008	1002	1000	1000
1033	Teacher's Retirement System Defined Contribution	1008	1002	1000	1000
1034	Public Employee's Retirement System Defined Cont Healt	1008	1002	1000	1000
1035	Public Employee's Retirement Sys Defined Cont Retiree Me	1008	1002	1000	1000
1036	Judicial Retirement System Defined Benefit	1008	1002	1000	1000
1037	Public Employee's Retirement Sys Defined Benefit Unfnd L	1008	1002	1000	1000
1038	Teacher's Retirement System Defined Benefit Unfunded L	1008	1002	1000	1000
1039	Unemployment Insurance	1008	1002	1000	1000
1040	Group Health Insurance	1008	1002	1000	1000
1041	Basic Life and Travel	1008	1002	1000	1000
1042	Worker's Compensation Insurance	1008	1002	1000	1000
1043	Northwest Marine Welfare Trust	1008	1002	1000	1000
1044	Marine Engineer Boatman's Association Pension	1008	1002	1000	1000
1045	Other Alaska Marine Highway System Benefits	1008	1002	1000	1000
1046	Labor, Trades and Crafts Health Trust	1008	1002	1000	1000
1047	Leave Cash In Employer Charge	1008	1002	1000	1000
1048	Terminal Leave Employer Charge	1008	1002	1000	1000
1049	Alaska Correctional Officer's Association Injury Leave Cor	1008	1002	1000	1000
1050	Cobra Subsidy - ARRA	1008	1002	1000	1000
1051	Leave/Holiday Pool	1008	1002	1000	1000
1052	Compensation Leave Pool	1008	1002	1000	1000
1053	Medicare Tax	1009	1002	1000	1000
1054	Payroll Liability Wash	1010	1002	1000	1000
1055	Benefcry/Estate Pay	1011	1003	1000	1000
1056	Retirement Benefits	1012	1004	1000	1000
1057	LTC Business Leave Bank Contributions	1013	1004	1000	1000
1058	LTC Business Leave Bank Usage	1013	1004	1000	1000
1059	PSEA Business Leave Bank Usage	1013	1004	1000	1000
1060	CEA Business Leave Bank Contributions	1013	1004	1000	1000
1061	CEA Business Leave Bank Usage	1013	1004	1000	1000
1062	GGU Business Leave Bank Contributions	1013	1004	1000	1000
1063	GGU Business Leave Bank Usage	1013	1004	1000	1000
1064	CCSEA Business Leave Bank Usage	1013	1004	1000	1000
1065	MMP Business Leave Bank Contributions	1013	1004	1000	1000
1066	MEBA Business Leave Bank Contributions	1013	1004	1000	1000
1067	IBU Business Leave Bank Contributions	1013	1004	1000	1000
1068	AVTECTA Business Leave Usage	1013	1004	1000	1000
1069	SU Business Leave Bank Contributions	1013	1004	1000	1000
1070	SU Business Leave Bank Usage	1013	1004	1000	1000
1071	MMP Business Leave Bank Usage	1013	1004	1000	1000
1072	MEBA Business Leave Bank Usage	1013	1004	1000	1000
1073	IBU Business Leave Bank Usage	1013	1004	1000	1000
1074	CO Business Leave Bank Contributions	1013	1004	1000	1000
1075	CO Business Leave Bank Usage	1013	1004	1000	1000
1076	TEAME Business Leave Bank Usage	1013	1004	1000	1000
1077	ASEA Legal Trust	1014	1004	1000	1000
1078	CEA Legal Trust	1015	1004	1000	1000
1079	ASEA Injury Leave Usage	1016	1004	1000	1000
1080	SU Legal Trst	1017	1004	1000	1000
1081	Payroll Exceptions	1018	1004	1000	1000

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<b>Report User</b>
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<b>Object Code</b>	<b>Object Name</b>	<b>Object Class Code</b>	<b>Object Category Code</b>	<b>Object Type Code</b>	<b>Object Group Code</b>
1082	Personal Services Leave/Holiday Allocations	1019	1004	1000	1000
1083	Pension Expense	1008	1002	1000	1000
1084	OPEB Expense	1008	1002	1000	1000
1085	PSEA-APF Business Leave Bank Usage	1013	1004	1000	1000
1970	Personal Services Transfer	1021	1004	1000	1000
1979	Personal Services Management Allocations	1020	1004	1000	1000
2000	In-State Employee Airfare	2000	2000	2000	2000
2001	In-State Employee Surface Transportation	2000	2000	2000	2000
2002	In-State Employee Lodging	2000	2000	2000	2000
2003	In-State Employee Meals and Incidentals	2000	2000	2000	2000
2004	In-State Empl Non-Reportable Reimburse / Mileage Pymt	2000	2000	2000	2000
2005	In-State Non-Employee Airfare	2001	2000	2000	2000
2006	In-State Non-Employee Surface Transportation	2001	2000	2000	2000
2007	In-State Non-Employee Lodging	2001	2000	2000	2000
2008	In-State Non-Employee Meals and Incidentals	2001	2000	2000	2000
2009	In-State Non-Employee Taxable Per Diem	2001	2000	2000	2000
2010	In-State Non-Employee Non-Taxable Reimbursement	2001	2000	2000	2000
2011	In-State Non-Employee Juror Surface Transportation	2001	2000	2000	2000
2012	Out-State Employee Airfare	2002	2001	2000	2000
2013	Out-State Employee Surface Transportation	2002	2001	2000	2000
2014	Out-State Employee Lodging	2002	2001	2000	2000
2015	Out-State Employee Meals and Incidentals	2002	2001	2000	2000
2016	Out-State Employee Reimbursable Travel Costs	2002	2001	2000	2000
2017	Out-State Non-Employee Airfare	2003	2001	2000	2000
2018	Out-State Non-Employee Surface Transportation	2003	2001	2000	2000
2019	Out-State Non-Employee Lodging	2003	2001	2000	2000
2020	Out-State Non-Employee Meals and Incidentals	2003	2001	2000	2000
2021	Out-State Non-Employee Taxable Per Diem	2003	2001	2000	2000
2022	Out-State Non-Employee Non-Taxable Reimbursement	2003	2001	2000	2000
2023	Legislator Transportation	2004	2002	2000	2000
2024	Legislator Session Per Diem	2004	2002	2000	2000
2025	Legislator Relocation	2004	2002	2000	2000
2026	Legislator Long Term Interim Per Diem	2004	2002	2000	2000
2027	Legislator Travel Per Diem	2004	2002	2000	2000
2028	Move Household Goods	2005	2003	2000	2000
2029	Move Travel/Lodging	2005	2003	2000	2000
2030	Move Meals	2005	2003	2000	2000
2031	Premove Travel	2005	2003	2000	2000
2032	Premove Meals	2005	2003	2000	2000
2033	Moving - Temporary Quarters Lodging	2005	2003	2000	2000
2034	Moving - Temporary Quarters Meals	2005	2003	2000	2000
2035	Moving - Other Moving Exps	2005	2003	2000	2000
2036	Cash Advance Fee	2006	2004	2000	2000
2037	AKPAY Travel Expense	2006	2004	2000	2000
2970	Travel Cost Transfer	2006	2004	2000	2000
2979	Travel Management Allocation	2006	2004	2000	2000
3000	Training/Conferences	3000	3000	3000	2000
3001	Test Monitor/Proctor	3000	3000	3000	2000
3002	Memberships	3000	3000	3000	2000
3003	Employee Tuition	3000	3000	3000	2000
3004	Accounting/Auditing	3001	3000	3000	2000
3005	Management/Consulting	3001	3000	3000	2000



<b>Report Name</b>
<b>Report User</b>
<b>Selected Report Date</b>
<b>Selected Fiscal Years</b>
<b>Selected Object Codes</b>
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<b>Selected Object Group Codes</b>
<b>Selected Object Type Codes</b>

<b>Object Code</b>	<b>Object Name</b>	<b>Object Class Code</b>	<b>Object Category Code</b>	<b>Object Type Code</b>	<b>Object Group Code</b>
3006	Grantee Monitoring	3001	3000	3000	2000
3007	Loan Service Fees	3001	3000	3000	2000
3008	Loan Forgiveness Exp	3001	3000	3000	2000
3009	Bad Debt Expense	3001	3000	3000	2000
3010	Insurance/Bonds	3001	3000	3000	2000
3011	Insurance Claims	3001	3000	3000	2000
3012	Securities Lending Expense	3001	3000	3000	2000
3013	Penalties And Fines	3001	3000	3000	2000
3014	Interest Expense	3001	3000	3000	2000
3015	Redeemed Field Warrants Without Financial Coding	3001	3000	3000	2000
3016	Claim/Judgement Non-Taxable	3001	3000	3000	2000
3017	Claim/Judgement-Taxable	3001	3000	3000	2000
3018	Judgement/Settlement Interest	3001	3000	3000	2000
3019	Uncleared 1Card Transactions	3001	3000	3000	2000
3020	Custody Care	3002	3000	3000	2000
3021	Jury	3002	3000	3000	2000
3022	Attorney	3002	3000	3000	2000
3023	Expert Witness	3002	3000	3000	2000
3024	Non-Expert Witness	3002	3000	3000	2000
3025	Hearing/Mediation	3002	3000	3000	2000
3026	Transcription/Record	3002	3000	3000	2000
3027	Case Costs	3002	3000	3000	2000
3028	Settlement Legal Fees	3002	3000	3000	2000
3029	Information Technology Training	3003	3000	3000	2000
3030	Information Technology Consulting	3003	3000	3000	2000
3031	Information Technology Equipment Leases	3003	3000	3000	2000
3032	Software Licensing	3003	3000	3000	2000
3033	Software Maintenance	3003	3000	3000	2000
3034	Television	3004	3000	3000	2000
3035	Long Distance	3004	3000	3000	2000
3036	Local/Equipment Charges	3004	3000	3000	2000
3037	Data/Network	3004	3000	3000	2000
3038	Cellular Phones	3004	3000	3000	2000
3039	Other Wireless Charges	3004	3000	3000	2000
3040	Psychiatric	3005	3000	3000	2000
3041	Medical	3005	3000	3000	2000
3042	Dental	3005	3000	3000	2000
3043	Freight	3006	3000	3000	2000
3044	Courier	3006	3000	3000	2000
3045	Postage	3006	3000	3000	2000
3046	Advertising	3007	3000	3000	2000
3047	Promotions	3007	3000	3000	2000
3048	Electricity	3008	3000	3000	2000
3049	Water and Sewage	3008	3000	3000	2000
3050	Disposal	3008	3000	3000	2000
3051	Natural Gas/Propane	3008	3000	3000	2000
3052	Heating Oil	3008	3000	3000	2000
3053	Architect/Engineer	3009	3000	3000	2000
3054	Surveys/Appraisals	3009	3000	3000	2000
3055	Inspections/Testing	3009	3000	3000	2000
3056	Structure, Infrastructure and Land - Repairs/Maintenance	3009	3000	3000	2000
3057	Structure, Infrastructure and Land - Rentals/Leases	3009	3000	3000	2000

<b>Report Name</b>
<b>Report User</b>
<b>Selected Report Date</b>
<b>Selected Fiscal Years</b>
<b>Selected Object Codes</b>
<b>Selected Object Category Codes</b>
<b>Selected Object Class Codes</b>
<b>Selected Object Group Codes</b>
<b>Selected Object Type Codes</b>

<b>Object Code</b>	<b>Object Name</b>	<b>Object Class Code</b>	<b>Object Category Code</b>	<b>Object Type Code</b>	<b>Object Group Code</b>
3058	Equipment and Machinery - Repairs/Maintenance	3010	3000	3000	2000
3059	Equipment and Machinery - Rentals/Leases	3010	3000	3000	2000
3060	Equipment Operator Charges	3010	3000	3000	2000
3061	Conservation/Environmental	3011	3000	3000	2000
3062	Economic/Development	3011	3000	3000	2000
3063	Program Management/Consulting	3011	3000	3000	2000
3064	Interpreter	3011	3000	3000	2000
3065	Safety Services	3011	3000	3000	2000
3066	Print/Copy/Graphics	3011	3000	3000	2000
3067	Honorariums/Stipend	3011	3000	3000	2000
3068	Laundry	3011	3000	3000	2000
3069	Commission Sales	3011	3000	3000	2000
3070	Commission Retainage	3011	3000	3000	2000
3071	Elections	3011	3000	3000	2000
3072	Longshoring/Stevedor	3011	3000	3000	2000
3073	Transport Services	3011	3000	3000	2000
3074	K-9 Unit	3011	3000	3000	2000
3075	Legislative Allowances	3011	3000	3000	2000
3076	Inter-Agency Federal Indirect Rate Allocation	3012	3001	3000	2000
3077	Inter-Agency Data Processing Operations Allocation	3013	3001	3000	2000
3078	Inter-Agency Disaster Relief	3014	3001	3000	2000
3079	Inter-Agency Conservation/Environmental	3015	3001	3000	2000
3080	Inter-Agency Economic Development	3016	3001	3000	2000
3081	Inter-Agency OIT Core Services	3017	3001	3000	2000
3082	Inter-Agency OIT Telephone	3018	3001	3000	2000
3083	Inter-Agency Storage	3019	3001	3000	2000
3084	Inter-Agency Building Maintenance	3020	3001	3000	2000
3085	Inter-Agency Mail	3021	3001	3000	2000
3086	Inter-Agency Human Resources	3022	3001	3000	2000
3087	Inter-Agency Building Leases	3023	3001	3000	2000
3088	Inter-Agency Legal	3024	3001	3000	2000
3089	Inter-Agency Auditing	3025	3001	3000	2000
3090	Inter-Agency Insurance	3026	3001	3000	2000
3091	Inter-Agency Financial	3027	3001	3000	2000
3092	Inter-Agency Americans with Disabilities Act Compliance	3028	3001	3000	2000
3093	Inter-Agency Education/Training	3029	3001	3000	2000
3094	Inter-Agency Hearing/Mediation	3030	3001	3000	2000
3095	Inter-Agency Construction	3031	3001	3000	2000
3096	Inter-Agency Health	3032	3001	3000	2000
3097	Inter-Agency Aircraft	3033	3001	3000	2000
3098	Inter-Agency Marine	3034	3001	3000	2000
3099	Inter-Agency Other Equipment/Machinery	3035	3001	3000	2000
3100	Inter-Agency Safety	3036	3001	3000	2000
3101	State Equipment Fleet Fixed Costs A87 Unallowed	3037	3001	3000	2000
3102	State Equipment Fleet Accident/Damage	3037	3001	3000	2000
3103	State Equipment Fleet Summary A87 Allowed	3037	3001	3000	2000
3104	Information Technology Equip Repair/Maint	3003	3000	3000	2000
3105	Inter-Agency SSa Accts Pay/Travel	3027	3001	3000	2000
3106	Inter-Agency OIT Server Hosting & Storage	3017	3001	3000	2000
3107	Inter-Agency OIT MICS	3017	3001	3000	2000
3108	Inter-Agency OIT Licenses	3017	3001	3000	2000
3109	Inter-Agency OIT Line of Business	3017	3001	3000	2000

<b>Report Name</b>
<b>Report User</b>
<b>Selected Report Date</b>
<b>Selected Fiscal Years</b>
<b>Selected Object Codes</b>
<b>Selected Object Category Codes</b>
<b>Selected Object Class Codes</b>
<b>Selected Object Group Codes</b>
<b>Selected Object Type Codes</b>

Object Code	Object Name	Object Class Code	Object Category Code	Object Type Code	Object Group Code
3110	Trust Disbursements	3011	3000	3000	2000
3111	Outgoing Grants (Taxable)	7001	3000	3000	2000
3112	Sub-Recipient Pass-Through Grants (Non-Taxable)	7003	3000	3000	2000
3113	Inter-Agency Sub-Recipient Pass-Through Grants	7003	3001	3000	2000
3114	DOT/PF Time & Equipment System	3039	3002	3000	2000
3115	Equipment and Machinery - Repairs/Maintenance Overhe	3010	3000	3000	2000
3116	Outgoing Grants (Taxable)	7001	3000	3000	2000
3117	Outgoing Grants (1099-G)	7001	3000	3000	2000
3120	Federal Fees for Program Paticipation	3011	3000	3000	2000
3130	Maintenance - Vehicles (non-SEF)	3010	3000	3000	2000
3131	Maintenance - Large Vessels	3010	3000	3000	2000
3133	Maintenance - Aircraft	3010	3000	3000	2000
3134	Maintenance - Heavy Equipment	3010	3000	3000	2000
3135	Maintenance - Snowmachines	3010	3000	3000	2000
3136	Maintenance - All-Terrain Vehicles	3010	3000	3000	2000
3200	Inter-Agency DOA SSOA Central Mail SVCS	3021	3001	3000	2000
3201	Inter-Agency DOA Division of Finance Payroll	3027	3001	3000	2000
3202	Inter-Agency DOA Division of Finance IRIS/ALDER System	3027	3001	3000	2000
3203	Inter-Agency DOA Division of Personnel	3022	3001	3000	2000
3204	Inter-Agency DOA Division of Risk Management	3038	3001	3000	2000
3205	Inter-Agency Commissioner's Office Chargeback	3038	3001	3000	2000
3206	Inter-Agency Administrative Services Chargeback	3038	3001	3000	2000
3970	Contractual Transfer	3011	3000	3000	2000
3979	Inter-Agency Management/Consulting	3038	3001	3000	2000
3999	OTPAY Non-Travel Reimbursement	3038	3001	3000	2000
4000	Books and Educational Supplies	4000	4000	4000	2000
4001	Equipment/Furniture/Tools/Vehicles	4000	4000	4000	2000
4002	Business Supplies	4000	4000	4000	2000
4003	Information Technology Equipment	4000	4000	4000	2000
4004	Items For Resale	4000	4000	4000	2000
4005	Subscriptions	4000	4000	4000	2000
4006	I/A Commodity Purchases	4000	4000	4000	2000
4007	Growth Control	4001	4001	4000	2000
4008	Growth Promotion	4001	4001	4000	2000
4009	Food Supplies	4002	4002	4000	2000
4010	Clothing & Uniforms	4002	4002	4000	2000
4011	Cleaning	4002	4002	4000	2000
4012	Non-Food Supplies	4002	4002	4000	2000
4013	Liquor	4002	4002	4000	2000
4014	Drugs	4003	4003	4000	2000
4015	Instruments and Applications	4003	4003	4000	2000
4016	Laboratory Supplies	4003	4003	4000	2000
4017	Non-Laboratory Supplies	4003	4003	4000	2000
4018	Animal Food	4003	4003	4000	2000
4019	K-9 Unit	4003	4003	4000	2000
4020	Firearms & Ammunition	4004	4004	4000	2000
4021	Fire Suppression	4004	4004	4000	2000
4022	Other Safety	4004	4004	4000	2000
4023	Law Enforcement	4004	4004	4000	2000
4024	Building Materials	4005	4005	4000	2000
4025	Signs and Markers	4006	4005	4000	2000
4026	Asphalt	4007	4005	4000	2000

<b>Report Name</b>
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<b>Selected Object Type Codes</b>

<b>Object Code</b>	<b>Object Name</b>	<b>Object Class Code</b>	<b>Object Category Code</b>	<b>Object Type Code</b>	<b>Object Group Code</b>
4027	Aggregate	4008	4005	4000	2000
4028	Guardrails	4009	4005	4000	2000
4029	Culverts	4010	4005	4000	2000
4030	Electrical	4011	4005	4000	2000
4031	Plumbing	4012	4005	4000	2000
4032	Lube Oils/Grease/Solvents	4013	4005	4000	2000
4033	Bottled Gas	4014	4005	4000	2000
4034	Parts and Supplies	4015	4005	4000	2000
4035	Paint and Preservative	4016	4005	4000	2000
4036	Sand	4017	4005	4000	2000
4037	Surface Chemicals	4018	4005	4000	2000
4038	Small Tools/Minor Equipment	4019	4005	4000	2000
4039	Aviation Fuel	4020	4005	4000	2000
4040	Marine Fuel	4020	4005	4000	2000
4041	Vehicle Fuel	4020	4005	4000	2000
4042	Other Equipment Fuel	4020	4005	4000	2000
4045	Inventory Adjustment	4000	4000	4000	2000
4046	Damaged Inventory Adjustment	4000	4000	4000	2000
4047	Stale Inventory Adjustment	4000	4000	4000	2000
4049	Cost of Goods Sold	4000	4000	4000	2000
4970	Commodity Transfer	4022	4007	4000	2000
4979	Commodity Management Allocation	4021	4006	4000	2000
5000	University of Alaska CIP Exp Reported	5000	5000	5000	2000
5001	Land Purchases	5001	5001	5000	2000
5002	Easements	5001	5001	5000	2000
5003	Land Acquisition Costs	5001	5001	5000	2000
5004	Royalty Payments	5002	5002	5000	2000
5005	Structure Purchases	5002	5002	5000	2000
5006	Materials and Supplies	5002	5002	5000	2000
5007	Architect/Engineer	5002	5002	5000	2000
5008	Structures and Infrastructure Acquisition Costs	5002	5002	5000	2000
5009	Works of Art	5002	5002	5000	2000
5010	Inspection Testing	5002	5002	5000	2000
5011	Utility Relocation	5002	5002	5000	2000
5012	Construction	5002	5002	5000	2000
5013	Right of Way Condemnation Relocation Costs	5002	5002	5000	2000
5014	Capital Lease Princ	5003	5003	5000	2000
5015	Capital Lease Intrst	5003	5003	5000	2000
5016	Capital Lease Fees	5003	5003	5000	2000
5017	Aircraft	5004	5004	5000	2000
5018	Ambulance/Fire/Buses	5004	5004	5000	2000
5019	Automobiles/Trucks	5004	5004	5000	2000
5020	Boats And Marine	5004	5004	5000	2000
5021	Off Highway Vehicles	5004	5004	5000	2000
5022	I/A Capital Outlay Purchases	5004	5004	5000	2000
5023	Communications	5004	5004	5000	2000
5024	Electronic	5004	5004	5000	2000
5025	Information Technology	5004	5004	5000	2000
5026	Medical and Scientific	5004	5004	5000	2000
5027	Shop/Plant/Industrial	5004	5004	5000	2000
5028	Safety	5004	5004	5000	2000
5029	Household and Institutional	5004	5004	5000	2000

<b>Report Name</b>
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<b>Object Code</b>	<b>Object Name</b>	<b>Object Class Code</b>	<b>Object Category Code</b>	<b>Object Type Code</b>	<b>Object Group Code</b>
5030	Other Equipment	5004	5004	5000	2000
5032	Oil/Gas Production Tax Credit Certificates	5006	5006	5000	2000
5033	Depreciation Expense	5007	5007	5000	2000
5034	Loss/Sale Fixed Assets	5008	5008	5000	2000
5970	Capital Outlay Transfer	5009	5009	5000	2000
5979	Equipment Management Allocation	5005	5005	5000	2000
5999	DOT/PF Personal Services	5999	5999	5000	2000
7000	GF-University of Alaska Advance Clearing	7000	7000	7000	7000
7001	State and Federal Sub-Recipient Pass-Thru Grants	7003	7001	7000	7000
7002	Non-Employee Compensation Grants (Taxable)	7001	7001	7000	7000
7003	Non-Employee Compensation Grants (Non-Taxable)	7001	7001	7000	7000
7004	Rent Grants (Taxable)	7001	7001	7000	7000
7005	Rent Grants (Non-Taxable)	7001	7001	7000	7000
7006	Other Income Grants (Taxable)	7001	7001	7000	7000
7007	Other Income Grants (Non-Taxable)	7001	7001	7000	7000
7008	Medical and Health Care Payment Grants (Taxable)	7001	7001	7000	7000
7009	Medical and Health Care Payment Grants (Non-Taxable)	7001	7001	7000	7000
7010	Miscellaneous Grants (Non-Taxable)	7001	7001	7000	7000
7011	Shared Taxes (Taxable)	7001	7001	7000	7000
7012	Shared Taxes (Non-Taxable)	7001	7001	7000	7000
7013	Local Government Share of Electrical/Telephone Cooprtv	7001	7001	7000	7000
7014	Local Government Share of Fisheries Landing Tax	7001	7001	7000	7000
7015	Promotion/Outreach/Intervention Infrastructure Grants	7001	7001	7000	7000
7016	Hospitals/Clinics and Medical Services Infrastructure Grar	7001	7001	7000	7000
7017	Social Assistance Grants	7001	7001	7000	7000
7018	Residential Care Grants	7001	7001	7000	7000
7019	Non-Residential Treatment Grants	7001	7001	7000	7000
7020	Client Services Grants	7001	7001	7000	7000
7021	Materials and Supplies Grants	7001	7001	7000	7000
7022	Miscellaneous Contracts and Sub-Contracts Grants	7001	7001	7000	7000
7023	Core Construction Crew Services Grants	7001	7001	7000	7000
7024	Cost Recovery Fisheries Tax AS 16.10.455 (e)	7001	7001	7000	7000
7025	EHR Incentive Program Payments	7001	7001	7000	7000
7117	Outgoing Grants (1099-G)	7001	7001	7000	7000
7200	Miscellaneous Benefits (Non-Taxable)	7002	7002	7000	7000
7201	State and Federal Sub-Recipient Pass-Thru Benefits	7003	7002	7000	7000
7202	Non-Employee Compensation Benefits (Non-Taxable)	7002	7002	7000	7000
7203	Rent Benefits (Taxable)	7002	7002	7000	7000
7204	Rent Benefits (Non-Taxable)	7002	7002	7000	7000
7205	Other Income Benefits (Taxable)	7002	7002	7000	7000
7206	Other Income Benefits (Non-Taxable)	7002	7002	7000	7000
7207	Medical and Health Care Payment Benefits (Taxable)	7002	7002	7000	7000
7208	Medical and Health Care Payment Benefits (Non-Taxable)	7002	7002	7000	7000
7209	Social Assistance Benefits	7002	7002	7000	7000
7210	Client Travel Benefits (Taxable)	7002	7002	7000	7000
7211	Client Travel Benefits (Non-Taxable)	7002	7002	7000	7000
7212	Non-Residential Treatment Benefits (Taxable)	7002	7002	7000	7000
7213	Non-Residential Treatment Benefits (Non-Taxable)	7002	7002	7000	7000
7214	Day Care Benefits (Taxable)	7002	7002	7000	7000
7215	Day Care Benefits (Non-Taxable)	7002	7002	7000	7000
7216	Miscellaneous Client Services Benefits (Taxable)	7002	7002	7000	7000
7217	Miscellaneous Client Services Benefits (Non-Taxable)	7002	7002	7000	7000

<b>Report Name</b>
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<b>Selected Object Type Codes</b>

Object Code	Object Name	Object Class Code	Object Category Code	Object Type Code	Object Group Code
7218	Client Services Diagnostic/Treatment Benefits (Taxable)	7002	7002	7000	7000
7219	Client Services Diagnostic/Treatment Benefits (Non-Taxable)	7002	7002	7000	7000
7220	Client Services Assessment Benefits (Taxable)	7002	7002	7000	7000
7221	Client Services Assessment Benefits (Non-Taxable)	7002	7002	7000	7000
7222	Lodging/Meals Benefits (Taxable)	7002	7002	7000	7000
7223	Lodging/Meals Benefits (Non-Taxable)	7002	7002	7000	7000
7224	Relocation Assistance Benefits (Taxable)	7002	7002	7000	7000
7225	Relocation Assistance Benefits (Non-Taxable)	7002	7002	7000	7000
7226	Tools/Supplies/Equipment Benefits	7002	7002	7000	7000
7227	College Benefits (Taxable)	7002	7002	7000	7000
7228	College Benefits (Non-Taxable)	7002	7002	7000	7000
7229	Technical Training Benefits (Taxable)	7002	7002	7000	7000
7230	Technical Training Benefits (Non-Taxable)	7002	7002	7000	7000
7231	Miscellaneous Training Benefits (Taxable)	7002	7002	7000	7000
7232	Miscellaneous Training Benefits (Non-Taxable)	7002	7002	7000	7000
7233	Personal Adjustments Benefits (Taxable)	7002	7002	7000	7000
7234	Personal Adjustments Benefits (Non-Taxable)	7002	7002	7000	7000
7235	Transportation Benefits (Taxable)	7002	7002	7000	7000
7236	Transportation Benefits (Non-Taxable)	7002	7002	7000	7000
7237	Work Incentive Benefits (Taxable)	7002	7002	7000	7000
7238	Work Incentive Benefits (Non-Taxable)	7002	7002	7000	7000
7239	Other Services Benefits (Taxable)	7002	7002	7000	7000
7240	Other Services Benefits (Non-Taxable)	7002	7002	7000	7000
7241	Personal Assistance Benefits (Taxable)	7002	7002	7000	7000
7242	Personal Assistance Benefits (Non-Taxable)	7002	7002	7000	7000
7243	Individual Living Skills Benefits	7002	7002	7000	7000
7244	Educational Benefits	7002	7002	7000	7000
7245	Individual Assistance Benefits	7002	7002	7000	7000
7246	Applicant Payment Benefits (Taxable)	7002	7002	7000	7000
7247	Applicant Payment Benefits (Non-Taxable)	7002	7002	7000	7000
7248	Administrative Allowance Benefits	7002	7002	7000	7000
7249	Maintenance Benefits (Taxable)	7002	7002	7000	7000
7250	Maintenance Benefits (Non-Taxable)	7002	7002	7000	7000
7251	Retirement Benefits	7002	7002	7000	7000
7252	Small Business Enterprise Benefits (Taxable)	7002	7002	7000	7000
7253	Small Business Enterprise Benefits (Non-Taxable)	7002	7002	7000	7000
7254	Disability Determination Medical/Healthcare Bnfts (Taxable)	7002	7002	7000	7000
7255	Disability Determination Rent Benefits (Taxable)	7002	7002	7000	7000
7256	Unemployment Benefits	7002	7002	7000	7000
7257	Non-Employee Compensation Benefits (Taxable)	7002	7002	7000	7000
7258	Job Placement Benefits (Taxable)	7002	7002	7000	7000
7970	Grants/Benefits Transfer (Non-Taxable)	7001	7001	7000	7000
7979	Grants Management Allocation	7001	7001	7000	7000
8000	Debt Service Suspense	8000	8000	8000	8000
8001	Bond Principal	8000	8000	8000	8000
8002	Interest-Bonds	8000	8000	8000	8000
8003	Amortization Bond Issuance Cost	8000	8000	8000	8000
8004	Amortization Bond Discount	8000	8000	8000	8000
8005	Trustee and Agent Fees	8000	8000	8000	8000
8006	Arbitrage Rebate	8000	8000	8000	8000
8007	Unamortized Bonds Discount/(Premium)	8000	8000	8000	8000
8008	Cost of Issuance (COI)	8000	8000	8000	8000

<b>Report Name</b>
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<b>Selected Object Type Codes</b>

<b>Object Code</b>	<b>Object Name</b>	<b>Object Class Code</b>	<b>Object Category Code</b>	<b>Object Type Code</b>	<b>Object Group Code</b>
8009	Underwriter's Discount	8000	8000	8000	8000
9000	In-Kind Match	0013	0013	0013	0013
9001	Budgeted Statistics	0013	0013	0013	0013
9002	Actual Statistics	0013	0013	0013	0013
9003	Indirect Rate Overhead	0013	0013	0013	0013
EQUPI	75000 - Capital Outlay Converted Capital Expenditures	CCEX	CCEX	5000	2000
TRVL	72000 - Travel Converted Capital Expenditures	CCEX	CCEX	2000	2000

***APPENDIX B2***  
***FINANCIAL REPORTS***

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## **APPENDIX B2 - INDEX**

### **FINANCIAL REPORTING**

<b>FY2024 Operating &amp; Capital Appropriation Unaudited Expenditure</b>	<b>- Appendix B2 – 1</b>
<b>Unbilled Indirect Costs from Prior Years</b>	<b>- Appendix B2 – 2</b>
<b>FY2024 Employee Timesheet for Indirect and Direct Charges</b>	<b>- Appendix B2 – 3</b>

Unaudited Actual Expenditure for FYE 6/30/2024

	Total Operating Appropriations	\$136,430,200.16
	Total Capital Appropriations	\$ 7,202,097.89
	<b>Total FY2024 Expenditure Costs (Unaudited)</b>	<b>\$143,632,298.05</b>

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019	
Report User	216490	
Report Date	11/12/2024	
Selected Appropriation Group Code	All	
Selected Appropriation Type Code	All	
Selected Appropriation Codes	All	

Note: New Operating Appropriation Type Structure in FY2024

**B7CA - CO&ASD**

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
<b>B7CO - CO</b>			257.58				
<b>B100 - CO</b>	819,955.22	59,480.72	89,291.79	9,041.55			978,026.86
<b>B7W2 - WIB2</b>		0.00	143.97	0.00		0.00	
<b>B110 - WIB2</b>	1,208,910.84	40,362.26	374,535.56	54,310.99		15,734,768.86	17,413,032.48
<b>B7AL - ALRA</b>			108.22				
<b>B120 - ALRA</b>	429,885.01	8,229.45	61,500.00	12,985.54			512,708.22
<b>B7MS - MS</b>			0.00	294.99			
<b>B140 - MS</b>	3,730,595.66	16,113.71	238,381.73	118,169.02			4,103,555.11
<b>B7LE - LEASING</b>			0.00				
<b>B160 - LEASING</b>			1,772,031.27	6,250.00			1,778,281.27
<b>B7LM - LMI</b>							
<b>B180 - LMI</b>	3,085,944.09	51,035.50	451,195.28	24,373.01			3,612,547.88
<b>Total by Appropriation Group or by Division</b>	<b>9,275,290.82</b>	<b>175,221.64</b>	<b>2,987,445.40</b>	<b>225,425.10</b>	<b>0.00</b>	<b>15,734,768.86</b>	<b>28,398,151.82</b>

**B7WC - WCD**

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
<b>B7WC - WC</b>			800.37	0.00			
<b>B310 - WC</b>	4,526,387.06	60,354.20	1,011,243.53	87,649.25		11,545.08	5,697,979.49
<b>B7WA - WC Appeals</b>			0.00	0.00			
<b>B320 - WC Appeals</b>	334,900.76		59,519.43	1,348.96			395,769.15
<b>B330 - WC BGF</b>	118,737.53		62,944.84			64,969.45	246,651.82
<b>B7SF - SIF</b>			0.00			0.00	
<b>B340 - SIF</b>	218,595.40		32,637.05			1,650,007.67	1,901,240.12
<b>B7FF - FF</b>		0.00	0.00				
<b>B350 - FF</b>	207,502.21	17,276.71	231,944.84	11,793.75		495,846.40	964,363.91
<b>Total by Appropriation Group or by Division</b>	<b>5,406,122.96</b>	<b>77,630.91</b>	<b>1,399,090.06</b>	<b>100,791.96</b>	<b>0.00</b>	<b>2,222,368.60</b>	<b>9,206,004.49</b>

Unaudited Actual Expenditure for FYE 6/30/2024

	Total Operating Appropriations	\$136,430,200.16
	Total Capital Appropriations	\$ 7,202,097.89
	<b>Total FY2024 Expenditure Costs (Unaudited)</b>	<b>\$143,632,298.05</b>

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019	
Report User	216490	
Report Date	11/12/2024	
Selected Appropriation Group Code	All	
Selected Appropriation Type Code	All	
Selected Appropriation Codes	All	

Note: New Operating Appropriation Type Structure in FY2024

**B7LS - LS&S**

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B7WH - W&H			404.70	0.00			
B420 - W&H	1,346,283.36	9,491.02	387,395.60	56,172.19	0.00	0.00	1,799,746.87
B7MI - MI		908.43	605.83	0.00			
B430 - MI	2,044,876.52	101,859.84	534,062.78	60,272.53	0.00	0.00	2,742,585.93
B7OS - OSH	0.00	801.30	1,001.72	0.00	0.00	0.00	
B440 - OSH	3,840,573.15	151,172.78	875,464.01	29,357.92	0.00	0.00	4,898,370.88
B7AS - ASAC					0.00	0.00	
B450 - ASAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total by Appropriation Group or by Division</b>	<b>7,231,733.03</b>	<b>264,233.37</b>	<b>1,798,934.64</b>	<b>145,802.64</b>	<b>0.00</b>	<b>0.00</b>	<b>9,440,703.68</b>

**B7ET - DETS**

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
B7EA - ETS Admin			-111,364.88	239.98			
B510 - ETS Admin	3,943,470.37	24,686.31	1,304,850.58	60,819.59			5,222,701.95
B7WS - Wrkfrc Svcs		21.99	1,924.01	833.28		994.00	
B530 - Wrkfrc Svcs	10,553,067.13	149,631.77	4,874,260.05	166,761.41		9,568,662.40	
B7WD - Wrkfrc Dev		1,577.44	1,740.21	0.00		0.00	25,319,473.69
B7U2 - UI2		1,676.70	5,644.20	83.29			
B570 - UI2	13,375,691.04	74,041.54	5,663,352.98	120,028.05			19,240,517.80
<b>Total by Appropriation Group or by Division</b>	<b>27,872,228.54</b>	<b>251,635.75</b>	<b>11,851,772.03</b>	<b>348,525.62</b>	<b>0.00</b>	<b>9,569,656.40</b>	<b>49,782,693.44</b>

Unaudited Actual Expenditure for FYE 6/30/2024

	Total Operating Appropriations	\$136,430,200.16
	Total Capital Appropriations	\$ 7,202,097.89
	<b>Total FY2024 Expenditure Costs (Unaudited)</b>	<b>\$143,632,298.05</b>

Report Name	Indirect Cost Rate ICP Report - 4222018 JR - updated 08-05-2019	
Report User	216490	
Report Date	11/12/2024	
Selected Appropriation Group Code	All	
Selected Appropriation Type Code	All	
Selected Appropriation Codes	All	

Note: New Operating Appropriation Type Structure in FY2024

**B7VR - DVR**

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
<b>B7VR - VRA</b>			0.00	0.00			
<b>B710 - VRA</b>	736,030.22	15,014.86	93,557.98	5,656.88			850,259.94
<b>B7CS - CS</b>			2,884.83	29.00		2,876.85	
<b>B720 - CS</b>	8,589,183.00	78,298.77	2,308,125.16	218,317.08		4,462,378.72	15,662,093.41
<b>B7DD - DD</b>			0.00	0.00		81,623.05	
<b>B740 - DD</b>	3,134,894.36	3,980.20	815,847.91	26,692.00		882,196.14	4,945,233.66
<b>B7SP - SP</b>			0.00			143,173.61	
<b>B750 - SP</b>	256,356.00	10,059.56	34,109.74	76,152.84		2,282,291.21	2,802,142.96
<b>Total by Appropriation Group or by Division</b>	<b>12,716,463.58</b>	<b>107,353.39</b>	<b>3,254,525.62</b>	<b>326,847.80</b>	<b>0.00</b>	<b>7,854,539.58</b>	<b>24,259,729.97</b>

**B7AV - AVTEC**

	1000 - Personal Services	2000 - Travel	3000 - Services	4000 - Commodities	5000 - Capital Outlay	7000 - Grants and Benefits	Total by Appropriation Type or Component
<b>B7AV - AVTEC</b>			0.00	0.00		0.00	
<b>B810 - AVTEC</b>	7,683,090.47	58,954.83	3,132,775.17	1,139,297.92	50,443.86	621,426.98	12,685,989.23
<b>B7AF - AVTEC FM</b>			0.00				
<b>B820 - AVTEC FM</b>	806,287.49	450.00	1,713,492.49	136,697.55	0.00		2,656,927.53
<b>Total by Appropriation Group or by Division</b>	<b>8,489,377.96</b>	<b>59,404.83</b>	<b>4,846,267.66</b>	<b>1,275,995.47</b>	<b>50,443.86</b>	<b>621,426.98</b>	<b>15,342,916.76</b>

Total Expenditure Operating Appropriations 136,430,200.16

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

APPENDIX B2-2  
 FY2024 UNRECOVERED INDIRECT COST

DESCRIPTION	DEPARTMENT	VR Division	ETS Division
<b>Unrecovered indirect costs</b>			
<b>FY2024</b>			
FY2024 Direct Personal Services	66,822,008	a	
Indirect Cost Rate - Approved Rate	8.11%	a	
Projected Recoveries	(5,419,265)		
FY2024 Direct Personal Services	66,822,008	a	
Billed Indirect Cost Rate at a Lower Rate	6.30%	a	
Actual Recoveries	(4,209,787)		
Under Recoveries for FY2022	1,209,478	no adjustment	no adjustment
Unbilled Indirect Cost paid by the General Fund	-	76,879	47,265
Total Carryforward Adjustment from Prior Years Under Recoveries due to Lower Billed Indirect Cost Rate	<u>\$ 1,209,478</u>	<u>\$ 76,879</u>	<u>\$ 47,265</u>
a - Data from Schedule VII B of FY2024 Indirect Cost Rate Plan			



**Timesheet Report For BAUER, WILLIAM A (327845) Pay Period Jun 10, 2024 - Jun 23, 2024**

<b>Employee ID:</b> 327845	<b>Home Department:</b> 07	<b>Transaction ID:</b> 20240620000000309247	<b>Phase:</b> Final
<b>Employee Name:</b>	<b>Home Unit:</b> ZA68	<b>Version:</b> 1	<b>Status:</b> Submitted
<b>Appointment ID:</b>	<b>Assignment From:</b>	<b>Created By:</b> DOADOFIRIS-BTPRD	<b>Modified By:</b> 331108
<b>Supervisor ID:</b> 285886	<b>Assignment To:</b>	<b>Created Date:</b> 06/20/2024 08:22:23 AM	<b>Modified Date:</b> 06/27/2024 05:29:31 PM

Line	Event	Override	Mon 06/10	Tue 06/11	Wed 06/12	Thu 06/13	Fri 06/14	Sat 06/15	Sun 06/16	Mon 06/17	Tue 06/18	Wed 06/19	Thu 06/20	Fri 06/21	Sat 06/22	Sun 06/23	Total Hours
1	100	18R1A	07:30	07:30	07:30	07:30	07:30			07:30	07:30	07:30	07:30	07:30			75:00
<b>Total Hours</b>			07:30	07:30	07:30	07:30	07:30	00:00	00:00	07:30	07:30	07:30	07:30	07:30	00:00	00:00	75:00

**ACCOUNTING OVERRIDES**

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

<u>Timesheet Summary</u>	
Event	Total Hours
100	75:00
<b>Total:</b>	<b>75:00</b>

**Comments:** Entered in ESS

***APPENDIX C***  
***FY2024 AND FY2026 LEASES***

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ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

STATE PAID LEASES FOR INDIRECT SERVICES  
 ACTUAL DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

DESCRIPTION	STATE TOTAL COSTS	PAID BY CHARGING COMPONENT	PAID WITH OTHER STATE FUNDS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Anchorage Leased Space</b>					
Commissioner's Office	\$ 31,732	\$ -	\$ 31,732	\$ 15,454	\$ 16,278
Management Services	95,650	-	95,650		95,650
Vocational Rehab Admin	-	-	-		-
Employment Training Services Admin	-	-	-		-
Total Anchorage Space	127,382	-	127,382	15,454	111,928
<b>Juneau Leased Space</b>					
Commissioner's Office	59,839	-	59,839	29,142	30,697
Management Services	198,311	-	198,311		198,311
Vocational Rehab Admin	-	-	-		-
Employment Training Services Admin	-	-	-		-
Total Juneau Space	258,150	-	258,150	29,142	229,008
<b>Total Costs</b>	<u>\$ 385,532</u>	<u>\$ -</u>	<u>\$ 385,532</u>	<u>\$ 44,596</u>	<u>\$ 340,936</u>



ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
 FY2026 INDIRECT COST RATE PROPOSAL

STATE PAID LEASES FOR INDIRECT SERVICES  
 BUDGETED DEPARTMENT EXPENDITURES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

DESCRIPTION	DOA TOTAL COSTS	PAID BY CHARGING COMPONENT	PAID WITH OTHER STATE FUNDS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
<b>Anchorage Leased Space</b>					
Commissioner's Office	\$ 34,054		\$ 34,054	12,581	\$ 21,473
Management Services	103,760		103,760		103,760
Vocational Rehab Admin	-		-		-
Employment Training Services Admin	-		-		-
Total Juneau Space	137,814	-	137,814	12,581	125,233
<b>Juneau Leased Space</b>					
Commissioner's Office	\$ 63,052		63,052	23,295	39,757
Management Services	211,110		211,110		211,110
Vocational Rehab Admin	-		-		-
Employment Training Services Admin	-		-		-
Total Juneau Space	274,162	-	274,162	23,295	250,867
<b>Total Costs</b>	<u>\$ 411,976</u>	<u>\$ -</u>	<u>\$ 411,976</u>	<u>\$ 35,876</u>	<u>\$ 376,100</u>

***APPENDIX D***  
***FY2024 LEGISLATIVE AUDIT UNBILLED***

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# MEMORANDUM

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

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

**Date:** October 9, 2024  
**Telephone:** 465-3830

**From:** Kris Curtis *KC*  
 Legislative Auditor

**Subject:** Memorandum Billing for  
 FY 24 Single Audit  
 Services

The purpose of this memorandum is to provide the cost of Single Audit services provided by the Division of Legislative Audit to your department during FY 24. This will allow your agency to maximize federal participation for these costs. Audit costs are not included in the statewide cost allocation plan; therefore, it is up to each agency to direct bill these costs to their federal programs or elect to incorporate them into the department's indirect cost plan. No payments to the Division of Legislative Audit are required.

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

<b>Audit Project</b>	<b>Informational Billing (Memo)</b>
Statewide Single Audit – FY 23	\$ 504,271.00
Statewide Single Audit – FY 24	92,760.00
<b>Total Single Audit Costs</b>	<b>\$ 597,031.00</b>

Title 2 CFR 200.425 states that a reasonably proportionate share of the costs of audits required by, and performed in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and Uniform Guidance are allowable. The amounts identified as memo billings are audit costs that the departments may seek reimbursement for as discussed above. A direct billing approach will require additional information to ensure a proper allocation of costs to all federal programs that benefit from these services. If applicable, please contact Mark Lundahl ([mark.lundahl@akleg.gov](mailto:mark.lundahl@akleg.gov) or 465-3830) for the additional information.

***APPENDIX E***  
***FY2024 ADMINISTRATIVE SYSTEMS (IRIS/ALDER) UNBILLED***

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THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

## Department of Administration

DIVISION OF FINANCE  
Director's Office

P.O. Box 110204  
333 Willoughby Avenue, 10th Floor  
Juneau, Alaska 99801  
Main: 907.465.2240  
Fax: 907.465.2169  
[www.doa.alaska.gov/dof](http://www.doa.alaska.gov/dof)

## Memorandum

To: Administrative Services Directors and  
SOA Finance Officers

From: Eric Demoulin ED  
Acting Division of Finance Director

Date: December 18, 2024

Subject: **Fiscal Year 2024 Memo Billing for Statewide Administrative Systems (Amended)**

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 2024 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 2024 SWCAP for these costs was transaction line count for IRIS FIN/PROC, position counts for IRIS HRM and DOF Payroll Services, and active users for ALDER.

For federal or other funding participation, these memo billing expenditures are essentially the same as the IRIS, ALDER, and DOF Payroll Services chargeback you actually paid. They are allowable costs that can be allocated across your funding sources. They may be billed, or used as match, or used to replace expenditures that are disallowed by the federal government as a result of the audit process. One caveat of the OMB Uniform Guidance is that like costs receive like treatment, so the memo billing expenditures must be charged in the same method as the IRIS FIN/PROC, IRIS HRM, ALDER, and DOF Payroll Services chargeback you paid in fiscal year 2024.

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 2024.

**Memo Billing for FY24 - IRIS FIN/ PROC**

Dept	IRIS	Posting Line Total	Total Allocable	Previously Billed for FY24	Memo Billing
01 -	Office of the Governor	65,744	\$30,910	\$30,910	\$0
02 -	Administration	752,057	\$353,587	\$353,587	\$0
03 -	Law	112,850	\$53,057	\$53,057	\$0
04 -	Revenue	863,272	\$405,875	\$405,875	\$0
05 -	Education & Early Development	219,612	\$103,253	\$103,253	\$0
06 -	Health & Social Services *	102,109	\$48,008	\$48,008	\$0
07 -	Labor & Workforce Development	290,445	\$136,556	\$136,556	\$0
08 -	Commerce & Econ Development	179,978	\$84,619	\$84,619	\$0
09 -	Military & Veterans Affairs	251,818	\$118,395	\$118,395	\$0
10 -	Natural Resources	581,804	\$273,540	\$273,540	\$0
11 -	Fish and Game	827,078	\$388,858	\$388,858	\$0
12 -	Public Safety	258,058	\$121,329	\$121,329	\$0
16 -	Health	1,096,924	\$515,729	\$515,729	\$0
18 -	Environmental Conservation	535,132	\$251,597	\$251,597	\$0
20 -	Corrections	313,646	\$147,463	\$147,463	\$0
25 -	Transportation & Public Facilities	4,618,070	\$2,171,226	\$2,171,226	\$0
26 -	Family & Community Svcs	988,562	\$464,782	\$464,782	\$0
31/33 -	Legislature	75,259	\$35,384	\$35,384	\$0
41 -	Alaska Court System	-	\$139,380	\$139,380	\$0
<b>Totals</b>		12,132,418	\$5,843,548	\$5,843,548	\$0

**Memo Billing for FY24 - IRIS HRM**

Dept	IRIS HRM	Position Count	Total Allocable	Previously Billed for FY24	Memo Billing
01 -	Office of the Governor	167	\$1,986	\$1,986	\$0
02 -	Administration	1,094	\$13,002	\$13,002	\$0
03 -	Law	561	\$6,668	\$6,668	\$0
04 -	Revenue	522	\$6,204	\$6,204	\$0
05 -	Education & Early Development	309	\$3,673	\$3,673	\$0
06 -	Health & Social Services *	-	\$0	\$0	\$0
07 -	Labor & Workforce Development	742	\$8,819	\$8,819	\$0
08 -	Commerce & Econ Development	564	\$6,703	\$6,703	\$0
09 -	Military & Veterans Affairs	272	\$3,233	\$3,233	\$0
10 -	Natural Resources	1,021	\$12,135	\$12,135	\$0
11 -	Fish and Game	1,422	\$16,901	\$16,901	\$0
12 -	Public Safety	1,023	\$12,159	\$12,159	\$0
16 -	Health	1,586	\$18,850	\$18,850	\$0
18 -	Environmental Conservation	534	\$6,347	\$6,347	\$0
20 -	Corrections	2,120	\$25,197	\$25,197	\$0
25 -	Transportation & Public Facilities	3,433	\$40,803	\$40,803	\$0
26 -	Family & Community Svcs	1,936	\$23,010	\$23,010	\$0
31/33 -	Legislature	579	\$6,882	\$6,882	\$0
41 -	Alaska Court System	792	\$9,413	\$9,413	\$0
<b>Totals</b>		18,677	\$221,985	\$221,985	\$0

**Memo Billing for FY24 - ALDER**

Dept	ALDER	ALDER User Count	Total Allocable	Previously Billed for FY24	Memo Billing
01 -	Office of the Governor	13	\$13,624	\$13,624	\$0
02 -	Administration	80	\$83,838	\$83,838	\$0
03 -	Law	6	\$6,288	\$6,288	\$0
04 -	Revenue	37	\$38,775	\$38,775	\$0
05 -	Education & Early Development	33	\$34,583	\$34,583	\$0
06 -	Health & Social Services *	124	\$129,948	\$129,948	\$0
07 -	Labor & Workforce Development	31	\$32,487	\$32,487	\$0
08 -	Commerce & Econ Development	32	\$33,535	\$33,535	\$0
09 -	Military & Veterans Affairs	39	\$40,871	\$40,871	\$0
10 -	Natural Resources	86	\$90,125	\$90,125	\$0
11 -	Fish and Game	89	\$93,269	\$93,269	\$0
12 -	Public Safety	46	\$48,207	\$48,207	\$0
16 -	Health	0	\$0	\$0	\$0
18 -	Environmental Conservation	41	\$42,967	\$42,967	\$0
20 -	Corrections	57	\$59,734	\$59,734	\$0
25 -	Transportation & Public Facilities	235	\$246,273	\$246,273	\$0
26 -	Family & Community Svcs	0	\$0	\$0	\$0
31/33 -	Legislature	40	\$41,919	\$41,919	\$0
41 -	Alaska Court System	12	\$12,576	\$12,576	\$0
<b>Totals</b>		1,001	\$1,049,019	\$1,049,019	\$0

**Memo Billing for FY24 - DOF Payroll**

Dept #	Dept.	Total PS & Non-PS Costs	Total Allocable	Previously Billed for FY24	Memo Billing
01 -	Office of the Governor	\$0	\$0	\$0	\$0
02 -	Administration	\$531,625	\$531,625	\$413,305	\$118,319
03 -	Law	\$248,452	\$248,452	\$193,156	\$55,296
04 -	Revenue	\$232,670	\$232,670	\$180,887	\$51,784
05 -	Education & Early Development	\$130,764	\$130,764	\$101,661	\$29,103
06 -	Health & Social Services *	\$0	\$0	\$0	\$0
07 -	Labor & Workforce Development	\$330,067	\$330,067	\$256,607	\$73,460
08 -	Commerce & Econ Development	\$233,121	\$233,121	\$181,237	\$51,884
09 -	Military & Veterans Affairs	\$118,139	\$118,139	\$91,846	\$26,294
10 -	Natural Resources	\$456,773	\$456,773	\$355,113	\$101,660
11 -	Fish and Game	\$638,491	\$638,491	\$496,387	\$142,103
12 -	Public Safety	\$445,500	\$445,500	\$346,349	\$99,151
16 -	Health	\$685,385	\$685,385	\$532,845	\$152,540
18 -	Environmental Conservation	\$233,572	\$233,572	\$181,588	\$51,984
20 -	Corrections	\$949,619	\$949,619	\$738,271	\$211,349
25 -	Transportation & Public Facilities	\$1,542,568	\$1,542,568	\$1,199,252	\$343,316
26 -	Family & Community Svcs	\$868,004	\$868,004	\$674,820	\$193,184
31/33 -	Legislature	\$0	\$0	\$0	\$0
41 -	Alaska Court System	\$0	\$0	\$0	\$0
<b>Totals</b>		7,644,750	\$7,644,750	\$5,943,325	\$1,701,427

**Total Memo Billing for FY24 IRIS FIN/PROC, IRIS HRM, ALDER, & DOF Payroll**

Dept	Agency	Total Allocable	Previously Billed for FY24	Memo Billing
01 -	Office of the Governor	\$46,520	\$46,520	\$0
02 -	Administration	\$982,051	\$863,732	\$118,319
03 -	Law	\$314,466	\$259,170	\$55,296
04 -	Revenue	\$683,525	\$631,741	\$51,784
05 -	Education & Early Development	\$272,273	\$243,170	\$29,103
06 -	Health & Social Services *	\$177,956	\$177,956	\$0
07 -	Labor & Workforce Development	\$507,929	\$434,469	\$73,460
08 -	Commerce & Econ Development	\$357,978	\$306,094	\$51,884
09 -	Military & Veterans Affairs	\$280,638	\$254,344	\$26,294
10 -	Natural Resources	\$832,574	\$730,914	\$101,660
11 -	Fish and Game	\$1,137,518	\$995,415	\$142,103
12 -	Public Safety	\$627,195	\$528,044	\$99,151
16 -	Health	\$1,219,964	\$1,067,424	\$152,540
18 -	Environmental Conservation	\$534,483	\$482,499	\$51,984
20 -	Corrections	\$1,182,014	\$970,665	\$211,349
25 -	Transportation & Public Facilities	\$4,000,870	\$3,657,554	\$343,316
26 -	Family & Community Svcs	\$1,355,796	\$1,162,612	\$193,184
31/33 -	Legislature	\$84,185	\$84,185	\$0
41 -	Alaska Court System	\$161,369	\$161,369	\$0
<b>Totals</b>		\$14,759,304	\$13,057,877	\$1,701,427

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



***APPENDIX F***

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

***(FY2024 SWCAP IS UNAVAILABLE FOR FY2026 INDIRECT COST RATE PROPOSAL)***

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# STATE OF ALASKA

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



Prepared by the  
DEPARTMENT OF ADMINISTRATION  
DIVISION OF FINANCE

Mike Dunleavy  
Governor

MAXIMUS



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## **A Central Services Cost Allocation Plan**

**Prepared for:**

## **State of Alaska Statewide Cost Allocation Plan**

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

Preparing Fixed Costs for Use in SFY 2019

*Helping Government Serve the People®*

STATE OF ALASKA FY 2019

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## TABLE OF CONTENTS

### Section

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

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

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STATE-WIDE COST ALLOCATION PLAN

**STATE OF ALASKA FY 2019**

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**SECTION I**

---

**INTRODUCTION**

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**STATE-WIDE COST ALLOCATION PLAN**

---

**STATE OF ALASKA FY 2019**

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**INTRODUCTION**

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

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

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

The SWCAP is formatted as follows:

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

**STATE OF ALASKA FY 2019**

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**SECTION II**

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**CERTIFICATE OF COST ALLOCATION PLAN**

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**STATE-WIDE COST ALLOCATION PLAN**

STATE OF ALASKA FY 2019-17

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

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

- (1) All costs included in the FY 2019 Statewide Cost Allocation Plan proposal dated June 29, 2018 to establish cost allocations or billings for the fiscal year beginning July 1, 2018 and ending June 30, 2019 are allowable in accordance with the requirements of 2 CFR 200, "*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: State of Alaska

Signature: \_\_\_\_\_

*Katina Holmberg*

Name of Official: \_\_\_\_\_

Katina Holmberg

Title: \_\_\_\_\_

State Accountant

Date of Execution: \_\_\_\_\_

February 13, 2019

STATE-WIDE COST ALLOCATION PLAN

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**STATE OF ALASKA FY 2019**

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**SECTION III**

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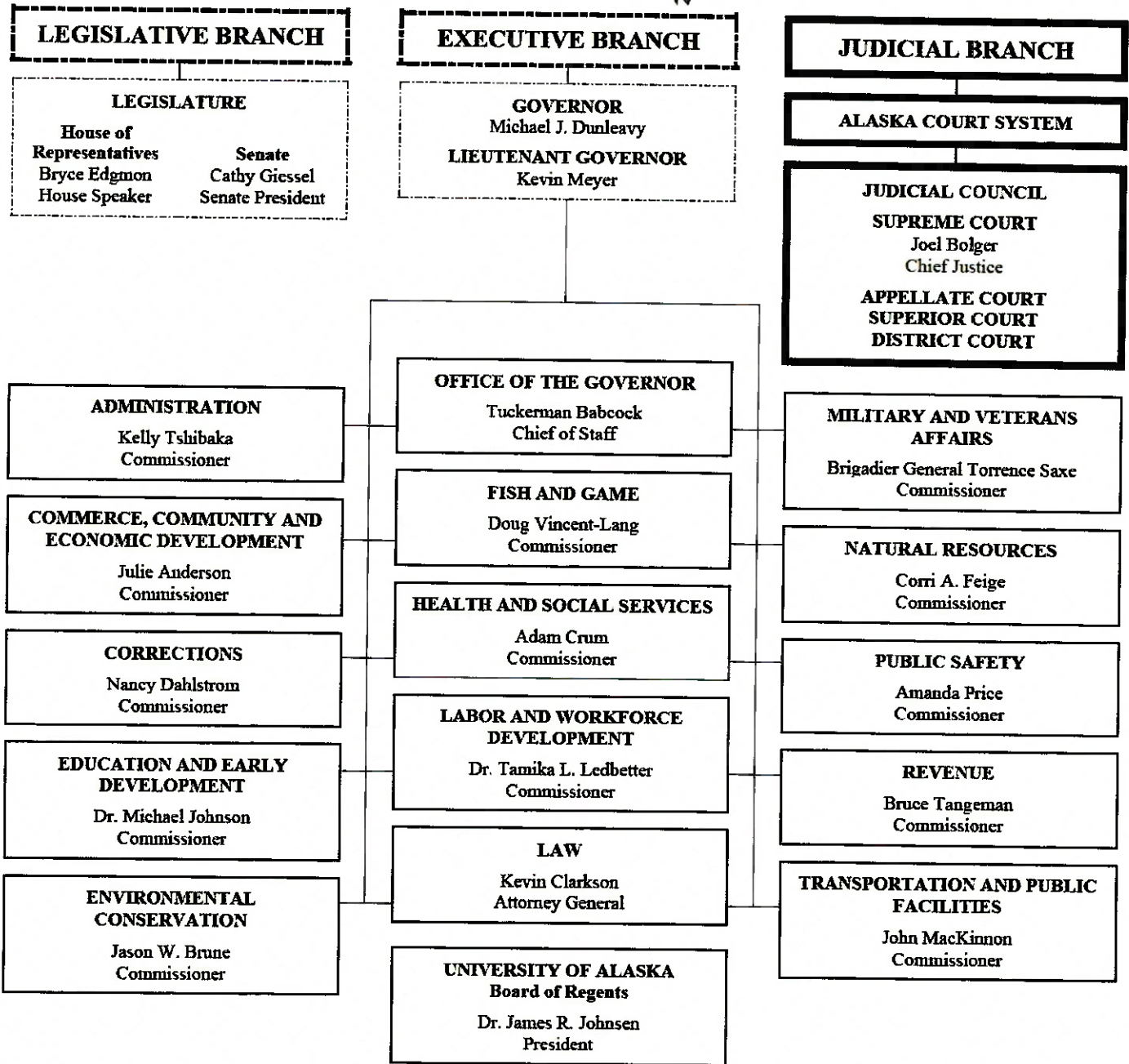
**ORGANIZATION CHART**

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**STATE-WIDE COST ALLOCATION PLAN**

# STATE OF ALASKA ORGANIZATION CHART

## As of June 30, 2019



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

# FUNCTIONS OF STATE DEPARTMENTS

## OFFICE OF THE GOVERNOR

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

## ADMINISTRATION

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

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

## COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

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

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

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

## CORRECTIONS

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

## EDUCATION AND EARLY DEVELOPMENT

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

## ENVIRONMENTAL CONSERVATION

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

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

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

## FISH AND GAME

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

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

## **HEALTH AND SOCIAL SERVICES**

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

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

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

## **LABOR AND WORKFORCE DEVELOPMENT**

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

## **LAW**

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

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

## **MILITARY AND VETERANS AFFAIRS**

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

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

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

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

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

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

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

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

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

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

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

## **NATURAL RESOURCES**

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

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

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

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

### **PUBLIC SAFETY**

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

### **REVENUE**

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

## **TRANSPORTATION AND PUBLIC FACILITIES**

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

**STATE OF ALASKA FY 2019**

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**SECTION IV**

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**COST ALLOCATION AGREEMENT**

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**STATE-WIDE COST ALLOCATION PLAN**



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

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

August 30, 2021

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

Dear Mr. Zigmund:

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

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

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

Hans Zigmund, Director  
Division of Finance  
Page 2 of 2

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

Sincerely,

Arif Karim, Director  
Cost Allocation Services

Attachment

**PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL**



COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

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

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

SECTION I: ALLOCATED COSTS

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

SECTION II: BILLED COSTS

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

A. Dept. of Administration

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

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

C. Dept. of Law - Legal Services

D. Dept. of Labor and Workforce Development

1. Unemployment Compensation Trust Fund

E. Dept. of Revenue - Treasury Division

F. Dept. of Transportation and Public Facilities

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

G. Alaska State Legislature - Legislative Audit Division

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: August 30, 2021

SECTION III: CONDITIONS

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

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

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

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

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

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

BY THE STATE/LOCALITY

STATE OF ALASKA

(STATE/LOCALITY)

*Hans Zigmund*

(SIGNATURE)

Hans Zigmund

(NAME)

Finance Director

(TITLE)

9/1/2021

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

**Arif M. Karim -S**

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

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

August 30, 2021

(DATE)

HHS Representative

Cora D. Coleman

Telephone

(415) 437-7820

(2)

**STATE OF ALASKA FY 2019**

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**SECTION V**

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**FY 2019 FIXED COSTS**

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

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

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

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

***APPENDIX G***

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***FY2024 TAX COLLECTION ACTIVITY & CERTIFICATION***

*(AS PER ETA TEGL NO. 06-05)*

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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 program established for UI on the state accounting system (IRIS). Costs benefitting 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 FY2024 was \$3,697,924. Of that amount, \$2,995,272 or 81% was paid with UI Administrative funds, \$351,326 or 9.5% was paid with STEP funds and \$351,326 or 9.5% was paid with TVEP funds.

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

This is to certify that we collect other taxes that were used to fund non-UI programs. As a result of the execution of our approved shared tax cost agreement, \$702,652 was paid from non-federal sources for fiscal year ending June 30, 2024.

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

Signature:  \_\_\_\_\_  
DocuSigned by:  
343355284B4141C...

Name of Official: Dan DeBartolo

Title: Administrative Services Division Director

Date of Execution: 12/30/2024



***APPENDIX H***  
***FY2024 UNEMPLOYMENT INSURANCE PENALTIES AND INTEREST  
ACTIVITY & CERTIFICATION***

*(AS PER ETA TEGL 15-09)*

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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 (FY2023 and FY2024). The total cases for FY2023 and FY2024 was 14,024 with 2,294 (16.36%) 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 costs incurred by the Benefit Payment Control (BPC) Unit in FY2024 was \$1,950,172 with \$319,003 attributable to fraud. Out of the \$319,003 attributable to fraud, 19.35% or \$61,742 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 \$397,493 costs associated with penalties in FY2024, \$278,245 or 70% was attributable to the state general fund. From the state general fund to the Department, the UI appropriation contribution from non-federal sources in the form of the UI lease costs paid for with state general funds is \$335,000 for FY2024.

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
FY2026 INDIRECT COST RATE PROPOSAL

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

DESCRIPTIONS	FRAUD	NON-FRAUD	TOTAL
<b>UI Overpayment Cases</b>			
FY2023 Cases	1,391	7,432	8,823
FY2024 Cases	903	4,298	5,201
Total UI Overpayment Cases	<u>2,294</u>	<u>11,730</u>	<u>14,024</u>
2 Year Average Percentages	16.36%	83.64%	100.00%
<b>Benefit Payment Control Expenditures</b>			
FY2023 Expenditures	\$ 319,003	\$ 1,631,169	\$ 1,950,172
<b>BARTS Screens</b>			
Screens used to manage cases	6	25	31
Percentage	19.35%	80.65%	100.00%
<b>Total Costs associated with assessing penalties</b>	<u>\$ 61,742</u>	<u>\$ 1,315,459</u>	<u>\$ 1,377,202</u>
<b>Breakdown of costs for assessing penalties</b>	<b>STATE</b>	<b>UCF</b>	<b>TOTAL</b>
<b>Penalties Collected</b>			
FY2023 Penalty Revenue Collected	\$ 278,245	\$ 119,248	\$ 397,493.00
<b>Statutorily Percentages on Penalties Collected</b>	70.00%	30.00%	100.00%
<b>Penalty Costs Attributable to Non-UCF</b>	<u>\$ 43,220</u>		
<b>Contribution to UI appropriation from non-UCF source</b>	<u>\$ 335,000</u>		

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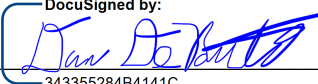
**STATE UNEMPLOYMENT INSURANCE AGENCY  
PENALTIES AND INTEREST ACTIVITY  
CERTIFICATION**

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

1. All costs of the penalties and interest collected were used only for the benefit of the Unemployment Insurance program.
2. As a result of the execution of the cost allocation plan for fiscal year ending June 30, 2024, \$335,000 was contributed to the UI appropriation from non-federal sources in the form of UI lease costs paid for with state general funds.

I declare that the foregoing is true and correct.

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

Signature:  343355284B4141C...

Name of Official: Dan DeBartolo

Title: Administrative Services Division Director

Date of Execution: 12/30/2024

***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, FY2025 AND FY2026***

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**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
FY2026 INDIRECT COST RATE PROPOSAL**

**DEPARTMENT-WIDE**

**FISCAL YEARS 2025 and 2026**

<u>DEPARTMENTAL OVERHEAD</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>VARIANCE</u>	
	<u>2025</u>	<u>2026</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 3,840,661	\$ 4,021,375	\$ 180,715	4.49%
Benefits	1,452,736	1,522,962	70,226	4.61%
Travel	101,912	101,933	21	0.02%
Contract Services	520,199	293,496	(226,702)	-77.24%
Communications	25,882	25,434	(448)	-1.76%
Printing	5,000	315	(4,685)	-1485.92%
Repairs & Maintenance	5,936	11,471	5,534	48.25%
Equipment Rental	-	-	-	
Transportation	11,092	10,719	(373)	-3.48%
Premises Rent	334,107	363,141	29,033	8.00%
Other	243,583	335,114	91,531	27.31%
Supplies	99,803	87,320	(12,484)	-14.30%
Equipment	-	-	-	
Sub-Total Indirect Costs	6,640,911	6,773,280	132,369	1.95%
SWCAP	\$ 294,095	\$ 294,095	-	0.00%
Leases paid from State funds	376,085	376,100	15	0.00%
Administrative Systems (IRIS/ALDER) Unbilled	38,633	73,460	34,827	47.41%
Audit Costs	299,591	597,031	297,440	49.82%
Carryforward	245,558	472,056	226,497	47.98%
Total Indirect	<u>\$ 7,894,873</u>	<u>\$ 8,586,022</u>	<u>\$ 691,148</u>	<u>8.05%</u>
Base	<u>\$ 82,617,103</u>	<u>\$ 85,266,562</u>	<u>\$ 2,649,460</u>	<u>3.11%</u>
Department-Wide Rate	7.11%	8.04%	0.93%	11.57%
Statewide Rate	2.45%	2.04%	-0.41%	-20.10%
Combined Dept-Wide and Statewide Rates	9.56%	10.08%	0.52%	5.16%

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
FY2026 INDIRECT COST RATE PROPOSAL**

**DEPARTMENT-WIDE**

**FISCAL YEARS 2025 and 2026**

<u>DVR</u>	<u>PROJECTED 2025</u>	<u>PROJECTED 2026</u>	<u>VARIANCE</u>	
			<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 602,922	\$ 561,629	\$ (41,293)	-7.35%
Benefits	401,978	372,971	(29,007)	-7.78%
Travel	28,500	28,500	-	0.00%
Contract Services	188,600	121,628	(66,972)	-55.06%
Communications	8,000	8,000	-	0.00%
Printing	-	-	-	
Repairs & Maintenance	3,000	3,000	-	0.00%
Equipment Rental	-	-	-	
Transportation	-	-	-	
Premises Rent	26,500	79,372	52,872	66.61%
Other	8,800	8,800	-	0.00%
Supplies	99,000	20,200	(78,800)	-390.10%
Equipment	-	-	-	
Sub-Total Indirect Costs	<u>1,367,300</u>	<u>1,204,100</u>	<u>(163,200)</u>	<u>-13.55%</u>
Carryforward	\$ (173,185)	\$ (94,521)	78,664	-83.22%
Total Indirect	<u>\$ 1,194,115</u>	<u>\$ 1,109,579</u>	<u>\$ (84,536)</u>	<u>-7.62%</u>
Base	<u>\$ 14,404,000</u>	<u>\$ 14,639,700</u>	<u>\$ 235,700</u>	<u>1.61%</u>
DVR Division Rate	8.29%	7.58%	-0.71%	-9.37%
Department-Wide Rate	7.11%	8.04%	0.93%	11.57%
Statewide Rate	2.45%	2.04%	-0.41%	-20.10%
Total Rate	17.85%	17.66%	-0.19%	-1.08%

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT  
FY2026 INDIRECT COST RATE PROPOSAL**

**DEPARTMENT-WIDE**

**FISCAL YEARS 2025 and 2026**

<u>DETS</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>VARIANCE</u>	
	<u>2025</u>	<u>2026</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Wages	\$ 881,785	\$ 899,282	\$ 17,497	1.95%
Benefits	514,508	543,216	28,708	5.28%
Travel	58,000	38,900	(19,100)	-49.10%
Contract Services	464,600	549,200	84,600	15.40%
Communications	161,600	274,100	112,500	41.04%
Printing	-	21,700	21,700	
Repairs & Maintenance	12,500	4,300	(8,200)	-190.70%
Equipment Rental	-	-	-	
Transportation	-	-	-	
Premises Rent	250,000	46,700	(203,300)	
Other	16,300	9,000	(7,300)	-81.11%
Supplies	53,700	29,800	29,800	100.00%
Equipment	-	-	-	
	-			
Sub-Total Indirect Costs	2,412,993	2,416,198	56,905	2.36%
Carryforward	\$ (301,719)	\$ 67,511	369,230	0.00%
Total Indirect	\$ 2,111,274	\$ 2,483,709	\$ 426,135	17.16%
Base	\$ 30,737,607	\$ 31,448,402	\$ 710,795	2.26%
DETS Division Rate	6.87%	7.90%	1.03%	13.04%
Department-Wide Rate	7.11%	8.04%	0.93%	11.57%
Statewide Rate	2.45%	2.04%	-0.41%	-20.10%
Total Rate	16.43%	17.98%	1.55%	8.62%

***THE END***

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