

STATE OF ALASKA

Department of Labor and Workforce Development ADMINISTRATIVE SERVICES DIVISION

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June 26, 2008

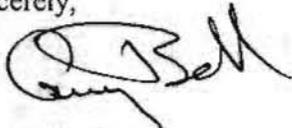
Arthur Campbell, Cost Negotiator
U.S. Department of Labor
Office of Cost Determination
14314-165th PL SE
Renton, WA 98059

Dear Mr. Campbell,

Enclosed is the FY 2008 Indirect Cost Proposal for the Alaska Department of Labor and Workforce Development. There are no significant changes to note for this year's proposal. Further, the Department does not anticipate material changes for our FY 2009 Proposal. Therefore, we hereby request your approval to apply this plan as submitted for State of Alaska Fiscal Year 2008 and 2009.

If there is additional information needed, please feel free to contact JoAnn Pelayo, Finance Officer, Administrative Services Division, at (907) 465-5987 or William Endicott, Assistant Director, Administrative Services Division, at (907) 465-5982.

Sincerely,



Guy Bell, Director
Administrative Services Division

Enclosures

cc: William Endicott, Assistant Director
JoAnn Pelayo, Finance Officer

**Alaska Department of Labor
and
Workforce Development**

FY 2008 Indirect Cost Proposal

For the Fiscal Year Ending June 30, 2008

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

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SECTION I
INTRODUCTION

INTRODUCTION

This document comprises the indirect cost rate proposal for the Alaska Department of Labor and Workforce Development for the Department's fiscal year beginning July 1, 2007 and ending June 30, 2008 (FY 2008). The Proposal has been developed to support the approval of a FY 2008 Department-wide fixed indirect cost rate and FY 2008 Vocational Rehabilitation Division fixed indirect cost rate by the U.S. Department of Labor.

The Proposal has been prepared in accordance with U.S. Office of Management and Budget Circular A-87 (OMB A-87), *"Cost Principles for State, Local and Indian Tribal Governments"*. OMB A-87 establishes principles and procedures for the allowability and recovery of both direct and indirect costs on federally funded programs. In order for a government entity to recover the costs of administrative and support services (indirect costs) on federally funded grants and awards, OMB A-87 requires an indirect cost rate proposal to be prepared annually and submitted to the entity's cognizant federal agency for review and approval. The Department's cognizant federal agency is the U.S. Department of Labor (USDOL).

Proposal financial and supporting information required by OMB A-87 and USDOL to be included in an indirect cost rate proposal have been included in this Proposal. 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 A-87.
- Section III: Organization Overview** - Description of the responsibilities, services, and funding of the department's divisions and programs.
- Section IV: Cost Policy** - Statements on the Department's cost policies, and descriptions of procedures and methods used to assign costs to benefiting programs and funding sources.
- Section V: Financial Information** - Schedules providing the Department's actual expenditures for the fiscal year ended June 30, 2006 and budgeted expenditures and funding for the fiscal year ending June 30, 2008.
- Section VI: Classification of Costs** - Schedule providing the Department's classification of costs as either direct or indirect, and supporting schedules for costs classified as indirect costs.
- Section VII: FY 2008 Department-Wide Fixed Indirect Cost Rate** - Schedules providing the calculation of the FY 2008 Department-wide indirect cost rate.

- Section VIII: FY 2008 Vocational Rehabilitation Fixed Indirect Cost Rate** - Schedules providing the calculation of the FY 2008 Division of Vocational Rehabilitation indirect cost rate.
- Section IX: Allocated Costs** - Description of the methodology and bases utilized to allocate costs benefiting more than one program.
- Appendix A: Organization Charts** - FY 2008 Department organization charts.
- Appendix B: Chart of Accounts** - FY 2008 Department chart of accounts.
- Appendix C: FY 2006 Legislative Audit** - Copy of FY 2006 billings by the State of Alaska Legislative Audit that have been claimed as indirect costs.
- Appendix D: FY 2006 AKSAS Unbilled** - Copy of FY 2006 unbilled AKSAS usage by the Department of Administration, Division of Finance, that have been claimed as indirect costs.
- Appendix E: FY 2006 Statewide Cost Allocation Plan Agreement** - Copy of the FY 2006 statewide cost allocation plan agreement identifying the Department's FY 2006 fixed state-wide costs.
- Appendix F: Tax Collection Activity** - Description of the Department's tax collection activity.
- Appendix G: Income Eligibility Verification System** - Information on the Department's income eligibility verification system.
- Appendix H: Trend Analysis, Fiscal Years 2007 and 2008** - Analysis on projected Department overhead with variances.

SECTION II
CERTIFICATE OF INDIRECT COSTS

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

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

- 1) All costs included in this proposal to establish fixed indirect costs rates for the fiscal year July 1, 2007 through June 30, 2008 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "*Cost Principles for State and Local Governments.*" 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: _____



Name of Official: Guy Bell

Title: Administrative Services Director, Department of Labor and Workforce Development

Date of Execution: _____

6/26/2008

SECTION III
ORGANIZATION OVERVIEW

ORGANIZATIONAL OVERVIEW

The Department is comprised of the Office of the Commissioner, the Alaska Labor Relations Agency, the Office of Citizenship Assistance, and six divisions: Administrative Services, Workers' Compensation, Labor Standards and Safety, Employment Security, Business Partnerships, and Vocational Rehabilitation. Divisions are comprised of components. Brief descriptions of division and component responsibilities, services, and funding are provided in the following text. FY 2006 actual expenditures, and FY 2008 budgeted expenditures and funding information for each division and component are provided in Section V, Financial Information, of the Proposal. Organization charts are provided in Appendix A.

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 Commissioner, Assistant Commissioner and their support staff are responsible for ensuring the overall coordination and accomplishment of the Department mission and responsibilities. The Commissioner and Assistant 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.

Funding Sources:

1004: General Fund Receipts

1007: Inter-Agency Receipts

Alaska Labor Relations Agency

The mission of the Alaska Labor Relations Agency is to administer the Public Employment Relations Act and the labor relations' 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.
- Providing mediation and conciliation services where appropriate.
- Conducting pre-hearing conferences, hearings, and issue 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 Component is to improve employment opportunities and prevent discrimination against legal aliens. The office will coordinate closely with both state and federal agencies to assist legal alien Alaskans on the path to full citizenship. Agency services include:

- Provide employment information and service referrals to legal aliens including information about labor organizations, administrative agencies, claims or charges of job discrimination or illegal termination of employment and unsafe working conditions.
- Assist with completion of forms.
- Check on status of employment applications.
- Assist in communicating with other government agencies.

Funding Source:

1004: General Fund Receipts

Administrative Services Division

The mission of the Division of Administrative Services 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 is comprised of five components: Management Services, Human Resources, Leasing, Data Processing, and Labor Market Information.

Management Services Component

The mission of the Management Services Component is to provide for efficient and effective administrative services in support of the Department's programs. The Component provides budget planning, monitoring and reporting; federal and state accounting and reporting;

human resource management; and procurement, mail and office space management for Department programs.

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

Human Resources Component

The Human Resources Component provides the funding for the RSA with DOA Division of Personnel for the full range of personnel related services to all divisions of the Department. DOA assists the Department in recruiting, managing, and developing a high quality work force. Services include monitoring and ensuring Department compliance with all state and federal employment laws; assisting in the monitoring and compliance of the Department with collective bargaining agreements; recruitment and development of a high quality work force; payroll, leave, and benefits administration; and assistance in maintaining employee and management relations.

Funding Sources:

1004: General Fund Receipts

1007: Inter-Agency Receipts

Leasing

The Leasing Component funds an RSA with the DOA Division of General Services, Leasing section. DOA provides leasing procurement, space management, and makes payments to the lessors for space occupied by the Department.

Funding Sources:

1004: General Fund Receipts

Data Processing Component

The Data Processing Component provides mainframe and desktop programming, database and security administration and network services installations and support. Services include:

- Data processing operations long-term planning.
- Technology assessment.
- Data Processing development and enhancement project management.
- Production job running, merging and printing, production output.
- Database administration.
- Local Area Network installation, maintenance and administration.
- Mainframe and Local Area Network application analyses and programming.
- Expert-level PC and LAN desktop trouble shooting support in coordination with local, first-level support.

Funding Sources:

1002: Federal Receipts

- CFDA 17.207 - Employment Service - Wagner Peyser Grant
- CFDA 17.225 - Unemployment Insurance - Administration; Temporary Extended Unemployment Compensation
- CFDA 17.245 - Trade Adjustment Assistance - Workers

1004: General Fund Receipts

1007: Inter-Agency Receipts

Labor Market Information

The Labor Market Information Component collects, analyzes and publishes information on employment, unemployment, wage rates, occupational injuries, population estimates and forecasts, and other economic and demographic information.

Funding Sources:

1002: Federal Receipts

- CFDA 17.002 - Labor Force Statistics - Employment Security - 202 Additional Authority to Maintain Currency; Current Employment Statistics; Local Area Unemployment Statistics; Bureau of Labor Statistics - Labor Management Information; Employment and Wage Record Statistics; Mass Layoff Statistics

- CFDA 17.005 - Compensation and Working Conditions - Annual Survey; Census of Fatal Occupational Injuries
- CFDA 17.207 - One Stop; Workforce Information Council
- CFDA 90.100 - Denali Commission

1004: General Fund Receipts

1007: Inter-Agency Receipts

1108: Statutory Designated Program Receipts

1157: Workers Safety and Compensation Administration Account

Workers' Compensation Division

The mission of the Division of Workers' Compensation is to ensure that injured Alaska workers receive benefits as defined by law. The Division assures that employees are properly compensated for their work related injuries or illnesses and that the employers' rights are protected; properly monitor payments to and from the Second Injury Fund to assure the viability and stability of the fund; and increases communication and create efficiencies to reduce the financial burden on fishermen. The Division is comprised of five components: Workers' Compensation, Workers' Compensation Appeals Commission, Workers' Compensation Benefit Guaranty Fund, Second Injury Fund, and Fishermen's Fund.

Workers' Compensation Component

The Workers' Compensation Act, enacted in 1962, established a Board, currently consisting of 15 members, which helps establish policy regarding its mission, approves regulations, and adjudicates disputes between employers and employees. The Workers' Compensation Component is the administrative arm of the Alaska Worker's Compensation Board, enforcing the Workers' Compensation Act. The Component investigates uninsured employers, tracks and records all aspects of workers' compensation and provides information as requested. Other services include mediating workers' compensation disputes between employees and employers and attempting to resolve them informally. The Component conducts pre-hearings and formal hearings, issues formal decisions and orders that are appeal able to the courts, 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 provides for the quick and fair resolution of appeals from the final decisions and orders of the Workers' Compensation Board. The Commission was established in 2005 and is tasked with the need to set up procedures, monitor the results and modify them as necessary to ensure appellants receive a speedy hearing. The Commission is the exclusive and final authority for determining all questions of law and fact arising out of the Alaska Workers' Compensation Act. On matters taken to the Commission, the decision of the Commission is final and conclusive, unless appealed to the Alaska Supreme Court.

Funding Sources:

1157: Worker's 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 workers' compensation act. Payment of medical benefits allows workers to receive prompt medical care allowing them to recover and return to work. The Fund was established in 2005, and therefore the division will need to monitor employers for compliance, assess penalties under the law and set up procedures for paying benefits to eligible workers. Since it is possible the funds needed to pay benefits may exceed the amount available in the Fund, procedures need to be developed to ensure a fair dispersal of the available funds.

Funding Sources:

1203: Workers' Compensation Benefits Guarantee Fund

Second Injury Fund Component

The Second Injury Fund 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. The Component provides an incentive for employers to hire or retain an injured or disabled worker by helping to maintain insurance premiums for handicapped employees that are equivalent to those of able-bodied workers by limiting the liability of an employer in regards to the amount of compensation, which is paid when a disabled employee is involved in a second injury. Component staff determines whether or not a Petition to Join Second Injury Fund (SIF) reimburses the employer for time loss benefits paid beyond 104 weeks. Also, staff monitors all claims being reimbursed by the Fund, deposits and credits Fund contributions and assesses penalties for the filing of late compensation reports.

Funding Sources:

1004: General Fund Receipts

1031: Second Injury Fund Reserve Account

Fishermen's Fund Component

The Fishermen's Fund Component provides for the care and treatment of Alaska commercial fishermen whose injuries or illnesses are directly connected to operations as fishermen on shore or in Alaska waters. 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 fund payer of last resort for medical costs.

Funding Sources:

1032: Fishermen's Fund Reserve Account

Labor Standards and Safety Division

The mission of the Division of Labor Standards and Safety is to provide safe and legal working conditions. This 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 is comprised 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. Child labor laws are enforced by the investigative and technical staff that review and approve or deny work permits for all minors employed in the state. Investigators visit employers in each of the three major regions to check for understanding of, and compliance with, the child labor laws. Enforcement of employment preference and prevailing wage laws is accomplished through audits of certified payrolls for public construction projects. Investigative staff educates 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

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, wheelchair lifts, recreational devices, 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, proper maintenance and operation.
- In conjunction with the Department of 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 and to assist 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 investigate 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 issue citations if necessary.
- Preparing, adopting, amending, or repealing general and specific safety and health standards governing the conditions of employment in all workplaces to be "as stringent" as those adopted or recognized by the United States Secretary of Labor under the authority of the Occupational Safety and Health Act of 1970.
- Protecting employees against discharge or discrimination for exercising the rights afforded by the Alaska Occupational Safety and Health (AKOSH) standards.
- Encouraging voluntary compliance by employers and employees in reducing the number of safety and health hazards at their work places through consultative on-site visits, and providing employers and employees training on state and federal regulations.
- Processing employer requests for variances from existing standards.
- Compiling and disseminating statistical information on program activity for department and state administrators and the federal Occupational Safety and Health Administration (OSHA).
- Issuing certificates of fitness for validating the qualifications of painters, asbestos abatement workers, and explosive handlers; and auditing asbestos abatement and explosive handlers training programs.

Funding Sources:

1002: Federal Receipts

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

1004: General Fund Receipts

1005: General Fund/Program Receipts

1007: Inter-Agency Receipts

1157: Workers Safety and Compensation Administration Account

Alaska Safety Advisory Council Component

This component exists solely to fund 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. The Council provides assistance to the Departments of Labor, Transportation and Public Facilities, Public Safety, Education, Natural Resources, Health & Social Services and various other state and federal organizations by making recommendations regarding safety, health and occupational injury issues. It also recommends statutory or regulatory changes needed to ensure occupational safety and health.

Funding Sources:

1108: Statutory Designated Program Receipts

Employment Security Division

The mission of the Division of Employment Security is to promote employment opportunities and provide unemployment insurance. The Division is comprised of three components: Employment and Training Services, Unemployment Insurance, and Adult Basic Education.

Employment and Training Services Component

The Employment and Training Services Component provides labor exchange services for all Alaskans, matching employers with job seekers. The Vocational Counseling program prepares job seekers for employment. Work Services provides specialized labor exchange and case management services for recipients of both the Alaska Temporary Assistance Program (ATAP) and food stamps in order to place them in unsubsidized employment. Staff provides priority services to veterans in compliance with federal laws.

Funding Sources:

1002: Federal Receipts

- CFDA 17.203 - Labor Certification for Alien Workers
- CFDA 17.207 - Employment Service - Wagner Peyser Grant; Reemployment Services; Work Opportunity Tax Credit
- CFDA 17.225 - Unemployment Insurance, FUBA Trade Readjustment Assistance
- CFDA 17.235 - Senior Community Service Employment Program

- CFDA 17.245 - Trade Adjustment Assistance: Workers - Trade Adjustment Assistance; North American Free Trade Agreement
- CFDA 17.266 - Employment and Training Administration Work Incentive Program
- CFDA 17.801 - Disabled Veterans' Outreach Program
- CFDA 17.804 - Local Veterans' Employment Representative
- CFDA 17.807 - Veterans' Transition Assistance Program

1003: General Fund Match

1004: General Fund Receipts

1007: Inter-Agency Receipts

1049: Training and Building Fund

1108: Statutory Designated Program Receipts

Unemployment Insurance Component

The Unemployment Insurance (UI) Component assesses and collects employer contributions for deposit into the UI Trust Fund, collects State Training Employment Program (STEP) and Alaska Training and Vocational Education Program (TVEP) receipts, and pays UI benefits to workers who are temporarily unemployed.

Funding Sources:

1002: Federal Receipts

- CFDA 17.207 - Employment Service - Wagner Peyser Grant; Reemployment Services; Work Opportunity Tax Credit
- CFDA 17.225 - Unemployment Insurance - Admin; Federal Unemployment Benefit Assistance; Temporary Extended Unemployment Compensation

1004: General Fund Receipts

1007: Inter-Agency Receipts

1054: Employment Assistance and Training Program

1108: Statutory Designated Program Receipts

1151: Technical Vocational Education Program Account

Adult Basic Education Component

Through grants, the Adult Basic Education Component provides instruction in the basic skills of reading, writing, mathematics, and General Educational Development (GED) preparation and testing with emphasis on practical life skills and integration workplace readiness skills into instruction.

Funding Sources:

1002: Federal Receipts

- CFDA 84.002 - Adult Education State Grant

1003: General Fund Match

1004: General Fund Receipts

Business Partnership Division

The mission of the Division of Business Partnerships is to provide a workforce designed to meet the needs of Alaskan employers. The Division has responsibility for the following state and federal programs: the Workforce Investment Act of 1998 (WIA) Title I, the State Training Employment Program (STEP), and the Denali Commission Training funds, and the Alaska Vocational Technical Center. The Division is comprised of these components: Business Services, Alaska Vocational Technical Center (AVTEC), AVTEC Facilities Maintenance, and Kotzebue Tech Center Grant. In addition to these components, pass-through funding designated by the legislature to named recipients is processed by the division. Those recipients include Southwest Alaska Vocational and Education Center Operations Grant, and Yuut Elitnaurviat, Inc. People's Learning Center Operations Grant.

Alaska Workforce Investment Board

The Workforce Investment Board Component, in conjunction with the Alaska Workforce Investment Board, is responsible for the oversight and continuous improvement of the federal, state, and local partnerships that implement the workforce investment system. This includes responsibility for the Workforce Investment Act (WIA), State Training and Employment Program (STEP), and the Denali Training Funds. This Component provides staff to the AWIB and to the local business led boards. This Component provides policy planning for the training and employment resources provided by state and federal programs.

Funding Sources:

1004: General Fund Receipts

1007: Inter-Agency Receipts

1108: Statutory Designated Program Receipts

Business Services Component

The Business Services Component designs and implements programs that align with the policies of the Alaska Workforce Investment Board. Business Services provides administration, technical assistance and grant management of federal and state funds allocated to the local areas as identified by the Alaska Workforce Investment Board. In addition, the Component contributes performance and evaluation support.

Funding Sources:

1002: Federal Receipts

- CFDA 17.258 Workforce Investment Act - Adult
- CFDA-17.259 Workforce Investment Act - Youth
- CFDA-17.260 Workforce Investment Act – Dislocated Workers
- CFDA 17.261 Workforce Investment Act – Pilots, Demonstrations and Research Projects
- CFDA 17.720 Employment Programs for People with Disabilities
- CFDA 90.100 Denali Commission

1004: General Fund Receipts

1007: Inter-Agency Receipts

1054: State Employment and Training Program

Alaska Vocational Technical Center (AVTEC)

The Alaska Vocational Technical Center (AVTEC) offers post-secondary vocational technical education and training for Alaskans. AVTEC provides long-term training in 15 different business and industry fields and 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 to fill the 70 - 80% of jobs that do not require a college degree.

Funding Sources:

1002: Federal Receipts

- CFDA 11.300 – Department of Commerce Public Works – Economic Development Administration
- CFDA 84.063 – Pell Grants

1004: General Fund Receipts

1007: Inter-Agency Receipts

1151: Technical Vocational Education Program Account

1156: Receipt Supported Services

AVTEC Facility Maintenance

The AVTEC Facilities Maintenance Component includes costs for maintenance and repair, and renewal and replacement of state owned education facilities at the Alaska Vocational Technical Center in Seward. AVTEC maintenance department provides all repair, replacement, upgrade, janitorial services and utilities for 12 separate buildings located in Seward, Alaska.

Funding Source:

1007: Inter-Agency Receipts

1061: Capital Improvement Project Receipts

Kotzebue Technical Center Grants Component

The Kotzebue Technical Center Grants Component provides funds to the Alaska Technical Center (ATC) located in Kotzebue. ATC offers residential adult vocational training through the Northwest Arctic Borough school District. ATC operates programs in building industrial technology, office occupations, mine maintenance technology, and health occupations in addition to short-term training in response to statewide industry needs.

Funding Sources:

1004: General Fund Receipts

1151: Technical Vocational Education Program Account

Southwest Alaska Vocational and Education Center Operations Grant Component

The Southwest Alaska Vocational and Education Center (SAVEC) Operations Grant provides funding for vocational and technical training in rural Alaska. SAVEC adapts training

courses to meet industry needs. This is a pass-through grant and the department has no authority over the management of the program.

Funding Source:

1151: Technical Vocational Education Program Account

Yuut Elitnaurviat, Inc. People's Learning Center Operations Grant Component

The Yuut Elitnaurviat, Inc. People's Learning Center Operations Grant is to provide funding for industry specific training opportunities to the Yukon Kuskokwim Delta. This is a pass-through grant and the department has no authority over the management of the program.

Funding Source:

1151: Technical Vocational Education Program Account

Northwest Alaska Career and Technical Center Operations Grant Component

The Northwest Alaska Career and Technical Center (NACTEC) component provides high school students with the necessary resources and skills to prepare them for skilled employment opportunities and the pursuit of postsecondary education. This is a pass-through grant and the department has no authority over the management of the program.

Funding Source:

1004: General Fund Receipts

Division of Vocational Rehabilitation

The Division of Vocational Rehabilitation (DVR) is 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 of each person with a disability. A full array of vocational rehabilitation services, independent living 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 trained and willing workers able to do the job. The Division also provides training to employers on hiring practice changes and training, and assistance regarding the Americans with Disabilities Act.

The Division adjudicates claims on behalf of the Social Security Administration for Title II and Title XVI applicants for disability benefits and provides referrals for services. In addition, the Division is the agency responsible for executive branch compliance with the Americans with Disabilities Act and Administrative Order #129.

Vocational Rehabilitation Administration Component

The Vocational Rehabilitation Administration Component provides administrative oversight and support for all programs and activities of the Division. Component services include:

- Identification of federal and state resources necessary to operate programs;
- Liaison with other public and private agencies;
- Communications within and outside the organization;
- Policy direction for all components within the Division;
- Oversight, development, evaluation and control of all activities of the Division;
- Grant monitoring provided to public and private-non-profit organizations;
- Accounting services for all program grant funds provided to individuals and non-profit organizations; and
- Design and use of integrated information and communications systems to promote effective and efficient daily operations and planning.

Funding Sources:

1002: Federal Receipts

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

1003: General Fund Match

1007: Inter-Agency Receipts

Client Services Component

The Client Services Component provides direct services to individuals with disabilities. Services funded from this Component 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. Guidance and counseling funds enable vocational rehabilitation counselors, assistants, and support staff to 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.

Funding Sources:

1002: Federal Receipts

- CFDA 84.126 - Rehabilitation Services: Vocational Rehabilitation Grants to States - Basic Support
- CFDA 84.265 - Rehabilitation Training: State Vocational Rehabilitation Unit In-Service Training
- CFDA 96.006 - Supplemental Security Income

1003: General Fund Match

1004: General Fund Receipts

1007: Inter-Agency Receipts

1117: Vocational Rehabilitation Small Business Enterprise Fund

Independent Living Rehabilitation

The Independent Living Component addresses the needs of those persons who experience significant disabilities. These individuals are often unable to work. They are often institutionalized at taxpayer expense in nursing homes or other long-term care facilities. A major focus of the independent living program is the development of support and transition systems to allow persons with severe disabilities to move from institutions into community living environments at considerably less cost to the public.

Funding Sources:

1002: Federal Receipts

- CFDA 84.169 - Independent Living Part B
- CFDA 84.177 - Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind

1003: General Fund Match

1004: General Fund Receipts

Disability Determination Component

The Disability Determination Component provides efficient adjudication of claims for disability benefits under the Title II and Title XVI of the Social Security Act. Disability Determination Services (DDS) is 100% federally funded by the Social Security Administration. The DDS operates as a federally regulated agency. Adjudication services are also provided for the

Department of Health and Social Services, Division of Public Assistance through a Reimbursable Services Agreement (RSA). The DDS is responsible for obtaining medical records, and in certain situations purchasing medical exams in order to adjudicate these disability claims. The DDS adjudicates approximately 5,400 disability claims a year, including medical reviews of those people already receiving disability payments.

Funding Sources:

1002: Federal Receipts

- CFDA 96.001 - Social Security Disability Determination

1004: General Fund Receipts

1007: Inter-Agency Receipts

Special Projects Component

The Special Project Component includes innovative projects that address client needs identified in the planning process. Projects are also designed to address state and federal initiatives. Projects are complementary to the basic vocational rehabilitation service program.

Funding Sources:

1002: Federal Receipts

- CFDA 17.720-Customized Employment Grant
- CFDA 84.187-Supported Employment Services for Individuals with Severe Disabilities

1004: General Fund Receipts

Assistive Technology Component

The Assistive Technology Component provides support systems for change and advocacy in developing and implementing a consumer responsive and comprehensive statewide program of technology related assistance for individuals with disabilities of all ages. The Component provides for the development, implementation and evaluation of a comprehensive service delivery system whereby persons with disabilities residing in all areas of the state will be able to access assistive technology services and/or devices.

Funding Sources:

1002: Federal Receipts

■ CFDA 84.224 - Assistive Technology

1007: Inter-Agency Receipts

Americans with Disabilities Act (ADA) Component

The American with Disabilities Act Component oversees the process of bringing the executive branch of state government into compliance with the Americans with Disabilities Act. This includes a variety of activities related to training state employees; monitoring compliance efforts; providing technical assistance in departments; facilitating communication between departments; handling complaints about the Americans with Disabilities Act; ensuring that the executive branch of state government comes into compliance with state Administrative Order #129; and spearheading the removal of architectural barriers in all state facilities.

Funding Source:

1007: Inter-Agency Receipts

This concludes the description of the Department's organization overview. Organization charts are provided in Appendix A.

SECTION IV
COST POLICY

COST POLICY

The State of Alaska maintains a statewide accounting system (AKSAS) that identifies all expenditures by department, type of cost, and appropriation or funding source. Within AKSAS, the Department of Labor and Workforce Development maintains a cost accounting system that identifies costs by division, component, program, and funding source. Costs recorded in AKSAS are identified by appropriation and collocation codes. 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

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 as recognized by the Governmental Accounting Standards Board. Department procedures and controls are routinely reviewed for compliance with applicable state and federal accounting policies and procedures by the State of Alaska, Office of the Legislative Auditor and federal program auditors.

Due to the funding of Department programs by both state and federal funding sources, two sets of principles have been incorporated into the Department's policies and procedures related to the assignment of costs to funding sources. Principles related to all funding sources are incorporated within generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). In addition, principles and procedures which have been followed for the adjustment of costs to Federal awards are presented in U.S. Management and Budget Circular A-87 (OMB A-87), "*Cost Principles for State, Local and Indian Tribal Governments*".

GAAP Principles

There are three basic concepts incorporated within GAAP that are followed: 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 A-87 Principles

In recognition of OMB A-87 requirements, Department costs are determined and charged to federal awards in accordance with the following OMB A-87 general criteria:

- Costs are necessary and reasonable for proper and efficient performance and administration of federal awards.

- Costs are allocable to federal awards under the provisions of the Circular. Costs have been allocated to a particular cost objective only if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.
- Costs are authorized or not prohibited under state or local laws or regulations.
- Costs conform to any limitations or exclusions set forth in OMB A-87 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 OMB A-87, 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 component or program. All direct costs are supported by auditable documentation.

- Salaries and wages are charged directly to appropriate component based on state policies and procedures, and applicable OMB A-87 requirements for the documentation of personnel services.

- 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)
- 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/division 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. Examples of allocated costs are leave costs of personnel charged to multiple funding sources, leased space, communications, photocopying, equipment maintenance agreements, risk management insurance, and office supplies. Section IX, Allocated Costs, of the Proposal provides information on allocated costs and bases utilized to allocate costs.

Indirect Cost Rate

The Department utilizes indirect cost rates prepared in accordance with OMB A-87 to recover some statewide costs and the costs of Department-wide central administrative support services and Division of Vocational Rehabilitation administrative support costs. The Department-wide indirect cost rate includes OMB A-87 allowable costs of the Office of the Commissioner, Division of Administrative Services, Alaska Vocational Technical Education Center, and other administrative support costs benefiting all divisions, programs and funding sources of the Department. Section VII, FY 2008 Department-wide Fixed Indirect Cost Rate, provides the rate

proposed for FY 2008. Section VI, Classification of Costs, provides information on costs that are included in the Department-wide indirect cost rate.

The Division of Vocational Rehabilitation (DVR) indirect cost rate includes Division administrative support costs that benefit all programs administered by DVR. Section VIII, FY 2008 Division of Vocational Rehabilitation Fixed Indirect Cost Rate, provides the rate proposed for FY 2008. Section VI, Classification of Costs, provides information on costs that are included in the DVR indirect cost rate.

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

SECTION V
FINANCIAL INFORMATION

FINANCIAL INFORMATION

Schedules in this Section provide the Department's actual expenditures for the fiscal year ended June 30, 2006 and budgeted expenditures and funding for the fiscal year ending June 30, 2008. All subsequent schedules in the Proposal reconcile to the Schedules presented in this Section. The schedules are provided following a brief description.

FY 2006 Actual Expenditures

Schedule V-A, Actual Expenditures for the Fiscal Year Ended June 30, 2006, provides the Department's total operating expenditures for the fiscal year ended June 30, 2006 as recorded in AKSAS. The Schedule provides expenditures by Component within the respective Division. Expenditures are presented at the following six main cost categories:

- Personal Services (71000) - employee wages, benefits and other payroll related costs.
- Travel (72000) - transportation, per diem and other costs related to state travel.
- Other Services and Charges (73000) - includes, but not limited to, professional services contracts, utilities, leases and rentals, communication, motor pool charges, freight, loan and service fees, minor repair and maintenance costs.
- Supplies (74000) - includes operating supplies, office supplies, small tools and non-capitalized equipment.
- Capital Outlay (75000) - includes equipment, land, structures, and depreciation.
- Assistance (77000) - includes grants, benefits and other non-exchange transactions paid by the state to individuals and other entities.

FY 2008 Budgeted Expenditures

Schedule V-B, Budgeted Expenditures for the Fiscal Year Ending June 30, 2008, provides the Department's total budgeted expenditures for the fiscal year ending June 30, 2008 as presented in the Department's FY 2008 Governor's Amended Budget Request. The Schedule provides expenditures by Component within the respective Division. Expenditures are presented at the same six cost categories as Schedule V-A.

FY 2008 Budgeted Funding

Schedule V-C, Budgeted Funding for the Fiscal Year Ending June 30, 2008, provides the Department's total budgeted funding for the fiscal year ending June 30, 2008 as presented in the Department's FY 2008 Governor's Amended Budget Request. The Schedule provides funding by Component within the respective Division. Information on the source of funding for each

Component is provided in Section III, Organizational Overview. Funding sources are summarized as follows:

- Federal (1002) - federal funding provided to the Department.
- General Fund - includes the following general fund account codes:
 - General Fund Match (1003) - required general revenue fund match for federal programs.
 - General Fund Receipts (1004) - appropriation from the general revenue 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.
- Inter-Agency (I/A) Receipts (1007) - receipts for contractual services from other Department appropriations/programs and other state agencies.
- Employment Training - the State Employment and Training Program (1054). The State Training and Employment Program (STEP) account, AS 23.15.625. STEP generates revenue through the diversion of a portion of employee unemployment insurance tax payments (0.1 percent of covered wages) AS 23.15.630.
- Workers Safety - the Workers Safety and Compensation Administration Account (1157). A percentage of premiums paid for insurers or a percentage of benefits paid by self-insurers AS 23.05.067.
- Second Injury - the Second Injury Fund Reserve Account (1031). A percentage of indemnity benefits paid by insurers and employers AS 23.30.040.
- Other - includes the following funding sources:
 - Fishermen's Fund Reserve Account (1032) - A percentage of fishermen's license and the equivalent from commercial fisheries entry permits AS 23.35.
 - Training and Building Fund (1049) - The fund was established under AS 23.20.130(d). Funds are 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 & AS 23.20.195.
 - Capital Improvement Project Receipts (1061) -- Capital Improvement receipts that are designated to specific projects.

- Statutory Designated Program Receipts (1108) - Program receipts that are designated to specific programs.
- Vocational Rehabilitation Small Business Enterprises Fund (1117) - State Small Business Enterprise - receipts are commissions from vending machines located in state and public occupied buildings, AS 23.15.130. Randolph Sheppard Small Business Enterprise - receipts are commissions from vending machines located in federal buildings, AS 23.15.133.
- Technical Vocational Education Program Account (1151) - The Alaska Technical and Vocational Education program generates revenue through the diversion of a portion of employee unemployment insurance tax payments (0.1 percent of covered wages), AS 23.15.835.
- Receipt Supported Services (1156) - Collection of student registration, training fees, room rental and food service fees. Receipt of First Alaskan foundation grant and receipts for providing specific training services, AS 14.07.030.
- Building Safety Account (1172) - Fees from inspectors of boilers, pressure vessels and lifting devices such as elevators. Also includes fees from certificate of fitness for plumbers and electricians.
- Workers' Compensation Benefits Guarantee Fund (1203) - The fund is composed of civil penalty payments made by employers under 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.

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
FY 2008 INDIRECT COST RATE PROPOSAL**

**ACTUAL DEPARTMENT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

ORGANIZATION UNIT	PERSONAL 71000	TRAVEL 72000	SERVICES 73000	SUPPLIES 74000	CAPITAL 75000	ASSISTANCE 77000	TOTAL
Office of the Commissioner							
Commissioner's Office	\$ 640,813	\$ 38,767	\$ 364,046	\$ 11,805			\$ 1,055,431
AK Labor Relations Agency	365,481	8,164	32,159	24,034			429,839
Office of Citizenship Assistance	82,961	1,585	12,634	125			97,305
Total	<u>1,089,255</u>	<u>48,517</u>	<u>408,840</u>	<u>35,965</u>	<u>-</u>	<u>-</u>	<u>1,582,575</u>
Administrative Services							
Management Services	2,098,274	19,874	250,241	83,845	19,959		2,472,193
Human Resources			204,800				204,800
Leases			2,969,582				2,969,582
Data Processing	3,466,180	19,657	2,405,728	52,598	43,374		5,987,536
Labor Market Information	2,433,972	46,555	615,644	74,397			3,170,568
Total	<u>7,998,425</u>	<u>86,086</u>	<u>6,445,995</u>	<u>210,839</u>	<u>63,333</u>	<u>-</u>	<u>14,804,678</u>
Workers' Compensation							
Workers' Compensation	2,579,031	30,122	543,757	124,516	6,110	82,168	3,365,704
Second Injury Fund	184,801	936	59,830	5,227		3,049,917	3,300,711
Fishermen's Fund	138,402	10,420	163,651	10,563		902,990	1,226,026
Total	<u>2,902,234</u>	<u>41,478</u>	<u>767,239</u>	<u>140,307</u>	<u>6,110</u>	<u>4,035,075</u>	<u>7,892,442</u>
Labor Standards and Safety							
Wage and Hour Admin.	1,264,319	40,055	271,470	65,297			1,641,141
Mechanical Inspection	1,490,641	137,985	315,471	54,919			1,999,016
Occupational Safety and Health	2,964,544	196,962	844,652	115,347	9,809		4,131,315
Alaska Safety Advisory Council	8,064	1,632	4,117				13,813
Total	<u>5,727,568</u>	<u>376,635</u>	<u>1,435,710</u>	<u>235,562</u>	<u>9,809</u>	<u>-</u>	<u>7,785,285</u>
Employment Security							
Employment Security	17,358,602	334,774	3,314,241	549,278	90,580	6,633,842	28,281,318
Unemployment Insurance	13,897,282	150,250	3,503,609	465,943	46,583		18,063,668
Adult Basic Education	222,256	16,655	99,597	9,306	-	2,405,661	2,753,475
Total	<u>31,478,140</u>	<u>501,679</u>	<u>6,917,448</u>	<u>1,024,527</u>	<u>137,163</u>	<u>9,039,504</u>	<u>49,098,461</u>

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY 2008 INDIRECT COST RATE PROPOSAL**

**ACTUAL DEPARTMENT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

ORGANIZATION UNIT	PERSONAL 71000	TRAVEL 72000	SERVICES 73000	SUPPLIES 74000	CAPITAL 75000	ASSISTANCE 77000	TOTAL
Business Partnerships							
Workforce Investment Board	431,231	42,027	111,019	4,256			588,534
Business Services	1,617,893	115,764	1,544,649	26,346	6,466	23,089,091	26,400,208
AVTEC	4,926,071	46,110	2,165,112	865,370	119,185	265,932	8,387,781
AVTEC Facilities Maintenance	619,906	78	398,022	37,826			1,055,832
Kotzebue Tech Center Grant			16,500			545,386	561,886
Total	7,595,101	203,979	4,235,302	933,799	125,651	23,900,409	36,994,241
Vocational Rehabilitation							
Vocational Rehab. Admin.	942,066	33,385	226,961	34,113			1,236,525
Client Services	5,615,975	158,482	887,427	142,852		4,504,459	11,309,196
Independent Living Rehab.						1,214,903	1,214,903
Disability Determination	1,806,461	14,172	592,905	46,066		1,333,294	3,792,898
Special Projects	220,975	17,918	378,224	30,798	-	322,836	970,750
Assistive Technology	-	4,117	32,209	-	-	392,000	428,327
Americans with Disabilities Act	99,338	12,875	37,619	4,669			154,501
Total	8,684,816	240,949	2,155,344	258,498	-	7,767,491	19,107,099
Other Appropriations							
SW AK Voc Ed			6,000			199,300	205,300
YUUT Elitnaurviat			6,000			199,300	205,300
NW AK Career Tech						400,000	400,000
SB130 WC Insurance	176,241	12,730	138,416	263,594	5,400		596,381
AVTEC Deferred Maintenance	-	-	-	-	-	-	-
N Pacific Fisheries	27,600	376	3,621	322			31,918
Total	203,841	13,106	154,037	263,916	5,400	798,600	1,438,900
Grand Total	\$ 65,679,378	\$ 1,512,429	\$ 22,519,915	\$ 3,103,414	\$ 347,466	\$ 45,541,079	\$ 138,703,681

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY 2008 INDIRECT COST RATE PROPOSAL**

**BUDGETED DEPARTMENT EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2008**

ORGANIZATION UNIT	PERSONAL 71000	TRAVEL 72000	SERVICES 73000	SUPPLIES 74000	CAPITAL 75000	ASSISTANCE 77000	TOTAL
Office of the Commissioner							
Commissioner's Office	\$ 755,000	\$ 45,900	\$ 291,500	\$ 11,700			\$ 1,104,100
AK Labor Relations Agency	447,100	12,300	48,200	9,000			516,600
Office of Citizenship Assistance	101,700	-	62,700	3,500			167,900
Total	1,303,800	58,200	402,400	24,200	-	-	1,788,600
Administrative Services							
Management Services	2,733,200	12,500	509,400	73,200	10,000		3,338,300
Human Resources			951,500				951,500
Leasing			3,311,300				3,311,300
Data Processing	4,210,800	48,000	2,452,500	42,300	20,000		6,773,600
Labor Market Information	3,463,800	99,300	1,253,700	107,800	15,000		4,939,600
Total	10,407,800	159,800	8,478,400	223,300	45,000	-	19,314,300
Workers' Compensation							
Workers' Compensation	3,931,400	164,700	846,500	68,100	14,400	70,800	5,095,900
Workers' Comp. Appeals Comm	320,100	36,800	198,500	5,000			560,400
WC Benefits Guaranty Fund						50,000	50,000
Second Injury Fund	170,700	2,500	57,600	5,200	8,000	3,739,000	3,983,000
Fishermen's Fund	199,400	18,200	204,600	16,600		1,200,000	1,638,800
Total	4,621,600	222,200	1,307,200	94,900	22,400	5,059,800	11,328,100
Labor Standards and Safety							
Wage and Hour Admin.	1,786,000	40,400	285,200	28,600			2,140,200
Mechanical Inspection	2,157,400	125,000	394,000	49,900			2,726,300
Occupational Safety and Health	4,034,800	268,800	1,094,900	87,400			5,485,900
Alaska Safety Advisory Council	51,300	8,700	48,800	14,300			123,100
Total	8,029,500	442,900	1,822,900	180,200	-	-	10,475,500
Employment Security							
Employment Security	17,458,300	258,200	3,724,600	400,000		5,470,400	27,311,500
Unemployment Insurance	15,401,600	132,700	4,449,400	286,500	-		20,270,200
Adult Basic Education	289,600	21,200	146,700	35,700		2,764,900	3,258,100
Total	33,149,500	412,100	8,320,700	722,200	-	8,235,300	50,839,800

**ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
FY 2008 INDIRECT COST RATE PROPOSAL**

**BUDGETED DEPARTMENT EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2008**

ORGANIZATION UNIT	PERSONAL 71000	TRAVEL 72000	SERVICES 73000	SUPPLIES 74000	CAPITAL 75000	ASSISTANCE 77000	TOTAL
Business Partnerships							
Workforce Investment Board	487,200	63,200	105,000	7,000			662,400
Business Services	2,303,300	118,800	4,493,300	33,900		27,796,900	34,746,200
AK Vocational Technical Center	6,449,000	66,700	2,721,100	1,100,400	41,500	347,000	10,725,700
AVTEC Facilities Maintenance	906,900	500	669,700	56,700			1,633,800
Kotzebue Tech Center Grant						1,226,900	1,226,900
SAVEC						228,000	228,000
Yuut						228,000	228,000
NW AK Career & Technical Center						400,000	400,000
Total	10,146,400	249,200	7,989,100	1,198,000	41,500	30,226,800	49,851,000
Vocational Rehabilitation							
Vocational Rehab. Admin.	1,171,900	40,800	342,600	45,500			1,600,800
Client Services	7,165,500	179,900	1,106,900	177,800		5,798,500	14,428,600
Independent Living Rehab.		11,600	34,000	1,500		1,447,500	1,494,600
Disability Determination	2,275,800	17,300	735,700	32,500		1,900,000	4,961,300
Special Projects	196,800	46,700	586,600	42,700		786,900	1,659,700
Assistive Technology	60,000	5,000	25,000	10,000		453,400	553,400
Americans with Disabilities Act	120,000	20,800	75,100	6,900			222,800
Total	10,990,000	322,100	2,905,900	316,900		10,386,300	24,921,200
Grand Total	\$ 78,648,600	\$ 1,866,500	\$ 31,226,600	\$ 2,759,700	\$ 108,900	\$ 53,908,200	\$ 168,518,500

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

BUDGETED DEPARTMENT FUNDING
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

ORGANIZATION UNIT	FEDERAL	GENERAL FUND	I/A RECEIPTS	EMPLOY TRAINING	WORKERS SAFETY	SECOND INJURY	OTHER	TOTAL
Office of the Commissioner								
Commissioner's Office		\$ 722,500	\$ 381,600					\$ 1,104,100
AK Labor Relations Agency		516,600						516,600
Office of Citizenship Assistance		167,900						167,900
Total	-	1,407,000	381,600	-	-	-	-	1,788,600
Administrative Services								
Management Services	2,175,600	405,300	757,400					3,338,300
Human Resources		346,400	605,100					951,500
Leasing		3,311,300						3,311,300
Data Processing	4,221,500	793,300	1,758,800					6,773,600
Labor Market Information	1,910,900	1,392,600	1,414,800		111,100		110,200	4,939,600
Total	8,308,000	6,248,900	4,536,100	-	111,100	-	110,200	19,314,300
Workers' Compensation								
Workers' Compensation		3,300			5,092,600			5,095,900
Workers' Comp. Appeals Comm					560,400			560,400
WC Benefits Guaranty Fund							50,000	50,000
Second Injury Fund		200				3,982,800		3,983,000
Fishermen's Fund							1,638,800	1,638,800
Total	-	3,500	-	-	5,653,000	3,982,800	1,688,800	11,328,100
Labor Standards and Safety								
Wage and Hour Admin.		1,674,000	466,200					2,140,200
Mechanical Inspection		75,600	361,800				2,288,900	2,726,300
Occupational Safety and Health	2,403,500	22,800	301,000		2,758,600			5,485,900
Alaska Safety Advisory Council							123,100	123,100
Total	2,403,500	1,772,400	1,129,000	-	2,758,600	-	2,412,000	10,475,500
Employment Security								
Employment Security	12,292,900	1,874,000	12,100,300				1,044,300	27,311,500
Unemployment Insurance	17,818,700	1,591,100	95,800	344,800			419,800	20,270,200
Adult Basic Education	1,141,700	2,116,400						3,258,100
Total	31,253,300	5,581,500	12,196,100	344,800	-	-	1,464,100	50,839,800

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

BUDGETED DEPARTMENT FUNDING
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

ORGANIZATION UNIT	FEDERAL	GENERAL FUND	I/A RECEIPTS	EMPLOY TRAINING	WORKERS SAFETY	SECOND INJURY	OTHER	TOTAL
Business Partnerships								
Workforce Investment Board		61,600	600,800					662,400
Business Services	25,158,400	2,317,700	554,400	6,715,700				34,746,200
AK Vocational Technical Center	450,000	5,621,000	788,900				3,865,800	10,725,700
AVTEC Facilities Maintenance			1,330,300				303,500	1,633,800
Kotzebue Tech Center Grant		600,000					626,900	1,226,900
SAVEC							228,000	228,000
Yuut							228,000	228,000
NW AK Career & Technical Center		400,000						400,000
Total	<u>25,608,400</u>	<u>9,000,300</u>	<u>3,274,400</u>	<u>6,715,700</u>	<u>-</u>	<u>-</u>	<u>5,252,200</u>	<u>49,851,000</u>
Vocational Rehabilitation								
Vocational Rehab. Admin.	1,407,800	140,100	52,900					1,600,800
Client Services	9,744,100	4,261,100	98,400				325,000	14,428,600
Independent Living Rehab.	770,800	723,800						1,494,600
Disability Determination	4,729,900	1,900	229,500					4,961,300
Special Projects	1,573,000	86,700						1,659,700
Assistive Technology	457,400		96,000					553,400
Americans with Disabilities Act			222,800					222,800
Total	<u>18,683,000</u>	<u>5,213,600</u>	<u>699,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,000</u>	<u>24,921,200</u>
Grand Total	<u>\$ 86,256,200</u>	<u>\$ 29,227,200</u>	<u>\$ 22,216,800</u>	<u>\$ 7,060,500</u>	<u>\$ 8,522,700</u>	<u>\$ 3,982,800</u>	<u>\$ 11,252,300</u>	<u>\$ 168,518,500</u>

SECTION VI
CLASSIFICATION OF COSTS

CLASSIFICATION OF COSTS

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

Schedules are provided in this Section that supports the classification of all Department costs. All schedules reconcile to Department expenditure schedules provided in Section V, Financial Information. A brief description of each schedule is provided in the following text. Schedules are provided following the narratives.

Schedule VI A: Classification of FY 2006 Total Actual Costs

The Schedule provides the classification of the Department's total costs for the fiscal year ended June 30, 2006. The Schedule reconciles to Schedule V-A, Actual Department Expenditures for the Fiscal Year Ended June 30, 2006, 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 FY 2006 carry-forward adjustments, which are included in the development of FY 2008 fixed indirect cost rates. The Schedule is formatted as follows:

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

Support Schedules

Support schedules and/or information are provided for each component and costs that has been classified as indirect. Schedules on the components are formatted as follows:

- Description - brief description of cost category.
- Total Costs - total component costs that reconciles to Schedule VA and VI-A.
- Direct Costs - costs that benefit a specific program, do not benefit all programs, and/or are OMB A-87 unallowable as indirect costs.
- Indirect Costs - costs that have been classified as either department-wide or division indirect costs.

Schedule VI A-1: Commissioner's Office

The Commissioner, Assistant Commissioner and their support staff are responsible for ensuring the overall coordination and accomplishment of the Department mission and responsibilities. The Commissioner and Assistant 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.

Costs attributable to the six positions of the Commissioner's Office have been classified as Department-wide indirect costs. In addition to the Commissioner and Assistant Commissioner, the following positions are included in the Commissioner's Office:

- Regulation Specialist II (PCN 07-1007) - The position researches state and federal program statutes, policies, and procedures; and assists Division and program management in the development and revision of Department program regulations.
- Executive Secretary I (PCN 07-1015) - The position provides clerical support for the Commissioner's Office and provides other general Department support activities benefiting all programs of the Department.
- Special Assistant to the Commissioner II (PCN 07-1003) - The position monitors, researches, and reports all aspects of issues related to the management of the Department; and assists in the development of policy and coordination of program activities to ensure state and federal program objectives are accomplished.
- Special Assistant to the Commissioner I (PCN 07-1037) - The position provides communications support for all communications, but especially publications. Communication is achieved through a variety of media, including newsletters, press releases, and other publications.

*Special Projects
Regulations Review; Collaboration w/ external entities*

Schedule VI A-2: Management Services

The Management Services Component of the Administrative Services Division is responsible for the provision of efficient, effective administrative service in support of all Department programs. The Component provides budget planning, development, monitoring and reporting; federal and state accounting and reporting; publication assistance; human resource management; and procurement, mail and office space management for Department programs. The Component is organized into the following sections:

- ❑ Director's Office - The Director of Administrative Services 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 the management oversight of all activities and services of the Administrative Services Division. The Office consists of the following positions:
 - Division Director - PCN 07-1101
 - Administrative Services Manager – PCN 07-1201
 - Program Budget Analyst IV – PCN 07-1205
 - Administrative Manager I - PCN 07-5196
 - Administrative Assistant – PCN 07-1222
 - Internal Auditor IV – PCN 07-1103
 - Student Intern I – PCN 07-N142
- ❑ Procurement and Office Services Section - The Section is responsible for records management, central mailroom, procurement, supply distribution, property management, and other general administrative services for all Department divisions and programs. The Section consists of the following positions:
 - Administrative Clerk III - PCN 07-1204
 - Procurement Specialist II - PCN 07-1226
 - Procurement Specialist III – PCN 07-1401
 - Mail Services Courier – PCN 07-1404
 - Procurement Specialist I – PCN 07-1405

- Administrative Manager I – PCN 07-1406
- Mail Services Courier - PCN 07-1509
- Publications Office –The Publications Office produces labor market information for all state and federally funded programs of the Alaska Department of Labor and Workforce Development. Labor market information provided 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. Publications Office information reaches job seekers, employers, persons in the work force, and researchers. In addition to writing, editing, and production services, the Publication Office also arranges for distribution of products through webmaster services and maintains mailing lists representing a wide spectrum of the labor market public.
 - Publication Specialist II - PCN 07-1731
 - Publication Specialist II - PCN 07-5382
- Fiscal Services Section - The 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 are provided and benefit all divisions and programs. The Section consists of the following positions:
 - Accounting Clerk II - PCN 07-1202
 - Accounting Supervisor I - PCN 07-1203
 - Accounting Technician II - PCN 07-1209
 - Accounting Supervisor I - PCN 07-1211
 - Accounting Technician I - PCN 07-1213
 - Accountant III - PCN 07-1216
 - Accountant III – PCN 07-1218
 - Accountant III - PCN 07-1221
 - Accounting Technician II - PCN 07-1223
 - Accounting Technician I - PCN 07-1224

- Accountant II - PCN 07-1225
- Accounting Clerk II - PCN 07-1513
- Accountant III – PCN 07-1515
- Accounting Technician III - PCN 07-1710
- Accounting Clerk II - PCN 08-0475
- Accountant II- PCN 21-2007
- Accounting Clerk II - PCN 21-2034
- Accountant IV - PCN 21-2046
- Accounting Technician I – PCN 21-2048

Schedule VI A- 3: Alaska Vocational Technical Center (AVTEC)

AVTEC is a public post-secondary vocational technical education and training institute that provides vocational technical education programs for Alaskans across the state. On July 1, 2004, AVTEC was transferred from the Department of Education and Early Development (DEED) to the Department of Labor and Workforce Development, and became part of the Division of Business Partnerships (BP).

While part of DEED, AVTEC provided their own administrative support, doing some of the things for themselves that the DLWD Administrative Services Division staff does for the other divisions and sections in the department. They input their own invoices into the accounting system, do much of their own purchasing, input their own travel reimbursements, and input their own timesheets. AVTEC also provides their own data processing support. They have a Micro/Network Technician, as well as teachers who teach information technology to students, that are on site and able to address their own information technology needs.

As a result, they do not require the same level of administrative support from the Administrative Services Division. In order to be equitable, and treat like costs in a like manner across the department, the three staff in AVTEC that perform accounting, procurement, and human resource activities are included in the indirect cost pool, along with some support costs for those positions.

- Administrative Assistant – PCN 05-8395
- Accounting Clerk I - PCN 05-8396
- Supply Technician II - PCN 05-8397

Schedule VI A-4: Vocational Rehabilitation Administration

The Vocational Rehabilitation Administration Component provides administrative oversight and centralized administrative services for all components and programs of the Division of Vocational Rehabilitation. Services provided by the Component are distinct from those provided by the Commissioner's Office and Management Services. Services are particular to DVR and include: processing of approximately 36,000 payments for 10,000 clients and multiple 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 of penalties and penalty interest. Following are the positions included in the Component:

- Division Director - PCN 05-2001
- Accounting Supervisor II - PCN 05-2003
- Administrative Assistant - PCN 05-2004
- Community Rehabilitation Program Specialist - PCN 05-2010
- Administrative Manager IV - PCN 05-2023
- Accounting Technician II - PCN 05-2042
- Secretary – PCN 05-2044
- Project Assistant - PCN 05-2046
- Program Coordinator – PCN 05-2100
- Administrative Manager I - PCN 05-2205
- Accounting Technician I – PCN 05-7007
- Project Assistant – PCN 07-5970

Schedule VI A - 5: DOA Paid Leases for Indirect Services

The costs of leased space occupied by positions in the indirect cost pool have been identified and classified as department-wide indirect costs. Cost of this leased space, is paid by the Alaska Department of Administration (DOA), Division of General Services. These costs are an approved Section II billed service identified on the FY 2006 State-wide Cost Allocation Agreement (Appendix E) as "Space Rental - Leased Space". The Department reimburses DOA for a portion of

the lease costs by directly charging the components' budgets, while the remainder is covered by General Funds in the Leasing Component. Schedule VI A-5 identifies the total costs of the lease paid by DOA, the amount reimbursed by the Department, and the balance that is claimed as additional indirect costs.

FY 2006 Legislative Audit

Legislative Audit bills the Department for the costs of audit services. These costs are an approved Section II billed service identified on the FY 2006 State-wide Cost Allocation Agreement (Appendix E) as "Legislative Audit". Costs billed to the Department for audit services related to specific programs are charged as direct costs to benefiting programs. Costs that are billed for Statewide Single Audits are allocated to all programs. Costs for audit services that are not billed and benefiting all programs and activities of the Department are classified as indirect costs and included in the development of the Department-wide indirect cost rate.

FY 2006 State-Wide Cost Allocation Plan

Costs identified in the FY 2006 State-Wide Cost Allocation Plan (SWCAP) for the Department of Labor and Workforce Development. The SWCAP was approved by the U.S. Department of Health and Human Services. A copy of the cost allocation agreement is provided in Appendix E.

Schedule VI B: Classification of FY 2006 Actual Personal Services Costs

The Schedule provides the classification of the Department's personal services costs for the fiscal year ended June 30, 2006. The Schedule reconciles to Schedule V-A, Actual Department Expenditures for the Fiscal Year Ended June 30, 2006, in Section V of the Proposal. Schedule information is utilized in the determination of the FY 2006 carry-forward adjustments, which are included in the development of FY 2008 fixed rates. The Schedule is formatted as follows:

- Organization Unit - brief title of divisions and components comprising each division.
- Support Schedule - support schedule providing detail information on costs that have been classified as department-wide or division indirect costs. The support schedules referenced are the 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 FY 2008 Total Budgeted Costs

The Schedule provides the classification of the Department's total costs for the fiscal year ending June 30, 2008. The Schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2008, 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. The Schedule is formatted as follows:

- Organization Unit - brief title of divisions and components comprising each division.
- Support Schedule - support schedule providing 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-B in Section V of the Proposal.
- Excluded Costs - costs included in the Department's Governor's budget request that are not expected to occur.
- Direct Costs - costs specifically or readily identifiable with a specific program.
- Department-Wide Indirect Costs - indirect costs benefiting all programs of the Department.
- Division Indirect Costs - indirect costs benefiting all programs of a division.
- Total Indirect Costs - total costs classified as indirect costs.

Support Schedules

Support schedules and/or information are provided for each component and cost that has been classified as indirect. Schedules on the components are formatted as follows:

- Description - brief description of positions and costs.
- PCN - the position control number.
- Months - number of months a position was originally budgeted to be filled and the revised number of months the position is currently projected to be filled.

- Per Budget - total costs originally included in the Department's budget as submitted by the Governor to the Legislature.
- Adjust/Excluded Costs - costs added to or excluded from the Department's budget as submitted by the Governor to the Legislature.
- Total Costs - total costs that are expected to occur in FY 2008.
- Direct Costs - costs that benefit a specific program, do not benefit all programs, and/or are OMB A-87 unallowable as indirect costs.
- Indirect Costs - costs that have been classified as either department-wide or division indirect costs.

Schedule VI C-1: Commissioner's Office

The Commissioner, Assistant Commissioner and their support staff are responsible for ensuring the overall coordination and accomplishment of the Department mission and responsibilities. The Commissioner and Assistant 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.

Costs attributable to the six positions of the Commissioner's Office have been classified as Department-wide indirect costs. In addition to the Commissioner and Assistant Commissioner, the following positions are included in the Commissioner's Office:

- Regulation Specialist II (PCN 07-1007) - The position researches state and federal program statutes, policies, and procedures; and assists Division and program management in the development and revision of Department program regulations.
- Executive Secretary I (PCN 07-1015) - The position provides clerical support for the Commissioner's Office and provides other general Department support activities benefiting all programs of the Department.
- Special Assistant to the Commissioner II (PCN 07-1003) - The position monitors, researches, and reports all aspects of issues related to the management of the Department; and assists in the development of policy and coordination of program activities to ensure state and federal program objectives are accomplished.
- Special Assistant to the Commissioner I (PCN 07-1037) - The position monitors, researches, and reports all aspects of issues related to the administrative management of the Department; and collaborates with external entities that have an administrative relationship to ensure state and federal program objectives are accomplished.

Schedule VI C-2: Management Services

The Management Services Component of the Administrative Services Division is responsible for the provision of efficient, effective administrative service in support of all Department programs. The Component provides budget planning, development, monitoring and reporting; federal and state accounting and reporting; and procurement, mail and office space management for Department programs. The Component is organized into the following sections:

- Director's Office - The Director of Administrative Services 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 the management oversight of all activities and services of the Administrative Services Division. The Office consists of the following positions:
 - Division Director - PCN 07-1101
 - Internal Auditor IV - PCN 07-1103
 - Administrative Services Manager - PCN 07-1201
 - Budget Manager - PCN 07-1205

- Procurement and Office Services Section - The Section is responsible for records management, central mailroom, procurement, supply distribution, property management, and other general administrative services for all Department divisions and programs. The Section consists of the following positions:
 - Supply Technician I - PCN 07-1106
 - Procurement Specialist III - PCN 07-1107
 - Administrative Clerk III - PCN 07-1204
 - Administrative Assistant - PCN 07-1222
 - Procurement Specialist II - PCN 07-1226
 - Procurement Specialist III - PCN 07-1401
 - Mail Services Courier - PCN 07-1404
 - Procurement Specialist II - PCN 07-1405
 - Mail Services Courier - PCN 07-1509

- Administrative Manager I – PCN 07-5196
- Fiscal Services Section - The 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 are provided and benefit all divisions and programs. The Section consists of the following positions:
 - Accounting Technician I – PCN 07-1105
 - Accounting Clerk II - PCN 07-1202
 - Accounting Supervisor I - PCN 07-1203
 - Accounting Technician II - PCN 07-1209
 - Accounting Supervisor I - PCN 07-1211
 - Accounting Technician I - PCN 07-1213
 - Accounting Technician III - PCN 07-1216
 - Accountant III – PCN 07-1218
 - Accountant III - PCN 07-1221
 - Accounting Technician II - PCN 07-1223
 - Accounting Technician I - PCN 07-1224
 - Accountant II - PCN 07-1225
 - Accounting Clerk II - PCN 07-1513
 - Accountant III – PCN 07-1515
 - Accounting Technician III - PCN 07-1710
 - Accounting Clerk II - PCN 08-0475
 - Accountant II- PCN 21-2007
 - Accounting Clerk II - PCN 21-2034
 - Accountant IV - PCN 21-2046

- Accounting Technician I – PCN 21-2048
- Student Intern I – PCN 07-N06036

Schedule VI C-3: Labor Market Information (LMI)

Publications Office – The Publications Office produces labor market information for all state and federally funded programs of the Alaska Department of Labor and Workforce Development. Labor market information provided 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. Publications Office information reaches job seekers, employers, persons in the workforce, and researchers. In addition to writing, editing, and production services, the Publications Office also arranges for distribution of products through webmaster services and maintains mailing lists representing a wide spectrum of the labor market public. This is an increase in staff included from prior years to incorporate supervisory oversight (see PCN 07-1704) attributable to Publications Office staff activities, and to provide for web master backup for PCN 07-5382 (see PCN 07-1739).

- Economist IV – PCN 07-1704
- Publication Specialist II – PCN 07-1731
- Research Analyst I – PCN 07-1739
- Publication Specialist II – PCN 07-5382

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

AVTEC is a public post-secondary vocational technical education and training institute that provides vocational technical education programs for Alaskans across the state. AVTEC has some administrative support staff that provides services that the DLWD Administrative Services Division staff does for the other divisions and sections in the department. The AVTEC administrative support staff input invoices into the accounting system, do much of the purchasing, process travel reimbursements, and input their own timesheets for the multiple AVTEC components. AVTEC also provides their own data processing support since they have a Micro/Network Technician, as well as teachers who teach information technology to students, that are on site and able to address their own information technology needs.

As a result, they do not require the same level of administrative support from the Administrative Services Division. In order to be equitable, and treat like costs in a like manner across the department, the two staff in AVTEC that perform accounting and procurement activities are included in the indirect cost pool, along with some support costs for those positions.

- Accounting Clerk I - PCN 05-8396

- Supply Technician II - PCN 05-8397

Schedule VI C-5: Vocational Rehabilitation Administration

The Vocational Rehabilitation Administration Component provides administrative oversight and centralized administrative services for all components and programs of the Division of Vocational Rehabilitation. Services provided by the Component are distinct from those provided by the Commissioner's Office and Management Services. Services are particular to DVR and include: processing of approximately 36,000 payments for 10,000 clients and multiple 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 of penalties and penalty interest. Following are the positions included in the Component:

- Division Director - PCN 05-2001
- Accounting Supervisor II - PCN 05-2003
- Administrative Assistant - PCN 05-2004
- Community Rehabilitation Program Specialist - PCN 05-2010
- Administrative Manager IV - PCN 05-2023
- Accounting Technician II - PCN 05-2042
- Secretary - PCN 05-2044
- Project Assistant - PCN 05-2046
- Program Coordinator - PCN 05-2100
- Administrative Manager I - PCN 05-2205
- Accounting Technician I - PCN 05-7007
- Project Assistant - PCN 07-5970
- Student Intern I - PCN 07-N028

Schedule VI C-6: DOA Paid Leases for Indirect Services

The costs of leased space occupied by positions in the indirect cost pool have been identified and classified as department-wide indirect costs. Cost of this leased space, is paid by the Alaska Department of Administration (DOA), Division of General Services. These costs are an approved Section II billed service identified on the FY 2006 State-wide Cost Allocation Agreement (Appendix E) as "Space Rental - Leased Space". The Department reimburses DOA for a portion of the lease costs by directly charging to the components' budget, while the remainder is covered by General Funds in the Leasing Component. Schedule VI C-6 identifies the total costs of the budgeted lease to be paid by DOA, the amount budgeted to be reimbursed by the Department as a direct expense, and the balance paid from State funds that are claimed as additional indirect costs. The 2006 costs have been utilized in the development of the FY 2008 indirect cost rates. FY 2008 actual costs will be utilized in determining the FY 2008 carry-forward.

FY 2008 Legislative Audit

Legislative Audit bills the Department for the costs of audit services. These costs are an approved Section II billed service and will be identified on the FY 2008 State-wide Cost Allocation Agreement as "Legislative Audit". Costs billed to the Department for audit services related to specific programs are charged as direct costs to benefiting programs. Costs that are billed for Statewide Single Audits are allocated to all programs. Costs for audit services benefiting all programs and activities of the Department are classified as indirect costs and included in the development of the Department-wide indirect cost rate. Since the FY 2008 State-Wide Cost Allocation Agreement is not yet complete the FY 2006 Legislative Audit costs have been utilized in the development of the FY 2008 indirect cost rates. FY 2008 actual costs will be utilized in determining the FY 2008 carry-forward.

FY 2008 State-Wide Cost Allocation Plan

Costs will be identified in the FY 2008 State-Wide Cost Allocation Plan (SWCAP) for the Department of Labor and Workforce Development. Since the FY 2008 State-Wide Cost Allocation Agreement is not yet complete the FY 2006 costs have been utilized in the development of the FY 2008 indirect cost rates. FY 2008 actual costs will be utilized in determining the FY 2008 carry-forward.

The SWCAP was approved by the U.S. Department of Health and Human Services. A copy of the cost allocation agreement is provided in Appendix E.

Schedule VI D: Classification of FY 2008 Budgeted Personal Services Costs

The Schedule provides the classification of the Department's budgeted personal services costs for the fiscal year ending June 30, 2008. The Schedule reconciles to Schedule V-B, Budgeted Department Expenditures for the Fiscal Year Ending June 30, 2008, in Section V of the Proposal. Schedule information is utilized in the determination of the FY 2008 indirect cost rate base. The Schedule is formatted as follows:

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

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

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

SCHEDULE VI - A

CLASSIFICATION OF FY 2006 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS	
				DEPT-WIDE	DIVISION
Office of the Commissioner	VI A-1	\$ 1,055,431	\$ 610,213	\$ 445,218	\$ 445,218
Commissioner's Office		429,839	-	-	
AK Labor Relations Agency		97,305	-	-	
Office of Citizenship Assistance		1,137,357	-	445,218	
Total		1,582,575		445,218	445,218
Administrative Services	VI A-2	2,472,193	(1,272)	2,473,464	2,473,464
Management Services		204,800	-	-	
Human Resources		2,969,582	-	-	
Leases		5,987,536	-	-	
Data Processing		3,170,568	-	-	
Labor Market Information		14,804,678	-	2,473,464	
Total		24,548,357		2,473,464	2,473,464
Workers' Compensation		3,365,704	3,365,704	-	-
Workers' Compensation		3,300,711	3,300,711	-	-
Second Injury Fund		1,226,026	1,226,026	-	-
Fishermen's Fund		7,892,442	7,892,442	-	-
Total			12,784,883		
Labor Standards and Safety		1,641,141	1,641,141	-	-
Wage and Hour Admin.		1,999,016	1,999,016	-	-
Mechanical Inspection		4,131,315	4,131,315	-	-
Occupational Safety and Health		13,813	13,813	-	-
Alaska Safety Advisory Council		7,785,285	7,785,285	-	-
Total			17,571,570		
Employment Security		28,281,318	28,281,318	-	-
Employment Security		18,063,668	18,063,668	-	-
Unemployment Insurance		2,753,475	2,753,475	-	-
Adult Basic Education		49,098,461	49,098,461	-	-
Total		98,196,862			
Business Partnerships	VI A-3	588,534	588,534	-	-
Workforce Investment Board		26,400,208	26,400,208	-	-
Business Services		8,387,781	8,387,781	122,090	122,090
AK Vocational Technical Center		1,055,832	1,055,832	-	-
AVTEC Facilities Maintenance		561,886	561,886	-	-
Kotzebue Tech Center Grant		36,994,241	36,994,241	122,090	122,090
Total		73,986,482		244,180	244,180

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

SCHEDULE VI - A

CLASSIFICATION OF FY 2006 TOTAL ACTUAL COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	DIRECT COSTS	INDIRECT COSTS	
				DEPT-WIDE	DIVISION TOTAL
Vocational Rehabilitation	VI A-4	1,236,525	815		
Vocational Rehab. Admin.		11,309,196	11,309,196	1,235,710	1,235,710
Client Services		1,214,903	1,214,903	-	-
Independent Living Rehab.		3,792,898	3,792,898	-	-
Disability Determination		970,750	970,750	-	-
Special Projects		428,327	428,327	-	-
Assistive Technology		154,501	154,501	-	-
Americans with Disabilities Act					
Total		19,107,099	17,871,389	1,235,710	1,235,710
Capital Reimbursable Svc Agreement					
AVTEC Deferred Maintenance					
N Pacific Fisheries		31,918	31,918		
Total		31,918	31,918		
Other Appropriations					
SW AK Voc Ed		205,300	205,300		
YUUT Eitnaurviat		205,300	205,300		
NW AK Career Tech		400,000	400,000		
SB130 WC Insurance		596,381	596,381		
Total		1,406,981	1,406,981		
Total Actual		138,703,681	134,549,289	3,040,772	4,276,482
Additional Costs					
FY 2006 State Paid Leases	VI A-5 Appendix C Appendix D Appendix E	202,699	-	183,032	183,032
FY 2006 Legislative Audit		150,737	-	150,737	150,737
FY 2006 AKSAS Unbilled		2,644	-	2,644	2,644
FY 2006 State-wide Costs		684,664	-	684,664	684,664
Total Additional Costs		1,040,744		1,021,078	1,021,078
Total Department Costs		\$ 139,744,425	\$ 134,549,289	\$ 4,061,850	\$ 5,297,560

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 640,813	\$ 236,806	\$ 404,007
Travel	38,767	23,326	15,441
Services			
Unallowable Vehicles		-	
Penalties and Fines		-	
Penalty Interest	854	854	
Other	363,192	341,032	22,159
Total Services	364,046	341,887	22,159
Supplies	11,805	8,194	3,612
Capital Outlays			
Equipment Less Than \$5,000	-	-	-
Equipment \$5,000 and Greater	-	-	-
Total Capital Outlays	-	-	-
Grants, Claims, Assistance			
Total Costs	\$ 1,055,431	\$ 610,213	\$ 445,218

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 2,098,274	\$ -	\$ 2,098,274
Travel	19,874	-	19,874
Services			
Unallowable Vehicles	(1,296)	(1,296)	
Penalties and Fines			
Penalty Interest	24	24	
Other	251,513	-	251,513
Total Services	250,241	(1,272)	251,513
Supplies	83,845	-	83,845
Capital Outlays			
Equipment Less Than \$5,000	19,959	-	19,959
Equipment \$5,000 and Greater			
Total Capital Outlays	19,959	-	19,959
Grants, Claims, Assistance			
Total Costs	\$ 2,472,193	\$ (1,272)	\$ 2,473,464

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services	\$ 4,926,071	\$ 4,817,037	\$ 109,034
Travel	46,110	46,110	
Services			
Unallowable Vehicle	5,354	5,354	
Penalties and Fines	35	35	
Penalty Interest	57	57	
Other	2,159,665	2,146,609	13,056
Total Services	2,165,112	2,152,056	13,056
Supplies	865,370	865,370	
Capital Outlays			
Equipment Less Than \$5,000	119,185	119,185	
Equipment \$5,000 and Greater	-	-	
Total Capital Outlays	119,185	119,185	
Grants, Claims, Assistance	265,932	265,932	
Total Costs	\$ 8,387,781	\$ 8,265,691	\$ 122,090

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

DESCRIPTION	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services	\$ 942,066	\$ -	\$ 942,066
Travel	33,385	-	33,385
Services			
Unallowable Vehicle	-	-	-
Penalties and Fines	-	-	-
Penalty Interest	15	15	
Other	226,946	800	226,146
Total Services	226,961	815	226,146
Supplies	34,113	-	34,113
Capital Outlays			
Equipment Less Than \$5,000	-	-	-
Equipment \$5,000 and Greater	-	-	-
Total Capital Outlays	-	-	-
Grants, Claims, Assistance			
	-	-	-
Total Costs	\$ 1,236,525	\$ 815	\$ 1,235,710

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

STATE PAID LEASES FOR INDIRECT SERVICES
 ACTUAL DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

DESCRIPTION	STATE TOTAL COSTS	PAID BY CHARGING COMPONENT	PAID WITH OTHER STATE FUNDS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Anchorage Leased Space					
Commissioner's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Management Services	34,434	8,697	25,737	-	25,737
Total Juneau Space	34,434	8,697	25,737	-	25,737
Juneau Leased Space					
Commissioner's Office	61,941		61,941	19,666	42,274
Management Services	168,857	54,948	113,910	-	113,910
Total Juneau Space	230,798	54,948	175,850	19,666	156,184
Wasilla Leased Space					
Commissioner's Office					
Management Services	2,998	1,886	1,112	-	1,112
Total Juneau Space	2,998	1,886	1,112	-	1,112
Total Costs	\$ 268,229	\$ 65,531	\$ 202,699	\$ 19,666	\$ 183,032

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY 2006 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL	DIRECT PERSONAL	INDIRECT PERSONAL SERVICES	
				DEPT-WIDE	DIVISION TOTAL
Office of the Commissioner	VI A-1	\$ 640,813	\$ 236,806	\$ 404,007	\$ 404,007
Commissioner's Office		365,481	365,481	-	-
AK Labor Relations Agency		82,961	82,961	-	-
Office of Citizenship Assistance Total		1,089,255	685,248	404,007	404,007
Administrative Services	VI A-2	2,098,274	-	2,098,274	2,098,274
Management Services		-	-	-	-
Human Resources		-	-	-	-
Leases		3,466,180	3,466,180	-	-
Data Processing		2,433,972	2,433,972	-	-
Labor Market Information Total	7,998,425	5,900,151	2,098,274	2,098,274	
Workers' Compensation		2,579,031	2,579,031	-	-
Workers' Compensation		184,801	184,801	-	-
Second Injury Fund		138,402	138,402	-	-
Fishermen's Fund Total		2,902,234	2,902,234	-	-
Labor Standards and Safety		1,264,319	1,264,319	-	-
Wage and Hour Admin.		1,490,641	1,490,641	-	-
Mechanical Inspection		2,964,544	2,964,544	-	-
Occupational Safety and Health		8,064	8,064	-	-
Alaska Safety Advisory Council Total		5,727,568	5,727,568	-	-
Employment Security		17,358,602	17,358,602	-	-
Employment Security		13,897,282	13,897,282	-	-
Unemployment Insurance		222,256	222,256	-	-
Adult Basic Education Total		31,478,140	31,478,140	-	-

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY 2006 ACTUAL PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL	DIRECT PERSONAL	INDIRECT PERSONAL SERVICES	
				DEPT-WIDE	DIVISION
Business Partnerships					
Workforce Investment Board		431,231	431,231	-	-
Business Services		1,617,893	1,617,893	-	-
AK Vocational Technical Center	VI A-3	4,926,071	4,817,037	109,034	109,034
AVTEC Facilities Maintenance		619,906	619,906	-	-
Kotzebue Tech Center Grant		-	-	-	-
Total		7,595,101	7,486,066	109,034	-
Vocational Rehabilitation					
Vocational Rehab. Admin.	VI A-4	942,066	-	942,066	942,066
Client Services		5,615,975	5,615,975	-	-
Independent Living Rehab.		-	-	-	-
Disability Determination		1,806,461	1,806,461	-	-
Special Projects		220,975	220,975	-	-
Assistive Technology		-	-	-	-
Americans with Disabilities Act		99,338	99,338	-	-
Total		8,684,816	7,742,750	942,066	942,066
Other Appropriations					
SW AK Voc Ed		-	-	-	-
YUUT Eitinaurviat		-	-	-	-
NW AK Career Tech		-	-	-	-
SB130 WC Insurance		176,241	176,241	-	-
AVTEC Deferred Maintenance		-	-	-	-
N Pacific Fisheries		27,600	27,600	-	-
Total		203,841	203,841	-	-
Total Actual		65,679,378	62,125,998	2,611,315	3,444,346
Additional Costs					
FY 2006 State Paid Leases	VI A-5	-	-	-	-
FY 2006 Legislative Audit	Appendix C	-	-	-	-
FY 2006 AKSAS Unbilled	Appendix D	-	-	-	-
FY 2006 State-wide Costs	Appendix E	-	-	-	-
Total Additional Costs		-	-	-	-
Total Department Costs		\$ 65,679,378	\$ 62,125,998	\$ 2,611,315	\$ 3,444,346

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY 2008 TOTAL BUDGETED COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	EXCLUDED COSTS	DIRECT COSTS	INDIRECT COSTS		
					DEPT-WIDE	DIVISION	TOTAL
Office of the Commissioner	VI C-1	\$ 1,104,100	\$ -	\$ 270,957	\$ 833,143	\$ -	\$ 833,143
Commissioner's Office		516,600	-	516,600	-	-	-
AK Labor Relations Agency		167,900	-	167,900	-	-	-
Office of Citizenship Assistance		1,788,600	-	955,457	833,143	-	833,143
Administrative Services	VI C-2	3,336,300	-	2,000	3,336,300	-	3,336,300
Management Services		951,500	-	951,500	-	-	-
Human Resources		3,311,300	-	3,311,300	-	-	-
Leasing		6,773,600	-	6,773,600	-	-	-
Data Processing		4,939,600	-	4,733,235	206,365	-	206,365
Labor Market Information		19,314,300	-	15,771,635	3,542,665	-	3,542,665
Workers' Compensation	VI C-3	5,095,900	-	5,095,900	-	-	-
Workers' Compensation		560,400	-	560,400	-	-	-
Workers' Compensation Appeals Comm		50,000	-	50,000	-	-	-
WC Benefits Guaranty Fund		3,983,000	-	3,983,000	-	-	-
Second Injury Fund		1,638,800	-	1,638,800	-	-	-
Fishermen's Fund		11,328,100	-	11,328,100	-	-	-
Total							
Labor Standards and Safety		2,140,200	-	2,140,200	-	-	-
Wage and Hour Admin.		2,726,300	-	2,726,300	-	-	-
Mechanical Inspection		5,485,900	-	5,485,900	-	-	-
Occupational Safety and Health		123,100	-	123,100	-	-	-
Alaska Safety Advisory Council		10,475,500	-	10,475,500	-	-	-
Employment Security		27,311,500	-	27,311,500	-	-	-
Employment Security		20,270,200	-	20,270,200	-	-	-
Unemployment Insurance		3,258,100	-	3,258,100	-	-	-
Adult Basic Education		50,839,800	-	50,839,800	-	-	-
Total							

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY 2008 TOTAL BUDGETED COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL COSTS	EXCLUDED COSTS	DIRECT COSTS	INDIRECT COSTS		
					DEPT-WIDE	DIVISION	TOTAL
Business Partnerships							
Workforce Investment Board		662,400		662,400			
Business Services		34,746,200		34,746,200			
AK Vocational Technical Center	VI C-4	10,725,700		10,573,695	152,005		152,005
AVTEC Facilities Maintenance		1,633,800		1,633,800			
Kotzebue Tech Center Grant		1,226,900		1,226,900			
SW AK Vocational & Education Center Operations Grant		228,000		228,000			
Yuut		228,000		228,000			
Yuut Eliitnaurviat People's Learning Center Operations Grant		400,000		400,000			
Total		49,851,000		49,698,995	152,005		152,005
Vocational Rehabilitation							
Vocational Rehab. Admin.	VI C-5	1,600,800				1,600,800	1,600,800
Client Services		14,428,600		14,428,600			
Independent Living Rehab.		1,494,600		1,494,600			
Disability Determination		4,961,300		4,961,300			
Special Projects		1,659,700		1,659,700			
Assistive Technology		553,400		553,400			
Americans with Disabilities Act		222,800		222,800			
Total		24,921,200		23,320,400		1,600,800	1,600,800
Total Department Budget		168,518,500		162,389,887	4,527,813	1,600,800	6,128,613
Cost Incurred by Other Depts.							
FY 2008 State Paid Leases	VI C-6	222,797		19,824	202,973		202,973
FY 2006 Legislative Audit	Appendix C	150,737			150,737		150,737
FY 2006 AKSAS Unbilled	Appendix D	2,644			2,644		2,644
FY 2006 State-wide Costs	Appendix E	684,664			684,664		684,664
Total Additional Costs		1,060,842		19,824	1,041,018		1,041,018
Total Department Costs		\$ 169,579,342		\$ 162,409,711	\$ 5,568,831	\$ 1,600,800	\$ 7,169,631

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

COMMISSIONER'S OFFICE
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Commissioner	1001	\$ 207,899		\$ 207,899		\$ 207,899
Assistant Commissioner	1002	165,424		165,424		165,424
Special Assistant to Comm. II	1003	135,994		135,994		135,994
Regulations Specialist II	1007	81,871		81,871	5,000	76,871
Executive Secretary I	1015	71,390		71,390		71,390
Special Assistant to Comm. I	1037	114,654		114,654		114,654
Total Pre-Vacancy		777,232	-	777,232	5,000	772,232
Less Vacancy Adjust (2.86%)		(22,232)		(22,232)	(143)	(22,089)
Total Personal Services		755,000	-	755,000	4,857	750,143
Wages		444,695	-	444,695	2,861	441,834
Fringe Benefits		310,305	-	310,305	1,996	308,309
Total Personal Services		755,000	-	755,000	4,857	750,143
Travel		45,900		45,900	25,000	20,900
Services						
Contract Services		27,500		27,500	16,100	11,400
Communications		14,500		14,500		14,500
Printing		227,500		227,500	225,000	2,500
Repairs & Maintenance		1,100		1,100		1,100
Equipment Rent		6,100		6,100		6,100
Transportation		2,800		2,800		2,800
Facility Rent						
Other		12,000		12,000		12,000
Total Services		291,500	-	291,500	241,100	50,400

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

SCHEDULE VI C-1

COMMISSIONER'S OFFICE
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Supplies (office paper, pens, tape, etc)		11,700		11,700		11,700
Capital Outlays		-		-		-
Grants, Claims, Assistance		-		-		-
Total Costs		\$ 1,104,100	\$ -	\$ 1,104,100	\$ 270,957	\$ 833,143

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL
 MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Division Director	1101	182,830		182,830		182,830
Internal Auditor IV	1103	128,726		128,726		128,726
Accounting Tech I	1105	74,350		74,350		74,350
Supply Technician I	1106	56,484		56,484		56,484
Procurement Specialist III	1107	88,684		88,684		88,684
Budget Analyst I	1108	63,730		63,730		63,730
Admin. Services Manager	1201	121,554		121,554		121,554
Accounting Clerk II	1202	55,976		55,976		55,976
Accounting Supervisor I	1203	79,777		79,777		79,777
Administrative Clerk III	1204	56,230		56,230		56,230
Budget Manager	1205	145,496		145,496		145,496
Accounting Tech II	1209	75,131		75,131		75,131
Accounting Supervisor I	1211	92,683		92,683		92,683
Accounting Tech I	1213	63,321		63,321		63,321
Accounting Tech III	1216	77,689		77,689		77,689
Accountant III	1218	93,440		93,440		93,440
Accountant III	1221	93,440		93,440		93,440
Administrative Assistant	1222	65,321		65,321		65,321

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Accounting Tech II	1223	79,401		79,401		79,401
Accounting Tech I	1224	62,204		62,204		62,204
Accountant II	1225	71,930		71,930		71,930
Procurement Specialist II	1226	90,675		90,675		90,675
Procurement Specialist III	1401	59,084		59,084		59,084
Mail Services Courier	1404	45,254		45,254		45,254
Procurement Specialist II	1405	91,286		91,286		91,286
Mail Services Courier	1509	65,764		65,764		65,764
Accounting Clerk II	1513	47,088		47,088		47,088
Accountant III	1515	99,675		99,675		99,675
Accounting Tech III	1710	94,333		94,333		94,333
Administrative Manager I	5196	77,689		77,689		77,689
Student Intern	N06036	9,804		9,804		9,804
Accounting Clerk II	0475	56,611		56,611		56,611
Accountant II	2007	96,292		96,292		96,292
Accounting Clerk II	2034	56,865		56,865		56,865
Accountant IV	2046	113,830		113,830		113,830
Accounting Tech I	2048	70,410		70,410		70,410
Subtotal		2,903,057	-	2,903,057	-	2,903,057

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Total Pre-Vacancy		2,903,057	-	2,903,057	-	2,903,057
Less Vacancy Adjust (5.85%)		(169,857)	-	(169,857)	-	(169,857)
Total Personal Services		2,733,200	-	2,733,200	-	2,733,200
Wages		1,546,991	-	1,546,991	-	1,546,991
Fringe Benefits		1,186,209	-	1,186,209	-	1,186,209
Total Personal Services		2,733,200	-	2,733,200	-	2,733,200
Travel		12,500	-	12,500	-	12,500
Services						
Contract Services		342,500	-	342,500	-	342,500
Communications		37,800	-	37,800	-	37,800
Printing		7,500	-	7,500	-	7,500
Repairs & Maintenance		26,500	-	26,500	-	26,500
Equipment Rent		8,000	-	8,000	-	8,000
Transportation		11,000	-	11,000	2,000	9,000
Facility Rent		62,100	-	62,100	-	62,100
Other		14,000	-	14,000	-	14,000
Total Services		509,400	-	509,400	2,000	507,400

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

MANAGEMENT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Supplies (office paper, pens, tape, etc)		73,200		73,200		73,200
Capital Outlays		10,000		10,000		10,000
Grants, Claims, Assistance		-		-		-
Total Costs		\$ 3,338,300	\$ -	\$ 3,338,300	\$ 2,000	\$ 3,336,300

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

LABOR MARKET INFORMATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Economist IV	1704	\$ 126,950		\$ 126,950	\$ 114,255	\$ 12,695
Publication Specialist III	1731	95,203		95,203		95,203
Research Analyst I	1739	53,408		53,408	\$ 50,738	2,670
Publication Specialist II	5382	81,227		81,227		81,227
Other		3,223,714		3,223,714	3,223,714	-
Total Pre-Vacancy		3,580,502	-	3,580,502	3,388,707	191,795
Less Vacancy Adjust (3.26%)		(116,702)	-	(116,702)	(110,472)	(6,230)
Total Personal Services		3,463,800	-	3,463,800	3,278,235	185,565
Wages		2,026,323	-	2,026,323	1,917,767	108,556
Fringe Benefits		1,437,477	-	1,437,477	1,360,467	77,010
Total Personal Services		3,463,800	-	3,463,800	3,278,235	185,565
Travel		99,300		99,300	99,300	-
Services						
Contract Services		866,500		866,500	859,500	7,000
Communications		45,300		45,300	42,300	3,000
Printing		105,000		105,000	99,000	6,000
Repairs & Maintenance		25,000		25,000	25,000	-
Equipment Rent		50,400		50,400	50,400	-
Transportation		6,900		6,900	6,900	-
Facility Rent		43,900		43,900	43,900	-
Other		110,700		110,700	108,300	2,400
Total Services		1,253,700	-	1,253,700	1,235,300	18,400
Supplies (office paper, pens, tape, etc)		107,800		107,800	105,400	2,400
Capital Outlays		15,000		15,000	15,000	-
Grants, Claims, Assistance		-		-	-	-
Total Costs		\$ 4,939,600	\$ -	\$ 4,939,600	\$ 4,733,235	\$ 206,365

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

ALASKA VOCATIONAL TECHNICAL CENTER
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Personal Services						
Accounting Clerk I	8396	\$ 67,833		\$ 67,833		\$ 67,833
Supply Technician II	8397	69,994		69,994		69,994
Other		6,697,716		6,697,716	6,697,716	-
Total Pre-Vacancy		6,835,543	-	6,835,543	6,697,716	137,827
Less Vacancy Adjust (5.65%)		(386,543)	-	(386,543)	(378,421)	(8,122)
Total Personal Services		6,449,000	-	6,449,000	6,319,295	129,705
Wages		3,785,563	-	3,785,563	3,709,426	76,137
Fringe Benefits		2,663,437	-	2,663,437	2,609,869	53,568
Total Personal Services		6,449,000	-	6,449,000	6,319,295	129,705
Travel		66,700		66,700	66,700	-
Services						
Contract Services		559,400		559,400	555,700	3,700
Communications		181,500		181,500	177,500	4,000
Printing		64,700		64,700	64,700	-
Repairs & Maintenance		1,388,900		1,388,900	1,388,300	600
Equipment Rent		40,000		40,000	40,000	-
Transportation		83,900		83,900	83,900	-
Facility Rent		123,800		123,800	123,800	-
Other		278,900		278,900	269,900	9,000
Total Services		2,721,100	-	2,721,100	2,703,800	17,300
Supplies (office paper, pens, tape, etc)		1,100,400		1,100,400	1,095,400	5,000
Capital Outlays		41,500		41,500	41,500	-
Grants, Claims, Assistance		347,000		347,000	347,000	-
Total Costs		\$ 10,725,700	\$ -	\$ 10,725,700	\$ 10,573,695	\$ 152,005

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Personal Services						
Division Director	2001	\$ 171,009		\$ 171,009		\$ 171,009
Accounting Supervisor II	2003	103,023		103,023		103,023
Administrative Assistant	2004	73,628		73,628		73,628
Comm Rehab Program Spec	2010	118,994		118,994		118,994
Administrative Manager IV	2023	123,432		123,432		123,432
Accounting Tech II	2042	78,590		78,590		78,590
Secretary	2044	49,488		49,488		49,488
Project Assistant	2046	96,292		96,292		96,292
Program Coordinator	2100	133,044		133,044		133,044
Administrative Manager I	2205	71,969		71,969		71,969
Accounting Tech I	7007	62,768		62,768		62,768
Project Assistant	5970	98,136		98,136		98,136
Student Intern I	N028	4,755		4,755		4,755
Total Pre-Vacancy		1,185,128	-	1,185,128	-	1,185,128
Less Vacancy Adjust (1.12%)		(13,228)	-	(13,228)	-	(13,228)
Total Personal Services		1,171,900	-	1,171,900	-	1,171,900
Wages		678,530	-	678,530	-	678,530
Fringe Benefits		493,370	-	493,370	-	493,370
Total Personal Services		1,171,900	-	1,171,900	-	1,171,900

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION ADMINISTRATION
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	PCN	PER BUDGET	ADJUST EXCLUDED COSTS	TOTAL COSTS	DIRECT COSTS	DIVISION INDIRECT COSTS
Travel		40,800		40,800		40,800
Services						
Contract Services		209,500		209,500		209,500
Communications		23,600		23,600		23,600
Printing		27,400		27,400		27,400
Repairs & Maintenance		6,500		6,500		6,500
Equipment Rent		2,000		2,000		2,000
Transportation		8,200		8,200		8,200
Facility Rent		7,900		7,900		7,900
Other		57,500		57,500		57,500
Total Services		342,600	-	342,600	-	342,600
Supplies (office paper, pens, tape, etc)		45,500		45,500		45,500
Capital Outlays		-	-	-	-	-
Grants, Claims, Assistance		-	-	-	-	-
Total Costs		\$ 1,600,800	\$ -	\$ 1,600,800	\$ -	\$ 1,600,800

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

STATE PAID LEASES FOR INDIRECT SERVICES
 BUDGETED DEPARTMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2008

DESCRIPTION	DOA TOTAL COSTS	PAID BY CHARGING COMPONENT	PAID WITH OTHER STATE FUNDS	DIRECT COSTS	DEPT-WIDE INDIRECT COSTS
Anchorage Leased Space					
Commissioner's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Management Services	40,703	8,725	31,978	-	31,978
Total Juneau Space	40,703	8,725	31,978	-	31,978
Juneau Leased Space					
Commissioner's Office	62,438		62,438	19,824	42,614
Management Services	170,213	43,503	126,710	-	126,710
Total Juneau Space	232,651	43,503	189,147	19,824	169,323
Wasilla Leased Space					
Commissioner's Office					
Management Services	2,725	1,054	1,671	-	1,671
Total Juneau Space	2,725	1,054	1,671	-	1,671
Total Costs	\$ 276,078	\$ 53,282	\$ 222,797	\$ 19,824	\$ 202,973

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY 2008 BUDGETED PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL	EXCLUDED PERSONAL	DIRECT PERSONAL	INDIRECT PERSONAL SERVICES	
					DEPT-WIDE	DIVISION TOTAL
Office of the Commissioner						
Commissioner's Office	VI C-1	\$ 755,000	\$ -	\$ 4,857	\$ 750,143	\$ 750,143
AK Labor Relations Agency		447,100		447,100		
Office of Citizenship Assistance		101,700		101,700		
Total		1,303,800		553,657	750,143	750,143
Administrative Services						
Management Services	VI C-2	2,733,200			2,733,200	2,733,200
Data Processing		4,210,800		4,210,800		
Labor Market Information	VI C-3	3,463,800		3,278,235	185,565	185,565
Total		10,407,800		7,489,035	2,918,765	2,918,765
Workers' Compensation						
Workers' Compensation		3,931,400		3,931,400		
Workers' Comp. Appeals Commission		320,100		320,100		
Second Injury Fund		170,700		170,700		
Fishermen's Fund		199,400		199,400		
Total		4,621,600		4,621,600		
Labor Standards and Safety						
Wage and Hour Admin.		1,786,000		1,786,000		
Mechanical Inspection		2,157,400		2,157,400		
Occupational Safety and Health		4,034,800		4,034,800		
Alaska Safety Advisory Council		51,300		51,300		
Total		8,029,500		8,029,500		
Employment Security						
Employment Security		17,458,300		17,458,300		
Unemployment Insurance		15,401,600		15,401,600		
Adult Basic Education		289,600		289,600		
Total		33,149,500		33,149,500		

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

CLASSIFICATION OF FY 2008 BUDGETED PERSONAL SERVICES COSTS

ORGANIZATION UNIT	SUPPORT SCHEDULE	TOTAL PERSONAL	EXCLUDED PERSONAL	DIRECT PERSONAL	INDIRECT PERSONAL SERVICES		
					DEPT-WIDE	DIVISION	TOTAL
Business Partnerships							
Workforce Investment Board		487,200		487,200			
Business Services		2,303,300		2,303,300			
AK Vocational Technical Center	VI C-4	6,449,000		6,319,295	129,705		129,705
AVTEC Facilities Maintenance		906,900		906,900			
Kotzebue Tech Center Grant		-		-			
SW AK Vocational & Education Center Operations Grant		-		-			
Yuntut Eitinaurviat People's Learning Center Operations Grant		-		-			
Total		10,146,400		10,016,695	129,705		129,705
Vocational Rehabilitation							
Vocational Rehab. Admin.	VI C-5	1,171,900		-		1,171,900	1,171,900
Client Services		7,165,500		7,165,500			
Independent Living Rehab.		-		-			
Disability Determination		2,275,800		2,275,800			
Special Projects		196,800		196,800			
Assistive Technology		60,000		60,000			
Americans with Disabilities Act		120,000		120,000			
Total		10,990,000		9,818,100		1,171,900	1,171,900
Total Department Budget		78,648,600		73,678,087	3,798,613	1,171,900	4,970,513
Cost Incurred by Other Depts.							
FY 2008 State Paid Leases	VI C-6			-			-
FY 2006 Legislative Audit	Appendix C			-			-
FY 2006 AKSAS Unbilled	Appendix D			-			-
FY 2006 State-wide Costs	Appendix E			-			-
Total Additional Costs							
Total Department Costs		78,648,600		73,678,087	3,798,613	1,171,900	4,970,513

SECTION VII
FY 2008 DEPARTMENT-WIDE FIXED INDIRECT COST RATE

FY 2008 DEPARTMENT-WIDE FIXED INDIRECT COST RATE

The Department utilizes the OMB A-87 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 FY 2008 OMB A-87 allowable indirect cost and FY 2006 carry-forward by the Department's FY 2008 total budgeted direct personal services costs. The rate is calculated by indirect cost source and in total.

FY 2008 Indirect Costs

Indirect costs included in the Department-Wide indirect cost rate are OMB A-87 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 provide 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.

FY 2006 Carry-Forward

The Department utilized a fixed indirect cost rate in FY 2006. OMB A-87 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. The calculation of the Department's FY 2006 carry-forward adjustment is provided on Schedule VII-B, FY 2006 Indirect Cost Rate Carry-Forward.

FY 2008 Direct Personal Services

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 FY 2008 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)

FY 2008 Indirect Cost Rate

The following schedules are included in this Section that provide and support the development of the Department-wide indirect cost rate:

Schedule VII-A: Department-Wide FY 2008 Fixed Indirect Cost Rate

The Schedule provides the calculation of the Department-wide FY 2008 fixed indirect cost rate applicable to all divisions and programs of the Department. The Schedule provides a summary of FY 2008 budgeted indirect costs, the FY 2006 carry-forward, and FY 2008 budgeted direct personal services. Rate calculations are provided by indirect cost source and in total.

Schedule VII-B: FY 2006 Indirect Cost Rate Carry-Forward

The Schedule provides the calculation of the FY 2006 indirect cost rate carry-forward. The carry-forward is the difference between potential indirect cost recoveries utilizing the Department's fixed FY 2006 indirect cost rate based on budgeted costs and the actual or final rate for FY 2006 based on actual costs. Carry-forwards are provided by indirect cost source and in total. The carry-forward is included on Schedule VII-A.

This concludes the narrative on this Section of the Proposal. The schedules are provided on the following pages.

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL
 DEPARTMENT-WIDE
 FY 2008 FIXED INDIRECT COST RATE
 BASED ON FY 2008 BUDGETED EXPENDITURES

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services			
Total Department Personal Services (Schedule VI-D)	\$ 78,648,600	\$ 78,648,600	\$ 78,648,600
Less Indirect Personal Services			
Commissioner's Office (Schedule VI C-1)	\$ (750,143)	\$ (750,143)	\$ (750,143)
Management Services (Schedule VI C-2)	(2,733,200)	(2,733,200)	(2,733,200)
Labor Market Information (Schedule VI C-3)	(185,565)	(185,565)	(185,565)
AK Vocational Tech. Center (Schedule VI C-4)	(129,705)	(129,705)	(129,705)
Total Indirect Personal Services	(3,798,613)	(3,798,613)	(3,798,613)
Direct Personal Services	<u>\$ 74,849,987</u>	<u>\$ 74,849,987</u>	<u>\$ 74,849,987</u>
Indirect Costs			
FY 2008 Indirect Costs (Schedule VI C)			
Commissioner's Office (Schedule VI C-1)	\$ 833,143	\$ -	\$ 833,143
Management Services (Schedule VI C-2)	3,336,300		3,336,300
Labor Market Information (Schedule VI C-3)	206,365		206,365
AK Vocational Tech. Center (Schedule VI C-4)	152,005		152,005
FY 2008 Leases (Schedule VI C-6)		202,973	202,973
FY 2006 Legislative Audit Costs (Appendix C)		150,737	150,737
FY 2006 AKSAS Unbilled (Appendix D)		2,644	2,644
FY 2006 State-wide Cost Allocation Plan (Appendix E)		684,664	684,664
Total FY 2008 Indirect Costs	4,527,813	1,041,018	5,568,831
FY 2006 Carry-Forward (Schedule VII-B)	(546,591)	221,834	(324,757)
Total Indirect Costs	<u>\$ 3,981,223</u>	<u>\$ 1,262,852</u>	<u>\$ 5,244,075</u>
Computation of Indirect Cost Rate			
Indirect Costs	\$ 3,981,223	\$ 1,262,852	\$ 5,244,075
Direct Personal Services	\$ 74,849,987	\$ 74,849,987	\$ 74,849,987
		1.69%	7.01%

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

SCHEDULE VII - B

DEPARTMENT-WIDE
 FY 2006 INDIRECT COST RATE CARRY-FORWARD
 BASED ON ACTUAL EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

DESCRIPTION	DEPARTMENT	STATE-WIDE	TOTAL
Direct Personal Services:			
Total Department Personal Services (Schedule VI B)	\$ 65,679,378	\$ 65,679,378	\$ 65,679,378
Less Indirect Personal Services			
Commissioner's Office (Schedule VI A-1)	(404,007)	(404,007)	(404,007)
Management Services (Schedule VI A-2)	(2,098,274)	(2,098,274)	(2,098,274)
AK Vocational Technical Center (Schedule VI A-3)	(109,034)	(109,034)	(109,034)
Total Indirect Personal Services	(2,611,315)	(2,611,315)	(2,611,315)
Direct Personal Services	\$ 63,068,063	\$ 63,068,063	\$ 63,068,063
FY 2006 Carry-Forward			
Indirect Costs:			
Commissioner's Office (Schedule VI A-1)	\$ 445,218	\$ -	\$ 445,218
Management Services (Schedule VI A-2)	2,473,464		2,473,464
AK Vocational Technical Center (Schedule VI A-3)	122,090		122,090
FY 2006 DOA Paid Leases (Schedule VI A-5)		183,032	183,032
FY 2006 Legislative Audit (Appendix C)		150,737	150,737
FY 2006 AKSAS Unbilled (Appendix D)		2,644	2,644
FY 2006 State-wide Cost Allocation Plan (Appendix E)		684,684	684,684
Total Indirect Costs	3,040,772	1,021,078	4,061,850
Less FY 2006 Projected Recoveries			
Direct Personal Services	63,068,063	63,068,063	63,068,063
FY 2006 Fixed Indirect Cost Rate	5.89%	1.29%	7.18%
Projected Recoveries	(3,714,709)	(813,578)	(4,528,287)
FY 2004 Under Recovery in FY 2006 Rate	127,346	14,334	141,680
FY 2006 Carry-Forward	\$ (546,591)	\$ 221,834	\$ (324,757)

SECTION VIII

***FY 2008 VOCATIONAL REHABILITATION DIVISION
FIXED INDIRECT COST RATE***

FY 2008 VOCATIONAL REHABILITATION DIVISION FIXED INDIRECT COST RATE

The Department utilizes the OMB A-87 simplified method for the development of a fixed indirect cost rate allocable to all programs administered by the Division of Vocational Rehabilitation. The rate is comprised of a division administrative rate and the Department-wide rate. The Division rate is determined by dividing the Division's total budgeted FY 2008 OMB A-87 allowable administrative indirect costs and FY 2006 carry-forward by the Division's total budgeted FY 2008 direct personal services costs. The Department-wide rate is the rate developed in Section VII, FY 2008 Department-Wide Indirect Cost Rate, of the Proposal.

FY 2008 Indirect Costs

Division administrative costs that have been classified as indirect costs are OMB A-87 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.

FY 2006 Carry-Forward

The Division utilized a fixed indirect cost rate in FY 2006. OMB A-87 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. The calculation of the Division's FY 2006 carry-forward adjustment is provided on Schedule VIII-B, FY 2006 Indirect Cost Rate Carry-Forward.

FY 2008 Direct Personal Services

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 FY 2008 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)

FY 2008 Indirect Cost Rate

The following schedules are included in this Section that provide and support the development of the Division-wide indirect cost rate:

Schedule VIII-A: FY 2008 Fixed Indirect Cost Rate

The Schedule provides the calculation of the Division's FY 2008 fixed indirect cost rate applicable to all programs of the Division. The Schedule provides a summary of FY 2008 budgeted indirect costs, the FY 2006 carry-forward, and FY 2008 budgeted direct personal services. Rate calculations are provided that include only Division costs, and including the Department-wide rate.

Schedule VIII-B: FY 2006 Indirect Cost Rate Carry-Forward

The Schedule provides the calculation of the FY 2006 indirect cost rate carry-forward. The carry-forward is the difference between potential indirect cost recoveries utilizing the Division's fixed FY 2006 indirect cost rate based on budgeted costs and the actual or final rate for FY 2006 based on actual costs.

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
 FY 2008 INDIRECT COST RATE PROPOSAL
 VOCATIONAL REHABILITATION DIVISION
 FY 2008 FIXED INDIRECT COST RATE
 BASED ON FY 2008 BUDGETED EXPENDITURES

Division Administrative Rate		
Direct Division Personal Services		
Total Division Personal Services (Schedule VI-D)	\$	10,990,000
Less Division Administration Personal Services (Schedule VI C-5)		(1,171,900)
	\$	<u>9,818,100</u>
Indirect Costs		
FY 2007 Indirect Costs (Schedule VI C-5)	\$	1,171,900
Personal Services		40,800
Travel		342,600
Services		45,500
Supplies		-
Capital Outlays		1,600,800
Total FY 2007 Indirect Costs		(149,806)
FY 2005 Carry-Forward (Schedule VIII-B)	\$	<u>1,450,994</u>
Total Indirect Costs		
Computation of Division Admin. Indirect Cost Rate		
Indirect Costs	\$	1,450,994
Direct Personal Services	\$	9,818,100
		14.78%
Department Portion of Department-Wide Indirect Cost Rate		
Total Division/Department Indirect Cost Rate		5.32%
State-wide Portion of Department-Wide Indirect Cost Rate		
Total Division/Department Indirect Cost Rate		20.10%
State-wide Portion of Department-Wide Indirect Cost Rate		1.69%
Total Combined Indirect Cost Rate		<u>21.78%</u>

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
 FY 2008 INDIRECT COST RATE PROPOSAL

VOCATIONAL REHABILITATION DIVISION
 FY 2006 INDIRECT COST RATE CARRY-FORWARD
 BASED ON ACTUAL EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006

Direct Personal Services:			
Total Division Personal Services (Schedule VI-B)	\$	8,684,816	
Less Indirect Personal Services			
Vocational Rehabilitation Administration (Schedule VI A-4)	\$	(942,066)	
Other			
Total Indirect Personal Services		(942,066)	
Direct Personal Services	\$	7,742,750	
FY 2006 Carry-Forward			
Indirect Costs: (Schedule VI A-4)			
Personal Services	\$	942,066	
Travel		33,385	
Services		226,146	
Supplies		34,113	
Capital outlays less than \$5,000		-	
Total Indirect Costs		1,235,710	
Less FY 2006 Projected Recoveries			
Direct Personal Services	\$	7,742,750	
FY 2006 Fixed Indirect Cost Rate Projected Recoveries		13.08%	
		(1,012,752)	
FY 2004 (Over)/Under Recovery in FY 2006 Rate		(372,764)	
FY 2006 Carry-Forward	\$	(149,806)	

SECTION IX
ALLOCATED COSTS

ALLOCATED COSTS

The Department allocates costs benefiting more than one program/division 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. When funding is not available due to funding allowability, lack of funding, or exhaustion of existing funds, allocated costs are charged to a state funded appropriation. This ensures federal funding sources are only allocated their equitable share of costs.

Brief descriptions of types of allocated costs and bases utilized to allocate costs are provided in the following text.

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 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 is the year-to-date personal services costs of benefiting programs in the unit.

Support Services and Supplies

Services and supplies that are purchased in support of multiple programs and/or units 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 is the year-to-date personal services costs of benefiting programs.

Alaska Workforce Investment Board

Costs for the oversight of board and board staff include personal services, board travel, contractual and supplies required for oversight functions. The basis for allocating costs in this pool is the prior year actual total program costs of each of the training programs covered by the oversight function based on their proportionate share of the prior year expenditures for each program.

For most leases we have, the cost of leased office and storage space is paid to the Lessors by the Department of Administration (DOA). They in turn bill the agency occupying the space. In addition, a lease administration fee is charged by DOA based on a combination of relative share of leases in total and relative share of dollar value of said leases. We in turn combine the total billed to us for the lease with the lease admin for each lease and allocate the result to the occupying division or section.

Some of our lease costs are for public facilities owned by another State agency. In those cases, the owning agency (most often DOA, the Department of Transportation & Public Facilities (DOT&PF), or the Court System) bills us for the cost of maintenance, etc, as described and approved through the SWCAP.

For those leases or lease costs for space benefiting multiple programs, we first try to allocate the charges to that component's programs by relative share of space occupied; in some cases, when it is not practical to allocate the charges based on relative share of space occupied at the program level, the charges are either allocated as a Management and Administration cost or by position counts identified in the grant applications.

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 various cost pools such as personnel, equipment, warrant stock, envelopes, postage, etc. by each of these four categories: general mail, AKSAS warrants (accounting, payments to vendors and contractors), AKPAY warrants (payments to employees), and UI (warrants and information mail-outs). They also collect their costs for other items for which this department is not charged, but since they do not benefit us and we are not charged, those are not being described here.

We are billed for AKSAS and AKPAY processing based on warrant count, but we reallocate those costs within the department based on relative share of positions since we do not have a way of determining warrants used by funding source.

We are billed for general mail handling based on a combination of items, with the largest single component of their charge being postage. The postage is metered based on the mail being handled and is charged to the program benefiting by that mail. Thus, we charge this piece of the bill to the benefiting programs based on relative share of postage charges.

We are billed for UI handling based on their time spent under the approved SWCAP plan, and those charges are direct charged to the UI Administration.

DOA Division of Finance - AKPAY/AKSAS

DOA charges all departments for their share of the cost of running the accounting and payroll systems, and the other centralized services and assistance they provide. Each department is charged their share based on relative share of position counts.

DOA Division of Personnel - Human Resource Services

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

DOA Enterprise Technology Services (ETS) – Enterprise Productivity Rates (EPR)

The ETS bills agencies for their share of telephone (TC EPR) and computer (CS EPR) infrastructure costs based on relative share of positions. These costs are described in the SWCAP and are for things such as network services for transmission of voice and data between State offices, repair and maintenance and other support of radio and telephone equipment, data processing (DP) storage, DP printing, DP programming, and the general infrastructure of the State's computer system of which all agencies are a part.

DOA ETS – Measure of Incremental Service (MICS)

DOA bills agencies for their use of computer resources based on the ID used when signing on to the system. Some programs use very little of these resources and their share of the bill is very small, so those small costs are charged to the indirect cost pool. The combined total of the charges that result from staff in the indirect cost pool and the small charges that would otherwise go elsewhere are significantly less than \$5,000 per year.

DOA ETS – Symantec Anti-Virus Software and Microsoft Enterprise Agreement

DOA bills each agency for the State's anti-virus software and for the Microsoft Enterprise Platform based on a physical inventory.

DOA ETS – Automated Budget System (ABS)

DOA charges agencies for their share of the cost of running the automated budget system based on the number of ABS users within each department.

DOA ETS – Telecommunications PBX

DOA provides each department with telecommunication devices and services between most State offices. We are billed for the phone service incurred by each device owned by the department.

DOA Division of Risk Management - Insurance

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

Department of Law - Legal Services

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

Division of Legislative Audit – Audit Services

In accordance with federal OMB circular A133, the Constitution of the State of Alaska, and Title 24 of the Alaska Statutes, the Legislative Auditor and staff conduct the post-audit function in the budget cycle. 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. We are charged for some of the cost of these audits, but some costs are not billed to agencies except in “memo” to identify those amounts that were not billed. The charges are based on hours spent. We direct charge the amounts charged for performance or special audits to the program benefiting by the audit. We allocate the amount charged for the statewide audit within the department based on position count. The “memo” billing for the statewide audit that represents charges that were incurred but not billed to us, are included in the indirect cost pool as a statewide cost.

Department of Labor & Workforce Development – Americans with Disabilities Act (ADA)

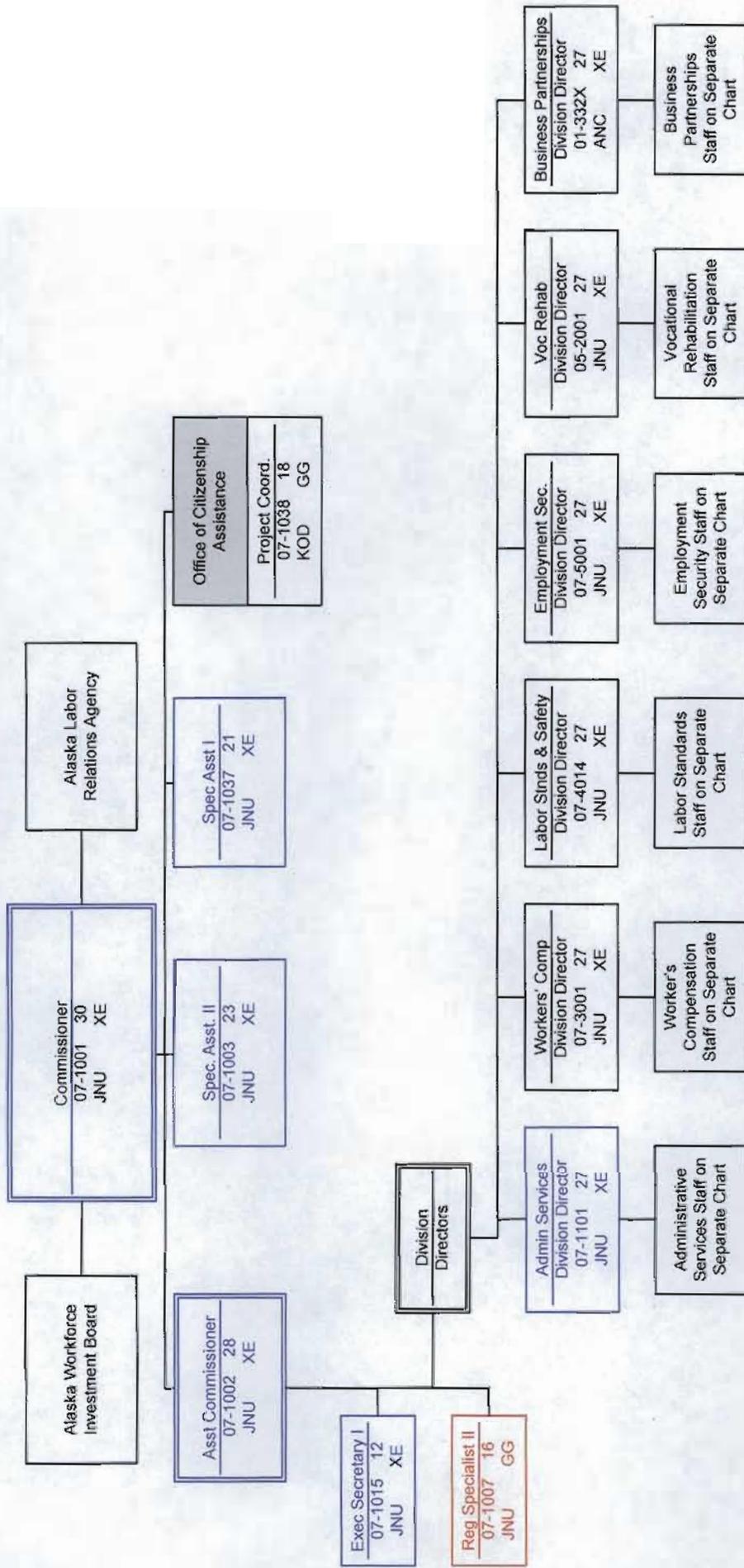
This department provides the statewide ADA coordinator for all State agencies. We bill each agency for their share of these services based on relative share of positions, and we in turn reallocate our own share of the cost within the department in the same way.

This concludes the Section of the Proposal on Allocated Costs.

APPENDIX A
ORGANIZATION CHARTS

Department of Labor and Workforce Development

Commissioner's Office 2008 Indirect Cost Plan



Red color = partially included (ICP), timesheets used to track time

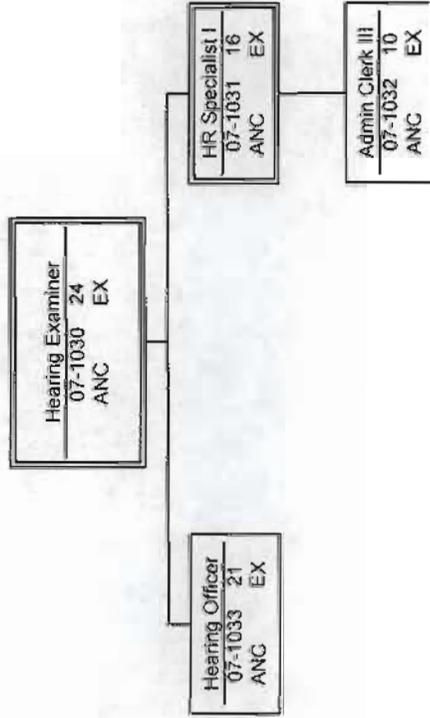
Blue color = fully included in Indirect Cost Pool (ICP)

Department of Labor and Workforce Development

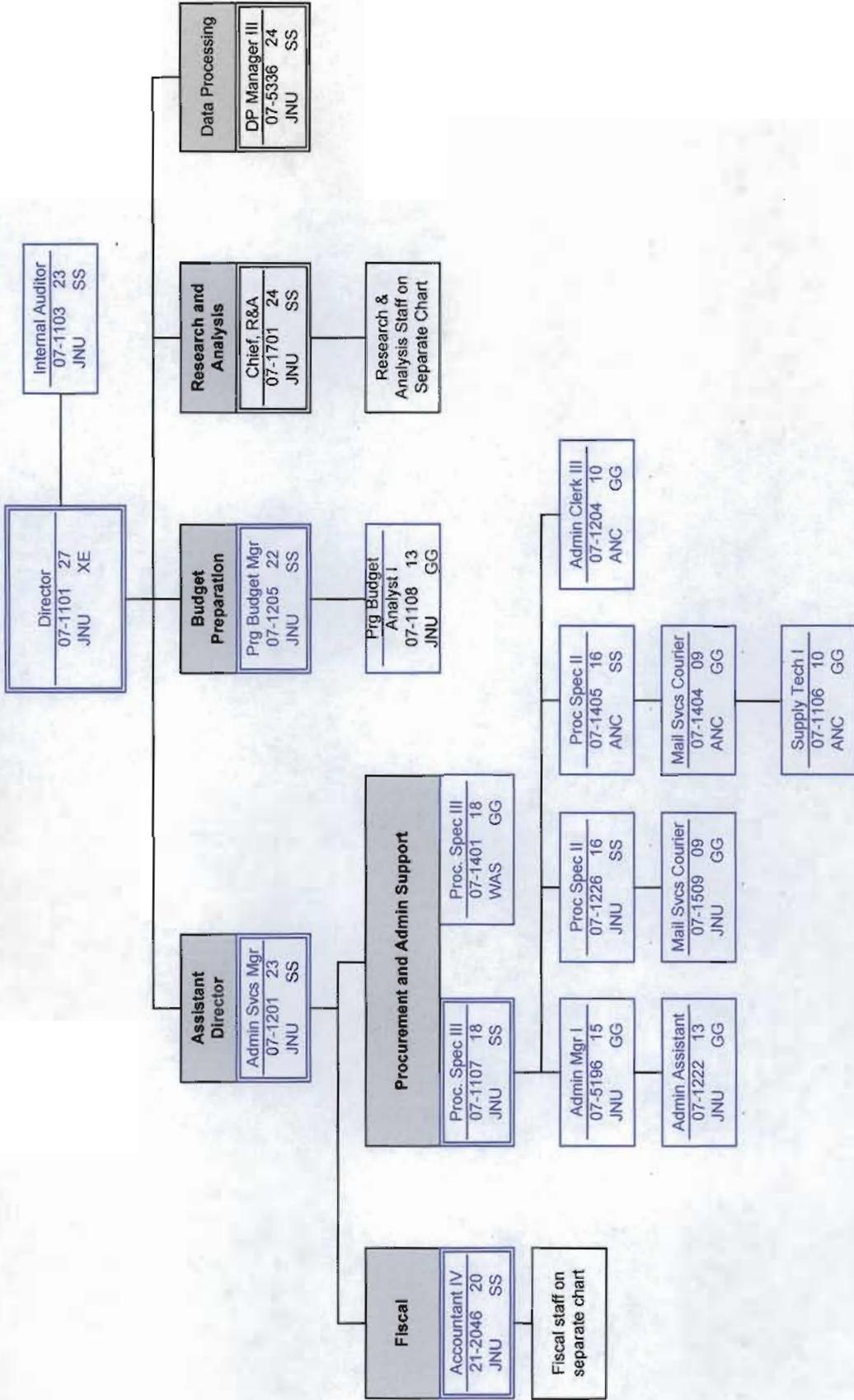
Commissioner's Office

Alaska Labor Relations Agency

2008 Indirect Cost Plan



Department of Labor and Workforce Development Administrative Services Division Management Services Component 2008 Indirect Cost Plan



Blue color = fully included in Indirect Cost Pool (ICP)

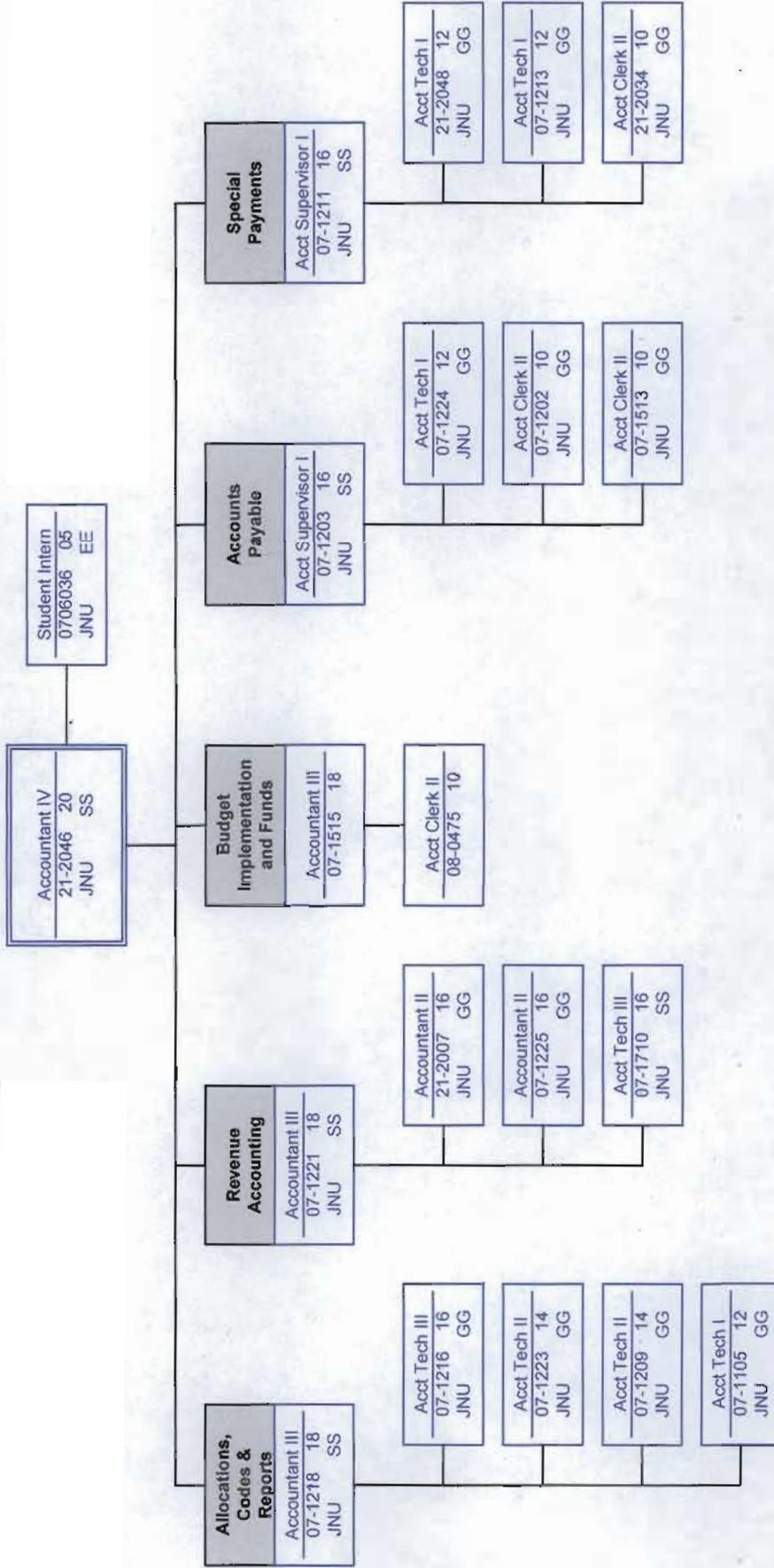
Department of Labor and Workforce Development

Administrative Services Division

Management Services Component

Fiscal Section

2008 Indirect Cost Plan



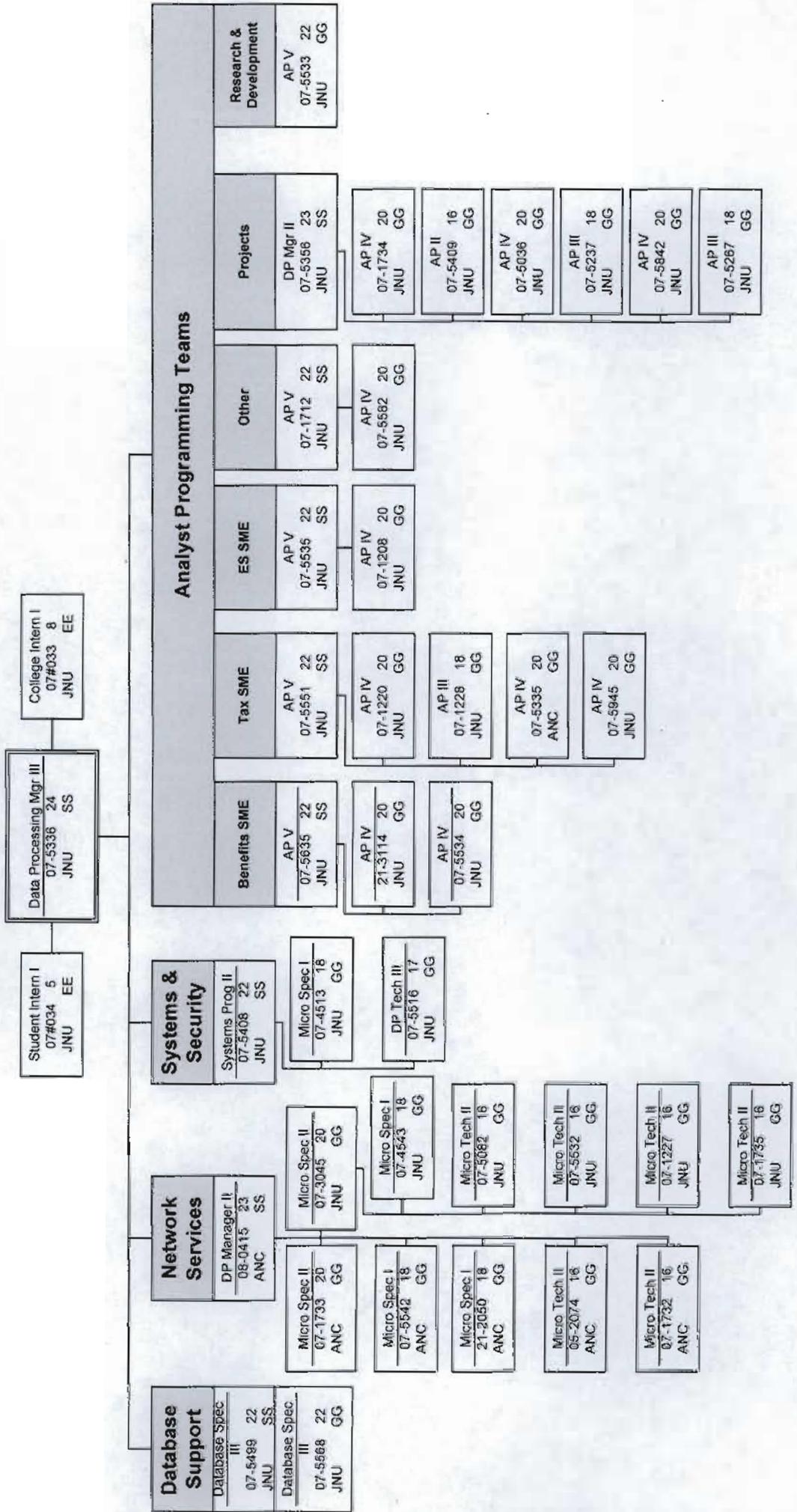
Blue color = fully included in Indirect Cost Pool (ICP)

Department of Labor and Workforce Development

Administrative Services Division

Data Processing Section

2008 Indirect Cost Plan

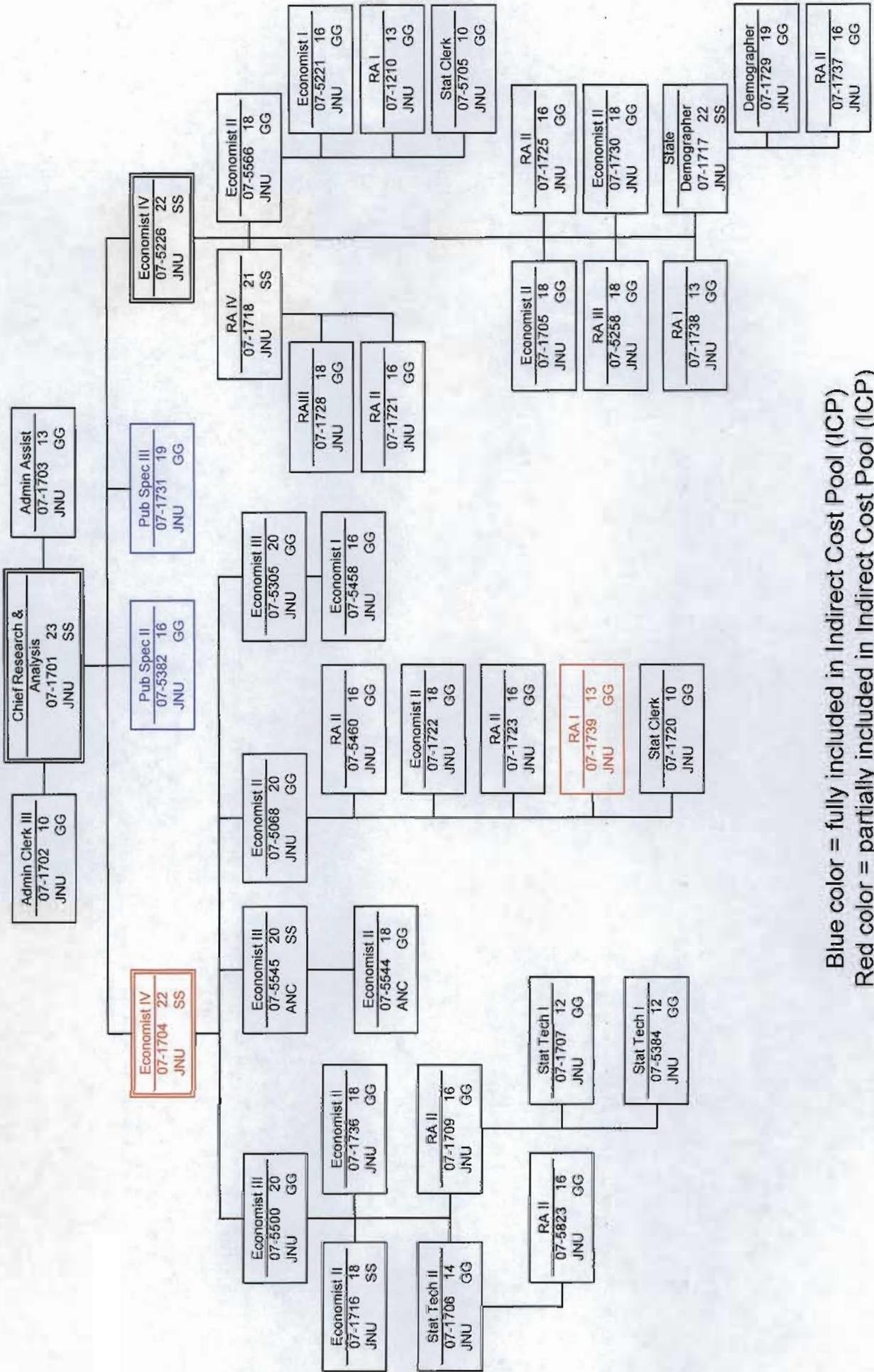


Department of Labor and Workforce Development

Administrative Services Division

Labor Market Information Component

2008 Indirect Cost Plan



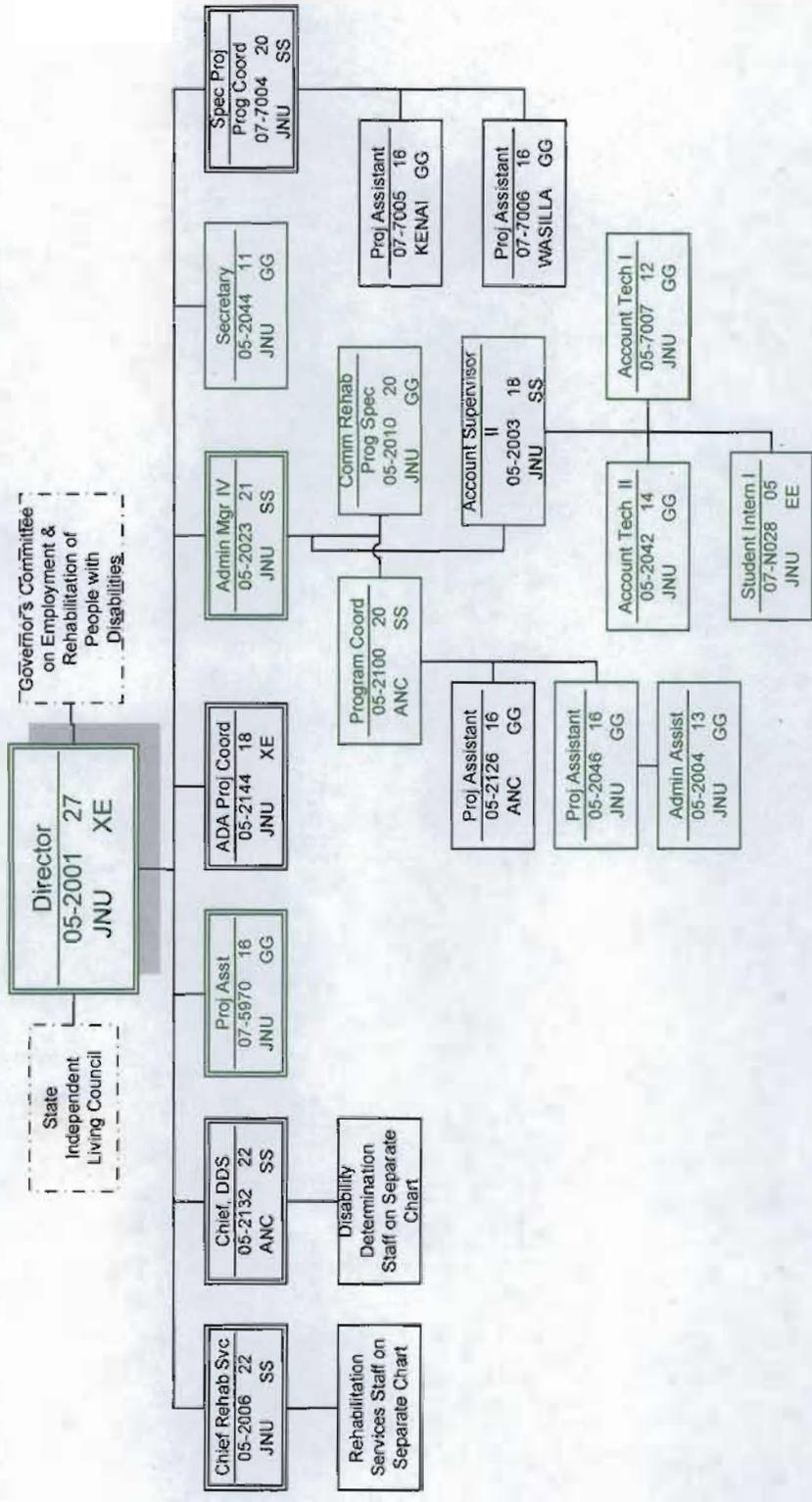
Blue color = fully included in Indirect Cost Pool (ICP)

Red color = partially included in Indirect Cost Pool (ICP)

Department of Labor and Workforce Development

Division of Vocational Rehabilitation

2008 Indirect Cost Plan

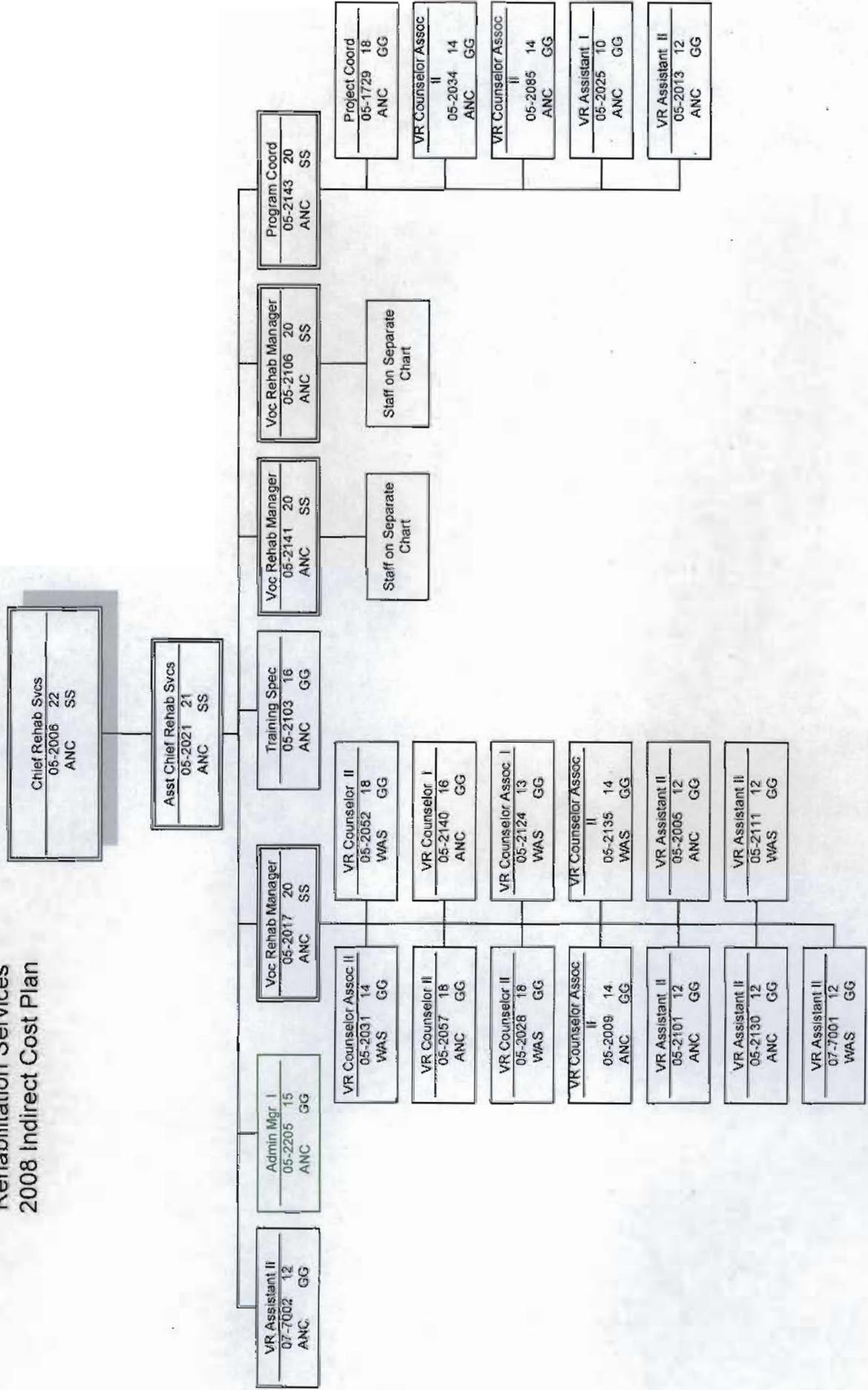


Positions colored green are in the VR Admin Component, and are fully included in the Division's indirect cost pool

Note: all positions in the Division are not shown

Department of Labor and Workforce Development

Division of Vocational Rehabilitation
 Rehabilitation Services
 2008 Indirect Cost Plan



Positions colored green are in the VR Admin Component, and are fully included in the Division's indirect cost pool

Note: all positions in the Division are not shown

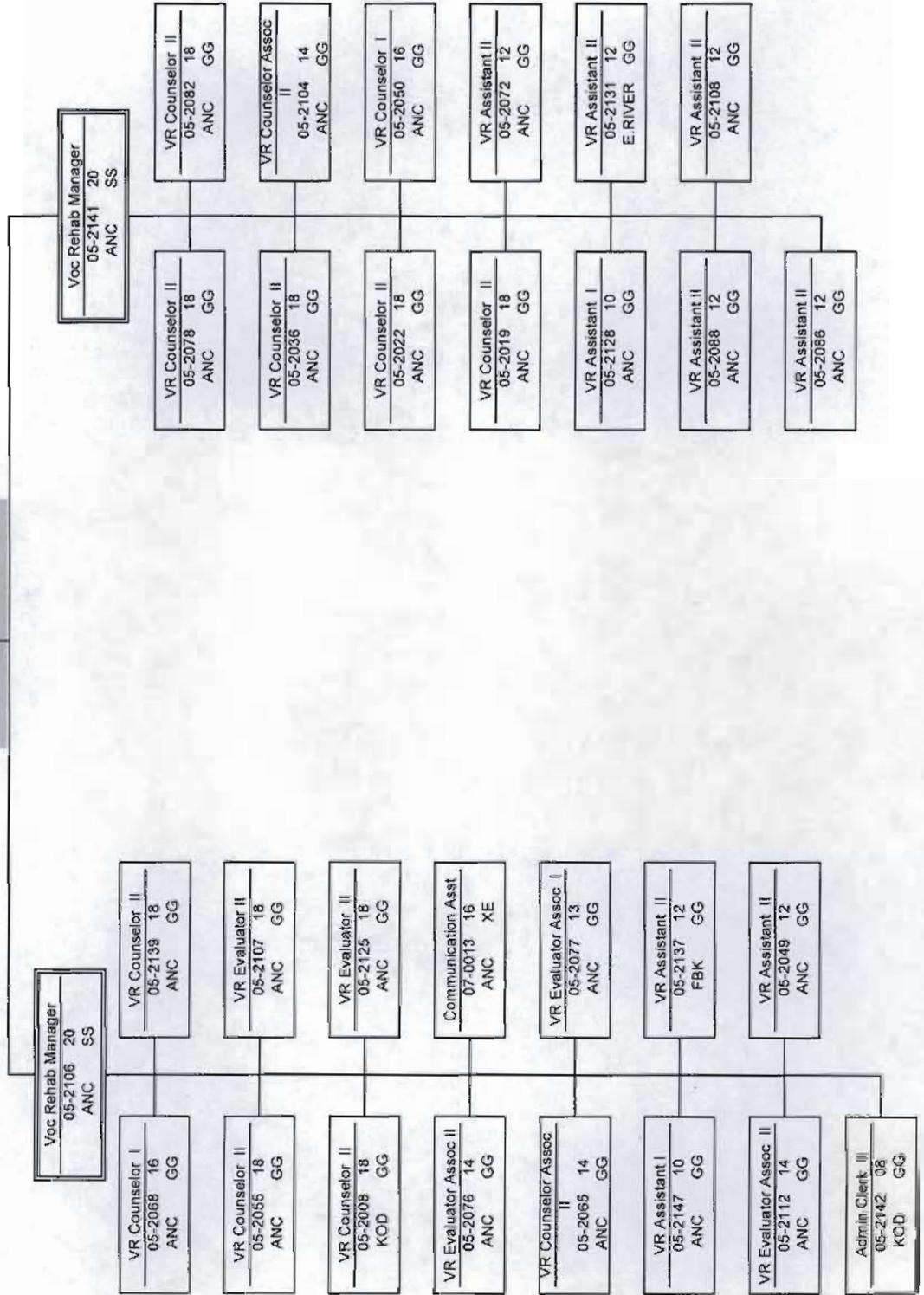
Department of Labor and Workforce Development

Division of Vocational Rehabilitation Services

Rehabilitation Services

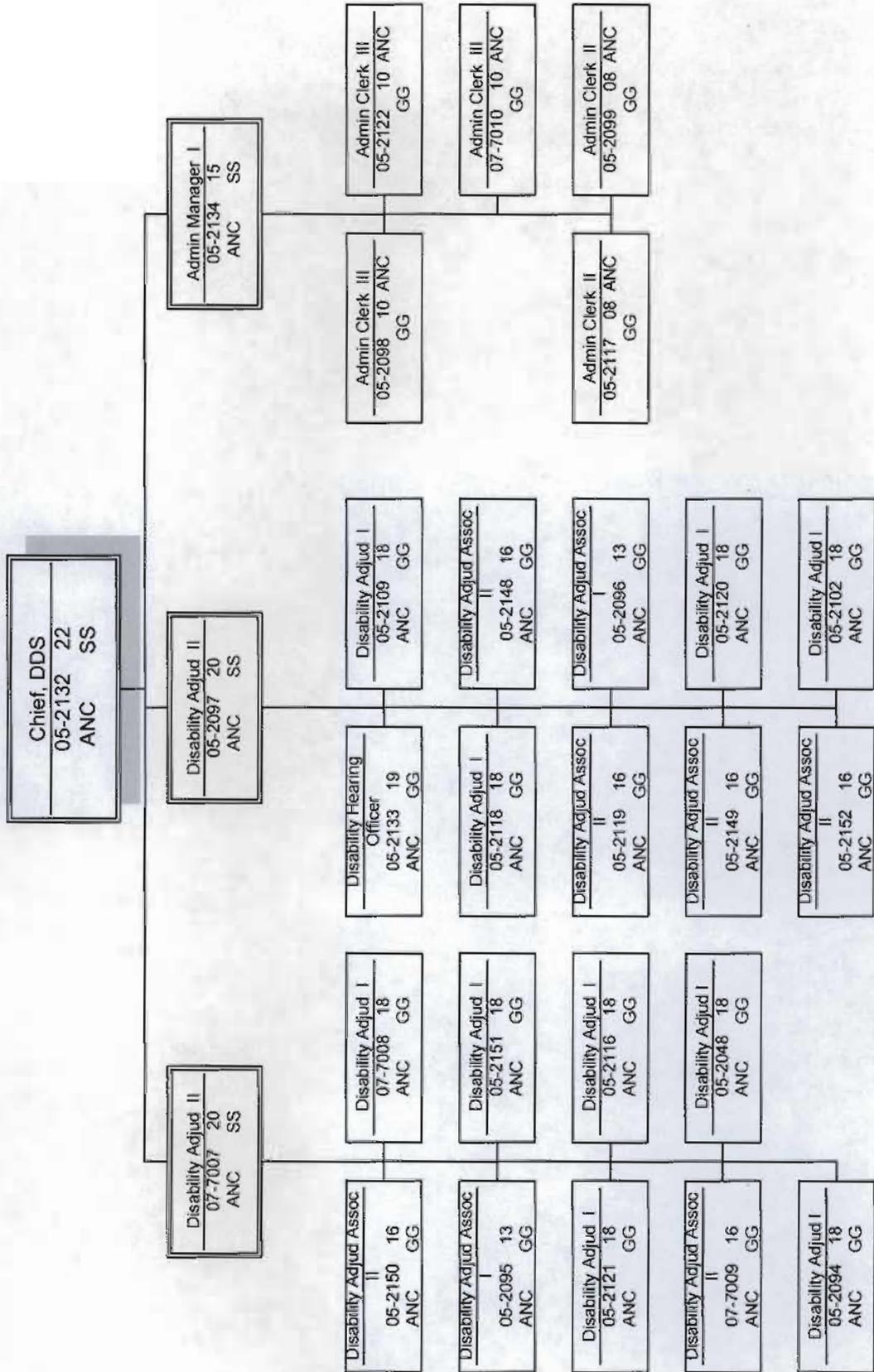
2008 Indirect Cost Plan

Assistant Chief Rehab Services 05-2021 21 ANC SS
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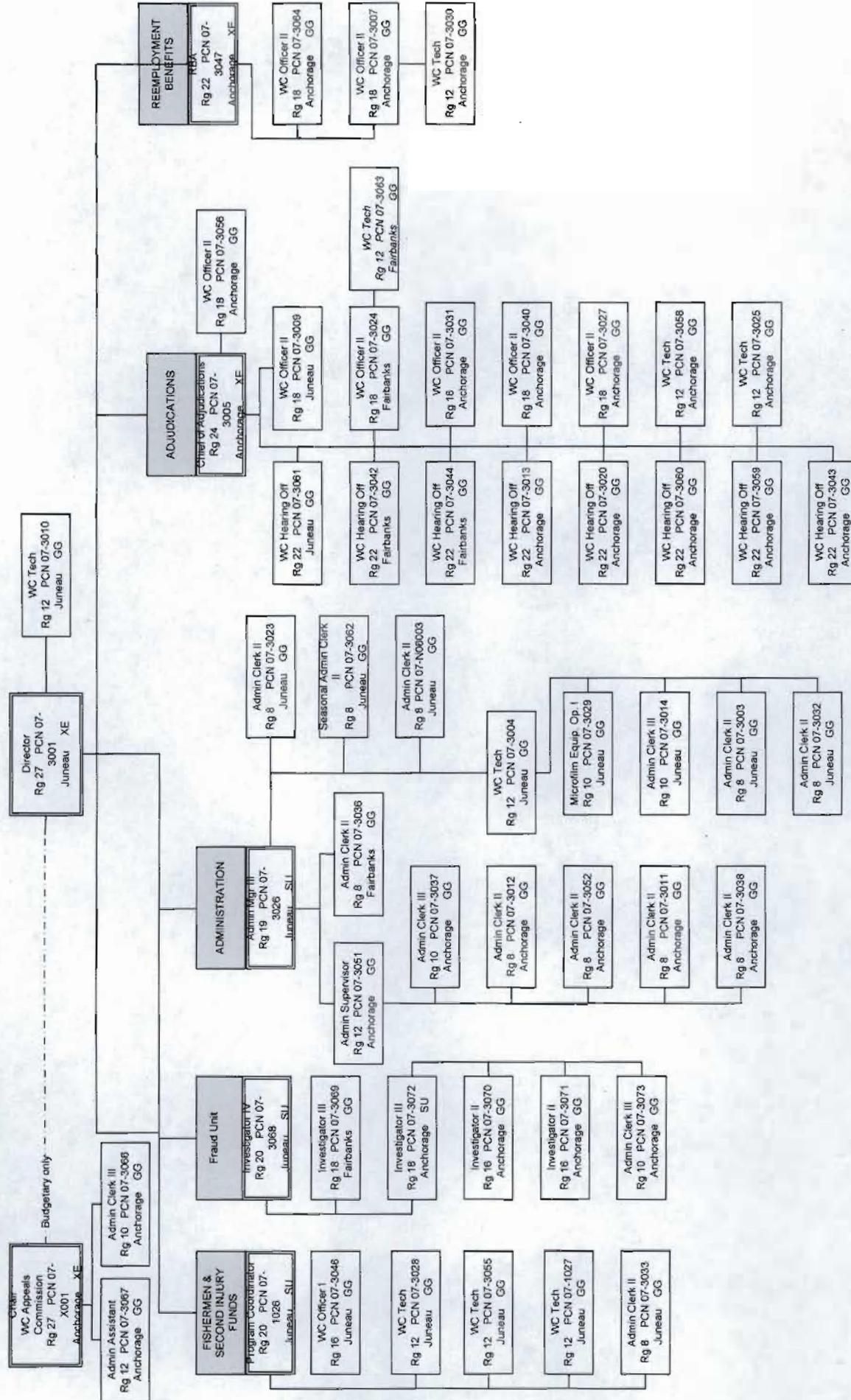


Department of Labor and Workforce Development

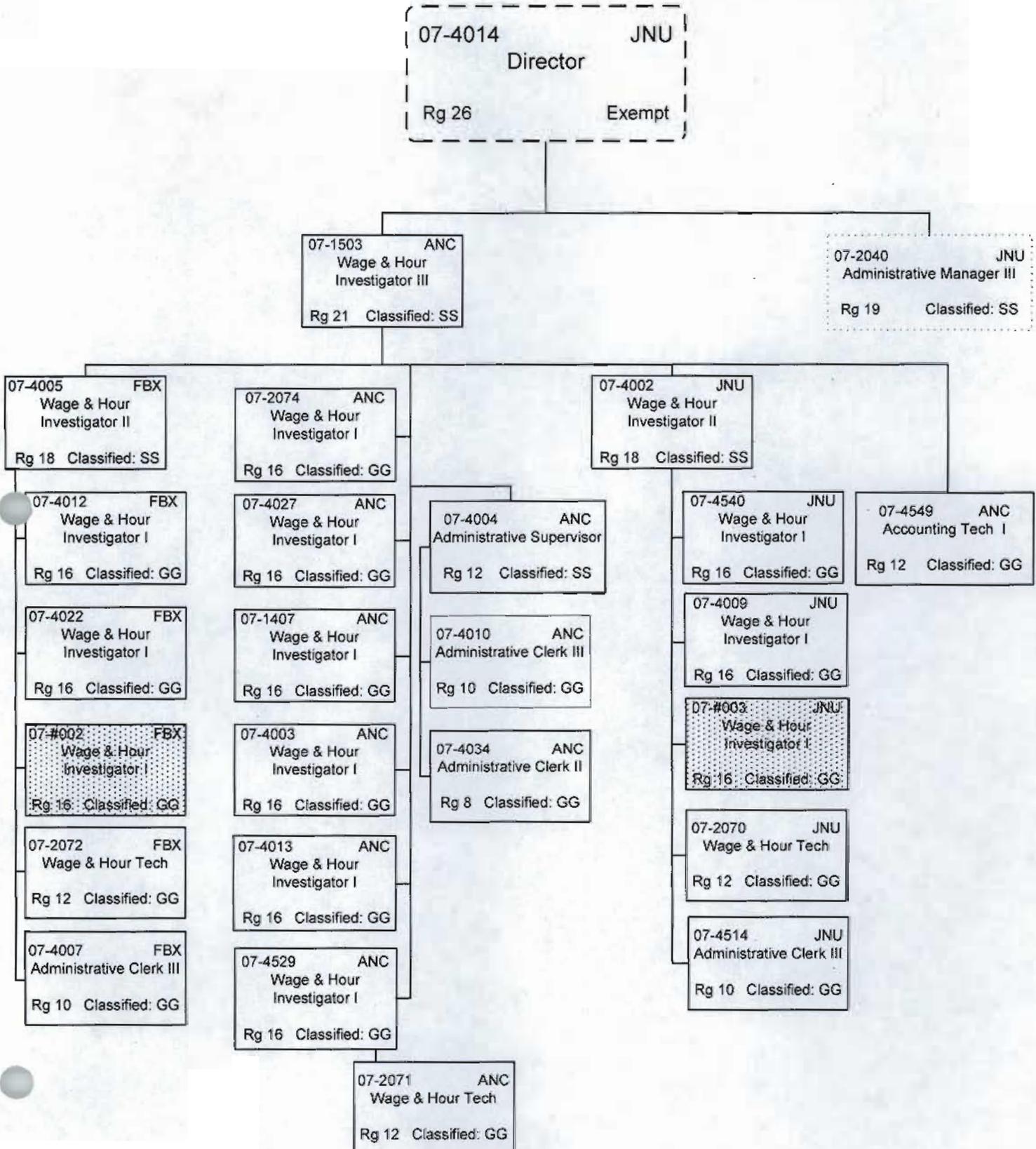
Division of Vocational Rehabilitation
 Disability Determination Services (DDS)
 2008 Indirect Cost Plan



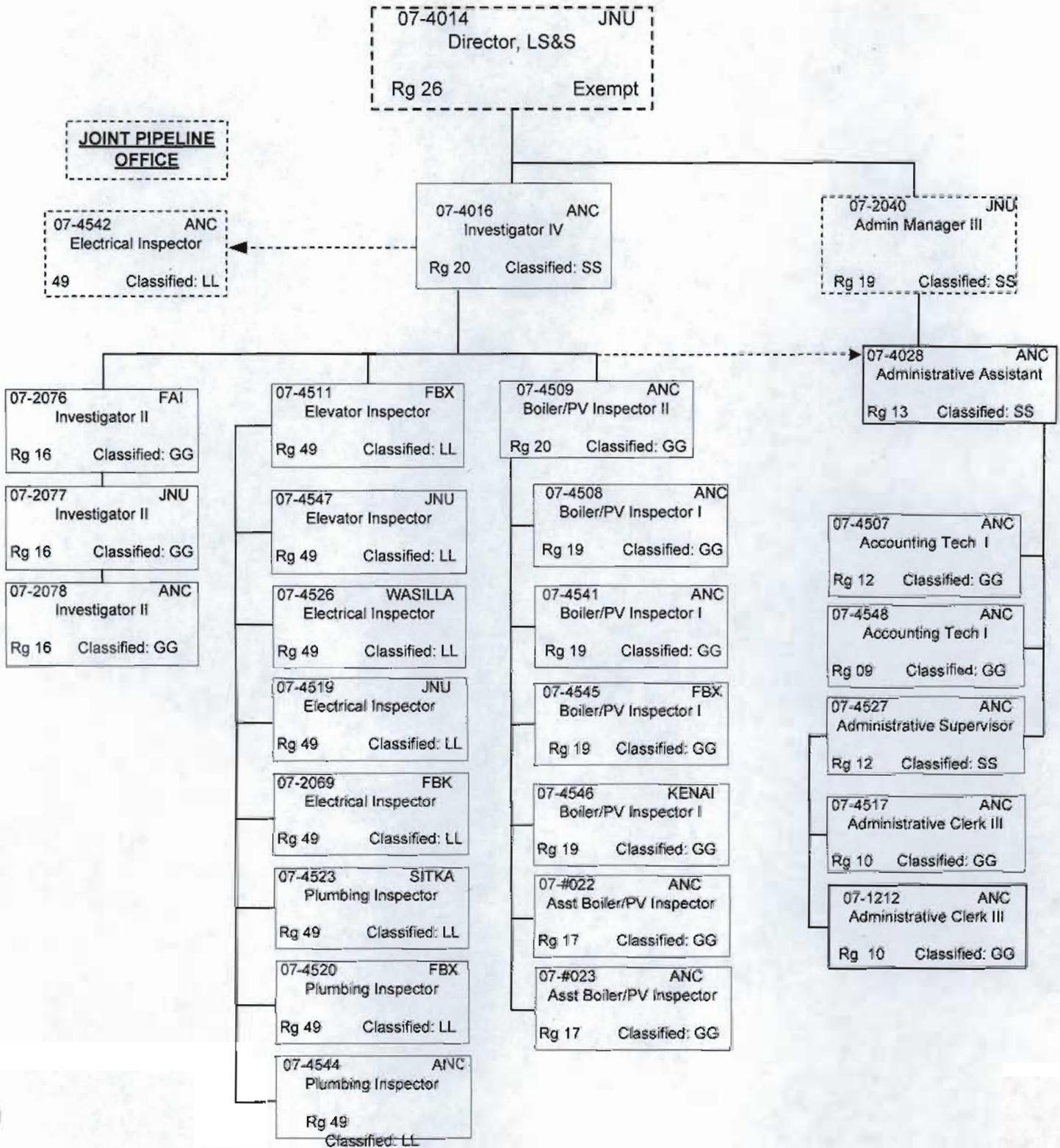
Alaska Department of Labor and Workforce Development
 Worker's Compensation Division
 2008 Indirect Cost Plan



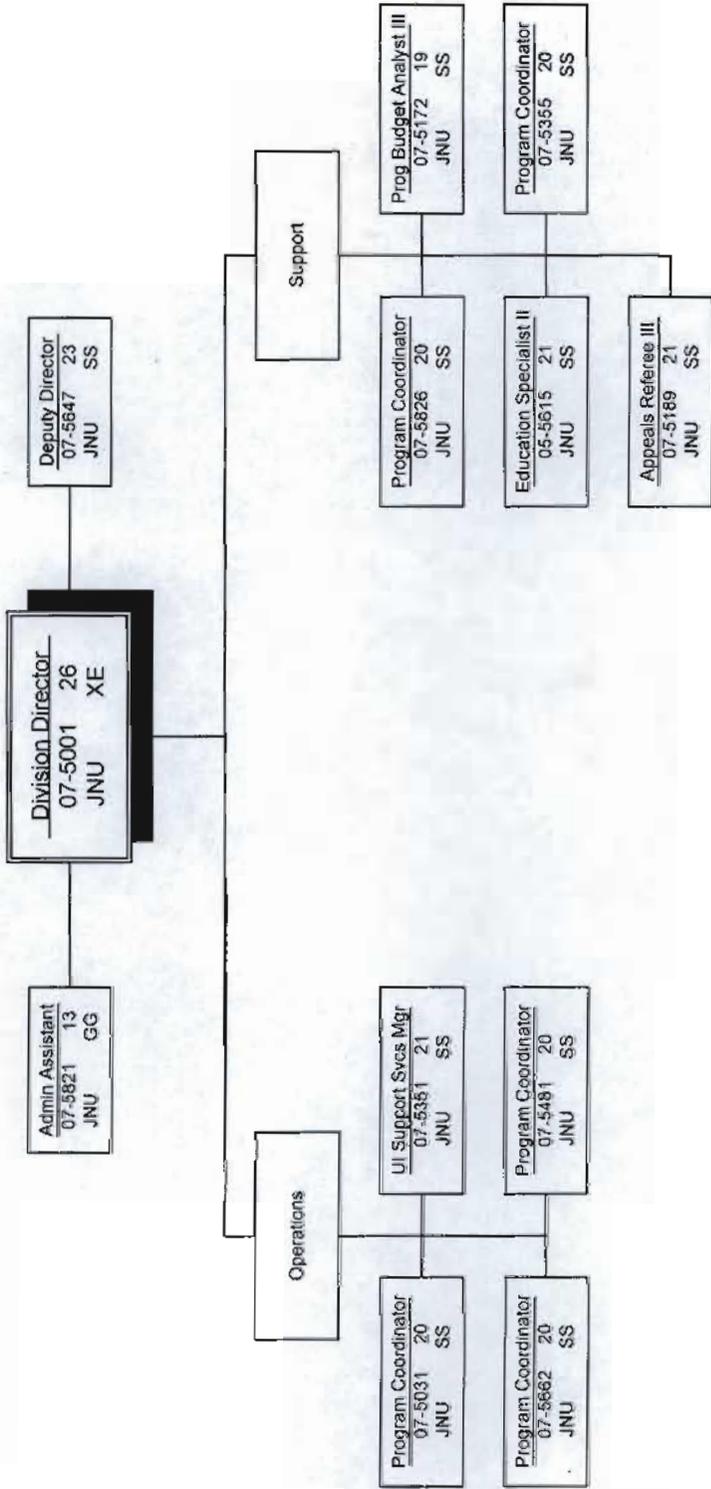
**Department of Labor and Workforce Development
 Division of Labor Standards & Safety
 Wage & Hour Administration Component
 2008 Indirect Cost Plan**



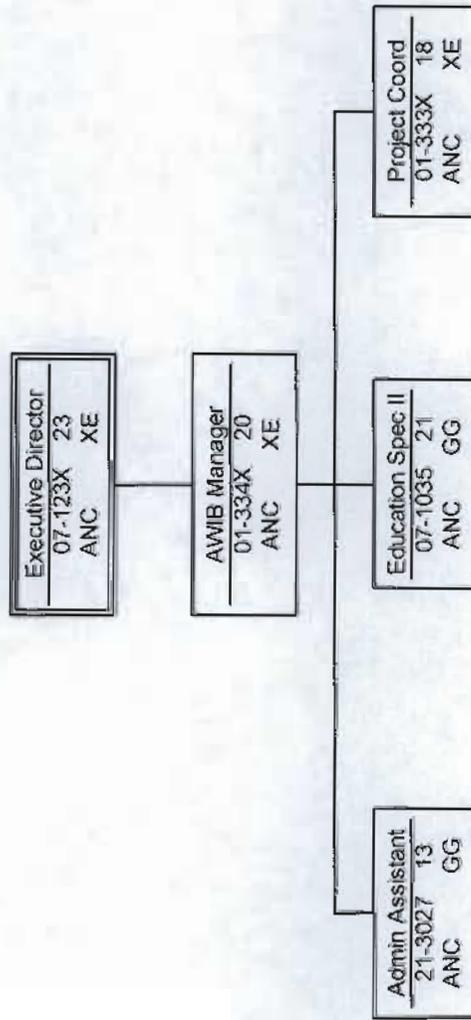
Department of Labor and Workforce Development
 Division of Labor Standards & Safety
 Mechanical Inspection
 2008 Indirect Cost Plan



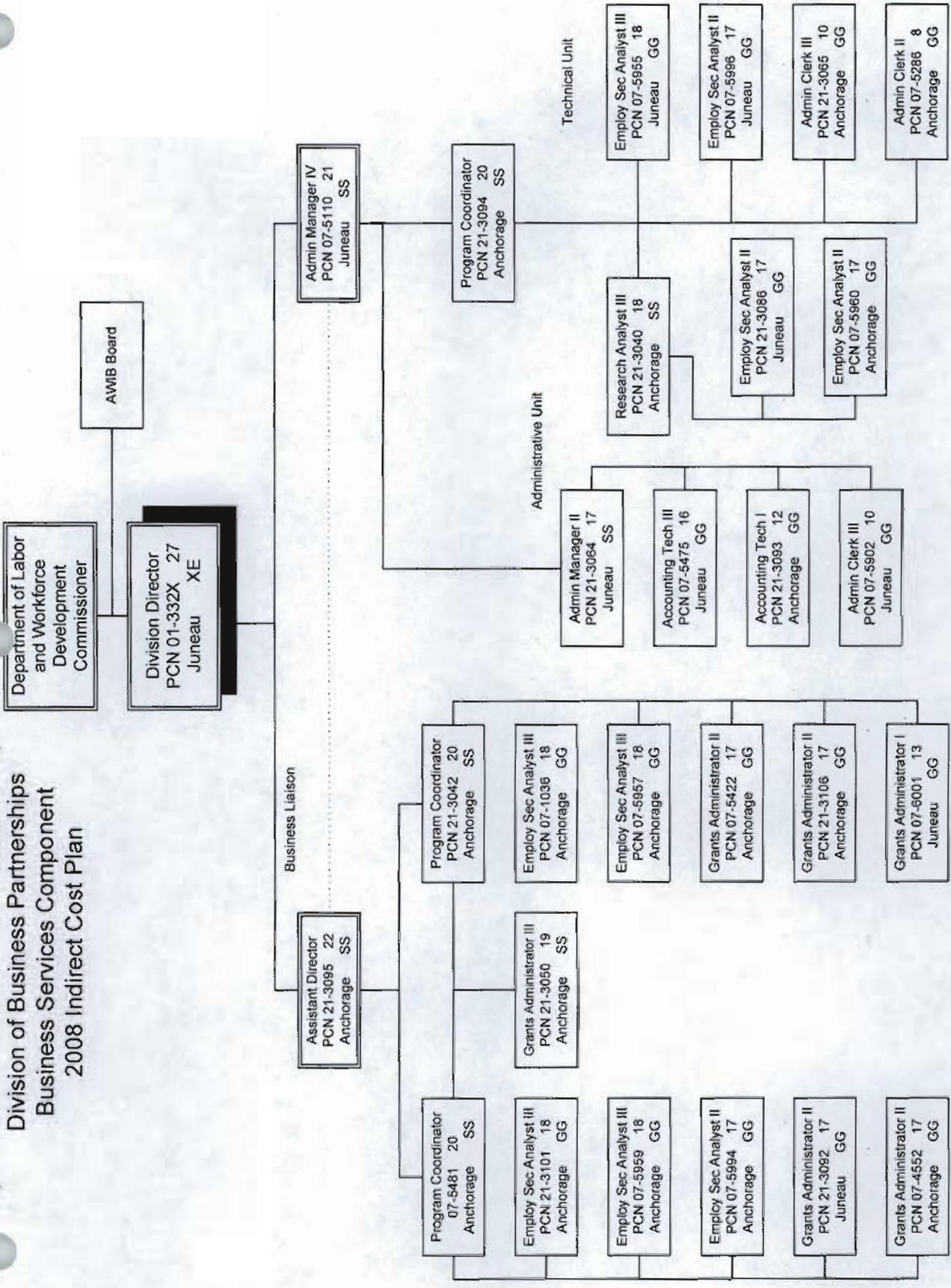
Department of Labor and Workforce Development
 Employment Security Division
 2008 Indirect Cost Plan



Alaska Department of Labor and Workforce Development
Business Partnerships Division
Alaska Workforce Investment Board
2008 Indirect Cost Plan



Department of Labor and Workforce Development
 Division of Business Partnerships
 Business Services Component
 2008 Indirect Cost Plan



APPENDIX B
CHART OF ACCOUNTS

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE				LEDGER CODE					
4	00010	LABOR & WORKFORCE DV	1163	1366	DEPARTMENTS	Y				0 2008	2008	
5	00535	BUDGET ACT	1164	1366	BUDGET ACT	Y				0 2008	2008	
6	27500	CHAPTER 28 SLA 2007	1165	1366	CHAPTERS	Y				0 2008	2008	
7	27504	COMM & ADM SVCS	1166	1218	APPROPRIATIONS	Y				0 2008	2008	
8	28100	COMMISSIONER'S OFFIC	1167	1171	ALLOCATIONS	Y	GTBSR D			0 2008	2008	0702802630
PGM			COLLOCATION CODE				LEDGER CODE					
00082		SUSPENSE - ZERO OUT			ONE CARD SUSPENSE 10					08-07100010		
9	28103	COMM OFFICE GF	1168	1168	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM			COLLOCATION CODE				LEDGER CODE					
00053	GF FUNDING SOURCES				COMMISSIONER'S OFC GF					08-07100300		
					JOBS FOR AK'S FUTURE					08-07100301		
					GASLINE PROJECT					08-07100302		
00082		SUSPENSE - ZERO OUT			PAYROLL CHARGE CLEAR					08-07100310		
9	28108	COMM OFFICE I/A ROLL	1169	1171	SUBALLOCATIONS	Y	GS			0 2008	2008	
10	28102	COMM OFFICE BUD RSA	1170	1170	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM			COLLOCATION CODE				LEDGER CODE					
00280	CO INDIRECT				CO BUD INDIRECT					08-07100270		
86810	OSH REVIEW BOARD				OSH REVIEW BOARD ADM					08-07100210		
10	28700	CO AVAIL UNBUD RSA	1171	1171	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
8	28120	ALRA ALLOCATIONS	1172	1173	ALLOCATIONS	Y	GTBSR D			0 2008	2008	0702802631

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE				LEDGER CODE					
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07120000		
00082		SUSPENSE - ZERO OUT			ONE CARD SUSPENSE 12					08-07120012		
9	28123	ALRA GF	1173	1173	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM			COLLOCATION CODE				LEDGER CODE					
00053	GF FUNDING SOURCES				ALRA GF					08-07120300		
8	28130	DCA	1174	1175	ALLOCATIONS	Y	GTBSR D			0 2008	2008	0702802633
PGM			COLLOCATION CODE				LEDGER CODE					
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07130000		
9	28133	DCA GF	1175	1175	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM			COLLOCATION CODE				LEDGER CODE					
00053	GF FUNDING SOURCES				OFC OF CITIZENSHIP					08-07130300		
8	28140	MGT SVCS ALLOCATION	1176	1181	ALLOCATIONS	Y	GTBSR D			0 2008	2008	0702802704
PGM			COLLOCATION CODE				LEDGER CODE					
					END RANGE REPORTS					08-07149999		
00055	PY EXP ADJ OFFSET				PY EXP ADJUST MGT SV					08-07148500		
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07140000		
00082		SUSPENSE - ZERO OUT			DEPT LABOR SUSPENSE					08-65070000		
					07AUIOPAY DEFAULT CC					08-73000007		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B ORIG C YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE	LEDGER CODE					
04810	WAGNER PEYSER 10Z				TND WAG PEY 10Z PZ	08-07148110					
04815	WOTC F8				MS IND WOTC F8	08-07140815					
04817	PZ ARE				SWD TND ARE PZ MS IND ARE PZ	08-07000817 08-07140817					
04830	Z1D ROLLUP F8				SWD IND Z1(D) F8 MS IND Z1D F8	08-07000830 08-07140830					
04840	Z3G ROLLUP F8				SWD IND Z3(G) F8 MS IND Z3G F8	08-07000840 08-07140840					
04854	NET TAP F8				MS IND NET TAPS F8	08-07148204					
04855	SCSEP TOTAL P7				MS IND SCSEP ADM P7	08-07140855					
04859	SSA NAV PJ P6				MS IND SSA NAV PJ P6	08-07140859					
04875	TAA ADM DB ES TECH				TAA ADMIN DB F6-8	08-07148272					
04890	UI GRANT TOTAL F8				TAX COLLECT DP UI F8 MS IND UI F8 TAX COLLEC ESD UI F8	08-07140890 08-07148210 08-07148810					
04986	02 REED ACT 08 OPER				F2 REED ACT MS IND	08-07140986					
50022	WIA ADULT P7				LOC ADM AD TND P7 TND SWR ADM AD PZ	08-07140221 07021222 08-07140228 07028224	P7	LOC	ADM	ADULT	IND
50032	WIA DW P7				IND LOC ADM DW P7 IND SWR ADM DW P7	08-07140231 07021232 08-07140238 07028234	P7	LOC	ADM	DW	IND
50033	WIA DW F8				IND LOC ADM DW F8 IND SWR ADM DW F8	08-07140331 07031337 08-07140338 07038339	F8	LOC	ADM	DW	IND
50052	WIA YOUTH P7				IND LOC ADM YTH P7 IND SWR ADM YTH P7	08-07140251 07021252 08-07140258 07028254	P7	LOC	ADM	YTH	IND
50084	DYI INDIRECT ALL YRS				DYI INDIRECT F7	08-07140083					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B ORIG C YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE	LEDGER CODE					
50612	FY06 NEG ADM SUBTOTAL				MS IND NEG ADMIN F6	08-07140612					
50616	TRANS YTH ADM FFY06				MS IND ODEP F6	08-07140616					
50626	F6 P&D PIPELINER CRT				MS IND P&D PIPELINER	08-07140626					
50628	BRAC 7/05-6/07				MS IND BRAC PLANNING	08-07140628					
50712	FY07 NEG ADM SUBTOTAL				MS IND NEG ADM F7	08-07140712					
50729	7/05-6/08 HI GROWTH				MS IND HI GROWTH F6	08-07140729					
50812	FY08 NEG ADM SUBTOTAL				MS IND NEG ADM F8	08-07140812					
50822	WIA ADULT PY 05				LOC ADM AD IND P5 SWR ADM AD IND P5	08-07148221 07821222 08-07148228 07828224	PY05	LOC	ADM	AD	IND
50823	WIA ADULT FFY06				LOC ADM AD IND F6 SWR ADM AD IND F6	08-07148321 07831327 08-07148328 07838329	FFY06	LOC	ADM	AD	IND
50832	WIA DW PY05				LOC ADM DW IND P5 SWR ADM DW IND P5	08-07148231 07821232 08-07148238 07828234	PY05	LOC	ADM	DW	IND
50833	WIA DW FFY06				LOC ADM DW IND F6 SWR ADM DW IND F6	08-07148331 07831337 08-07148338 07838339	FFY06	LOC	ADM	DW	IND
50852	WIA YOUTH PY05				LOC ADM YTH IND P5 SWR ADM YTH IND P5	08-07148251 07821252 08-07148258 07828254	PY05	LOC	ADM	YTH	IND
50898	DIF ADM INDIRECT F6				DIF INDIRECT F6	08-07140895					
50922	WIA ADULT PY06				LOC ADM AD IND P6 IND SWR ADM AD P6	08-07149221 07921222 08-07149228 07928224	P6	LOC	ADM	ADULT	IND
50923	WIA ADULT FFY07				IND LOC ADM AD F7 IND SWR ADM AD F7	08-07149321 07931327 08-07149328 07938329	F7	LOC	ADM	ADULT	IND
50932	WIA DW PY06				IND LOC ADM DW P6 IND SWR ADM DW P6	08-07149231 07921232 08-07149238 07928234	P6	LOC	ADM	DW	IND
50933	WIA DW FFY07				IND LOC ADM DW F7	08-07149331 07931337	F7	LOC	ADM	DW	IND

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE					LEDGER CODE		
9	28153	HUMAN RESOURCES GF	1184	1184	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00053	GF FUNDING SOURCES			HR GENERAL FUNDS						08-07150300		
8	28160	LEASING	1185	1186	ALLOCATIONS	Y	GTBSR D			0 2008	2008	0702802710
PGM					COLLOCATION CODE					LEDGER CODE		
00080	PRIMARY CCS			PRIMARY CC FOR LAPSE						08-07160000		
9	28163	LEASE - GF	1186	1186	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00053	GF FUNDING SOURCES			GF LEASE FUNDING						08-07160300		
8	28170	DATA PROCESSING	1187	1205	ALLOCATIONS	Y	GTBSR D			0 2008	2008	0702802711
PGM					COLLOCATION CODE					LEDGER CODE		
00044	OFFSETS			LC CORRECTIONS						08-07179999		
00080	PRIMARY CCS			PRIMARY CC FOR LAPSE						08-07170000		
00082	SUSPENSE - ZERO OUT			ONE CARD SUSPENSE 17						08-07170017		
9	28173	DP GF	1188	1188	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE					LEDGER CODE		
00053	GF FUNDING SOURCES			MICS GF						08-07171300		
				IC EPR GF						08-07171301		
				MICS GF (WAG PEY)						08-07171302		
				MICS GF (UI)						08-07171303		
9	28175	DP FEDERAL	1189	1192	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00081	B0G FUNDING,NO ACTUL			BUDGET DON'T SPEND						08-07170599		
00185	PROGRAMMING TEAMS			A/P TEAM LEAVE HOLDI						08-07175100		
				A/P TEAM REVERSAL						08-07175101		
				A/P TEAM MGT/ADMIN						08-07175150		
				SYSTEMS & SECURITY						08-07177100		
				PJT MGT/RESRCH & DEV						08-07178100		
10	28176	DP WAGNER PEYSER	1190	1190	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
54810	WAGNER PEYSER DP P7			MICS ES/WAG PEY						08-07170205		
				NTWK SVC JOB CTR						08-07172205		
				NTWK SVC AJCN ONLY						08-07174205		
				PROGRAMMERS ES/WP						08-07175205		
				DP SUPPORT ES/WAGPEY						08-07176205		
10	28177	DP UI	1191	1191	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00183	DP STEP			UI TAX MAINT F7						08-07175793		
				TAX MICE REVERSAL F7						08-07175798		
				UI TAX MAINT F8						08-07175893		
				TAX MICE REVERSAL F8						08-07175898		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJORR	B ORIG C YEAR	TERM YEAR	SESSION LAW
PGM		COLLOCATION CODE				LEDGER CODE					
10	28710	DP AVAIL UNBUD RSA	1196	1196	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
10	28711	DP AVAIL UNBUD RSA	1197	1197	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
10	28712	DP AVAIL UNBUD RSA	1198	1198	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
10	28713	DP AVAIL UNBUD RSA	1199	1199	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
10	28714	DP AVAIL UNBUD RSA	1200	1200	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
10	28715	DP AVAIL UNBUD RSA	1201	1201	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
10	28716	DP AVAIL UNBUD RSA	1202	1202	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
10	28717	DP AVAIL UNBUD RSA	1203	1203	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
10	28718	DP AVAIL UNBUD RSA	1204	1204	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
10	28719	DP AVAIL UNBUD RSA	1205	1205	SUBALLOCATIONS	Y	GSBSR		0 2008	2008	
8	28180	LMI	1206	1218	ALLOCATIONS	Y			0 2008	2008	0702802712
9	28181	LMI REGULAR FUNDING	1207	1217	TC FUND SOURCE	Y	VTBSR D		0 2008	2008	
PGM		COLLOCATION CODE				LEDGER CODE					
		ENDING RANGE REPORTS				08-07189999					
00055	PY EXP ADJ OFFSET	PY EXP ADJUST RRA				08-07188500					
00080	PRIMARY CCS	PRIMARY CC FOR LAPSE				08-07180000					
00082	SUSPENSE - ZERO OUT	ONE CARD SUSPENSE 18				08-07180018					
00180	R&A MGT/ADMIN	MGT/ADMIN HOLDING				08-07180150					
		MGT/ADMIN REVERSAL				08-07180151					
00186	R&A LEAVE	LEAVE HOLDING				08-07180100					
		LEAVE REVERSAL				08-07180101					
10	28183	LMI GF	1208	1208	SUBALLOCATIONS	Y	VSBSR		0 2008	2008	
PGM		COLLOCATION CODE				LEDGER CODE					
00053	GF FUNDING SOURCES	CHIEF GENERAL FUND				08-07180300					
		CES RECODED TO GF F7				08-07180780					
		LAUS RECODE TO GF F7				08-07180781					
		OES RECODED TO GF F7				08-07180782					
		ES-202 RECODE GF F7				08-07180783					
		MLS RECODED TO GF F7				08-07180784					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJORR	B ORIG C YEAR	TERM YEAR	SESSION LAW
PGM		COLLOCATION CODE				LEDGER CODE					
		CERT PAYROLL-RES HIR				08-07184000					
		ODS - GF				08-07184001					
		DEMOGRAPHICS GF				08-07185000					
		CENSUS & GEOGRAPHIC				08-07189000					
		AKCS				08-07189901					
10	28184	LMI PR RECEIPTS	1209	1209	SUBALLOCATIONS	Y	VSBSR		0 2008	2008	
PGM		COLLOCATION CODE				LEDGER CODE					
00081	BDG FUNDING, NO ACTUL	BUDGET DON'T SPEND				08-07180499					
10	28185	LMI FEDERAL	1210	1210	SUBALLOCATIONS	Y	VSBSR		0 2008	2008	
PGM		COLLOCATION CODE				LEDGER CODE					
00050	MATCH TRANSFERS	WSCAA TRF ANN SURVEY				08-07180077					
		WSCAA TRF CFOI				08-07180078					
00052	IN-KIND OFFSET	AN SUV IN KIND F7				08-07180777					
		CFOI IN KIND F7				08-07180778					
		AN SUV IN KIND F8				08-07180877					
		CFOI IN KIND F8				08-07180878					
00081	BDG FUNDING, NO ACTUL	BUDGET DON'T SPEND				08-07180599					
54770	F7/S8 CES AAMC	CES AAMC F7				08-07187770					
54775	CENSUS DATA F7/S8	CENSUS DATA F7				08-07187775					
54776	F7/S8 DISTRESSED COM	DISTRESSED COMM F7				08-07187776					
54777	F7/S8 ANNUAL SURVEY	ANNUAL SURVEY F7				08-07187777					
54778	F7/S8 CFOI	CFOI F7				08-07187778					
54780	F7/S8 CES	CES F7				08-07187780					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE					LEDGER CODE		
11	28776	STUDENT/GRAD FOLLOW	1216	1216	SUBALLOCATIONS	Y	VSRSP			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
86837		STUDENT/GRAD FOLLOW			STUDENT/GRAD FOLD-UP					08-07184037		
11	28777	LMI AVAIL UNBUD RSA	1215	1215	SUBALLOCATIONS	Y	VSRSP			0 2008	2008	
11	28778	LMI AVAIL UNBUD RSA	1216	1216	SUBALLOCATIONS	Y	VSRSP			0 2008	2008	
11	28779	LMI AVAIL UNBUD RSA	1217	1217	SUBALLOCATIONS	Y	VSRSP			0 2008	2008	
9	28186	LMI WSCAA FED MATCH	1218	1218	TC FUND SOURCE	Y	VTBSR D			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00056		OTHER NON-GF, NO BILL			WSCAA NOT MATCH					08-07186000		
					ANN SURV MATCH FY07					08-07186777		
					CFDI MATCH FY07					08-07186778		
					ANN SURV MATCH F8					08-07186877		
					CFDI MATCH F8					08-07186878		
					ANN SURV TO WSCAA F7					08-07187077		
					CFDI TO WSCAA F7					08-07187078		
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07186000		
7	27506	WORKERS' COMP & SAFE	1219	1259	APPROPRIATIONS	Y				0 2008	2008	
8	28310	WORKER'S COMPENSATIO	1220	1225	ALLOCATIONS	Y				0 2008	2008	0702802715
9	28311	WC REGULAR	1221	1222	TC FUND SOURCE	Y	HTBSR D			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07310000		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE					LEDGER CODE		
10	28313	WC GF	1222	1222	SUBALLOCATIONS	Y	HSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00053		GF FUNDING SOURCES			WC GF FOR TC EPR					08-07310500		
9	28316	WC WRKR SAFETY & ADM	1223	1223	TC FUND SOURCE	Y	HTBSR D			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00056		OTHER NON-GF, NO BILL			WORK COMP JUNEAU					08-07311600		
					WORK COMP ANCHORAGE					08-07312600		
					WORK COMP FAIRBANKS					08-07313600		
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07316000		
00082		SUSPENSE - ZERO OUT			ONE CARD SUSPENSE 31					08-07310031		
8	28320	WORKERS COMP APPEALS	1224	1225	ALLOCATIONS	Y	HTBSR D			0 2008	2008	0702802716
PGM					COLLOCATION CODE					LEDGER CODE		
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07326000		
9	28326	WORKERS COMP APPEALS	1225	1225	SUBALLOCATIONS	Y	HSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00056		OTHER NON-GF, NO BILL			WORKERS COMP APPEALS					08-07320600		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCGR XRRJORR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE							LEDGER CODE
9	28605	M&H GENERAL FUND	1236	1236	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00053	GF FUNDING SOURCES				WAGE & HOUR GF W&H CERTIFIED PAYRL					08-07400300 08-07400325		
8	28410	MECHANICAL INSPECTIO	1237	1245	ALLOCATIONS	Y				0 2008	2008	0702802723
9	28411	MECH INSPECT REGULAR	1238	1244	TC FUND SOURCE	Y	PTBSR D			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00080	PRIMARY CCS				PRIMARY CC FOR LAPSE					08-07410000		
00082	SUSPENSE - ZERO OUT				ONE CARD SUSPENSE 41					08-07410041		
10	28614	MI GENERAL FUND PGM	1239	1239	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00053	GF FUNDING SOURCES				MI GF FOR TC EPR					08-07410300		
00054	GF/PROGRAM RECEIPTS				MI CERT OF FITNESS MI BACKGROUND CHECKS					08-07410400 08-07410601		
10	28418	MI RSA TOTAL	1240	1244	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
11	28412	MECH INSPECT RIJD RSA	1241	1241	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00081	BDG FUNDING,NO ACTUL				BUDGET DON'T SPEND					08-07410299		
85810	CONTRACTOR LICENSING				CONTRACTOR LIC MI CONTRACTOR LIC MA EN					08-07410010 08-07411010		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCGR XRRJORR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE							LEDGER CODE
85812	CSED OCCUPATIONAL LI				CONTRACTOR LIC EA OCC LIC - CSED/MI					08-07412010 08-07410012		
11	28745	MI AVAIL UNBUD RSA	1242	1242	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
11	28746	MI AVAIL UNBUD RSA	1243	1243	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
11	28747	MI AVAIL UNBUD RSA	1244	1244	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
9	28416	MI BUILDING SAFETY	1245	1245	TC FUND SOURCE	Y	PTBSR D			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00056	OTHER NON-GF,NO BILL				MI BUILDING SAFETY					08-07410600		
00080	PRIMARY CCS				PRIMARY CC FOR LAPSE					08-07416000		
00082	SUSPENSE - ZERO OUT				CC RECEIPTS SUSPENSE ONE CARD SUSPENSE 41					08-07410001 08-07410141		
8	28420	OSH	1246	1257	ALLOCATIONS	Y				0 2008	2008	0702802724
9	28421	OSH REGULAR	1247	1256	TC FUND SOURCE	Y	PTBSR D			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00055	PY EXP ADJ OFFSET				PY EXP ADJUST OSH					08-07428500		
00080	PRIMARY CCS				PRIMARY CC FOR LAPSE					08-07420000		
00082	SUSPENSE - ZERO OUT				ONE CARD SUSPENSE 42					08-07420042		
10	28424	OSH CF/PR	1248	1248	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00053	GF FUNDING SOURCES				TC EPR GF					08-07420300		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCGR XRRJDRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE						
11	28740	OSH AVAIL UNBUD RSA	1254	1254	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
11	28741	OSH AVAIL UNBUD RSA	1255	1255	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
11	28742	OSH AVAIL UNBUD RSA	1256	1256	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
9	28426	OSH FUNDED BY WSCAA	1257	1257	TC FUND SOURCE	Y	PTBSR D			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00056	OTHER NON-CF, NO BILL		WSCAA DIRECT CHGS			08-07420600						
			21D MATCH FFY07			08-07426730						
			23G MATCH FFY07			08-07426740						
			21D MATCH FFY08			08-07426830						
			23G MATCH FFY08			08-07426840						
8	28430	ASAC	1258	1259	ALLOCATIONS	Y	PTBSR D			0 2008	2008	0702802726
PGM			COLLOCATION CODE			LEDGER CODE						
00080	PRIMARY CCS		PRIMARY CC FOR LAPSE			08-07430000						
00082	SUSPENSE - ZLRO OUT		ONE CARD SUSPENSE 43			08-07430043						
9	28434	ASAC GF/PR RECEIPTS	1259	1259	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00054	GF/PROGRAM RECEIPTS		ASAC CARRYFORWARD OF ASAC			08-07430300 08-07430400						
7	27508	WORKFORCE DEVELOPMNT	1260	1331	APPROPRIATIONS	Y				0 2008	2008	
8	28500	EMPLOY & TRAIN SVCS	1261	1275	ALLOCATIONS	Y				0 2008	2008	0702802732
9	28501	ETS REGULAR	1262	1276	TC FUND SOURCE	Y	VTBSR D			0 2008	2008	

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCGR XRRJDRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE						
00044	OFFSETS		LC CORRECTIONS			08-07509999						
00055	PY EXP ADJ OFFSET		PY EXP ADJUST E&T			08-07509500						
00080	PRIMARY CCS		PRIMARY CC FOR LAPSE			08-07500000						
00082	SUSPENSE - ZERO OUT		ONE CARD SUSPENSE 50			08-07500050						
00584	ESD MGT/ADMIN-DIV WD		MGT/ADMIN PS/LV POOL			08-07555100						
			MGT/ADM PS LV REVRSD			08-07555101						
00586	ETS COMPONENT LEAVE		EMP SVC LEAVE HOLDIN			08-07005100						
			ES SVC LC REVERSED			08-07005101						
10	28503	ETS GF	1263	1263	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00053	GF FUNDING SOURCES		ETS GF-TC EPR/MICS			08-07500300						
			ETS GF/MGT ADM EPR			08-07550300						
10	28504	ETS PR RECEIPTS	1264	1264	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00081	BUDGET FUNDING, NO ACTD		BUDGET DON'T SPEND			08-07500499						
00482	JOB FAIR RECEIPTS		JOB FAIR RECEIPTS			08-07500402						
00483	FBKS JB CTR RECEIPTS		FBKS JB CTR RECEIPTS			08-07800403						
00484	SPRING CREEK CC MGA		SPRING CREEK CC MGA			08-07500404						
00486	PAN FOR TSA TESTING		PAN FOR TSA TESTING			08-07500406						

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM						COLLOCATION CODE	LEDGER CODE					
					VET TAP RCODE WP P7		08-07117204					
					WAG PEY P7 CENTRAL		08-07378205					
					WAG PEY P7 PENINSULA		08-07458205					
					WAG PEY P7 ES GEN		08-07508205					
					ETS POSTAGE P7/SA		08-07508592					
					WAG PEY P7 DIR OFC		08-07558205					
					WAG PEY P7 SE REGION		08-07738205					
					WAG PEY P7 ES TECH		08-07758205					
					WAG PEY P7 NORTHERN		08-07808205					
					WAG PEY P7 COASTAL		08-07848205					
					WAG PEY P7 DPL		08-07988205					
52810	WAG PEY 10% P7/S8				WAG PEY 10/P7 CENTRI		08-07378110					
					WAG PEY 10% P7 PEN		08-07458110					
					WAG PEY 10/P7 ES GEN		08-07508110					
					WAG PEY 10% P7 SE		08-07738110					
					WAG PEY 10/P7 ES TEC		08-07758110					
					WAG PEY 10% P7 NORTH		08-07808110					
					WAG PEY 10% P7 COAST		08-07848110					
52815	WOTC F8/S8				WOTC F8 ES GENERAL		08-07508015					
					WOTC F8 ES TECH UNIT		08-07758015					
52818	TAA GRANT F6-8/S8				TAA F6-8 ES GENERAL		08-07508170					
					TAA F6-8 ES TECH		08-07758170					
52825	ATAA F8/S8				ATAA ES TECH UNIT F8		08-07758025					
52854	VAT TAP F8/S8				VET TAP F8 CENTRAL		08-07378204					
					VET TAP F8 PENINSULA		08-07458204					
					VET TAP F8 ES GEN		08-07508204					
					VET TAP F8 SE REGION		08-07738204					
					VET TAP F8 NORTHERN		08-07808204					
					VET TAP F8 COASTAL		08-07848204					
52856	SCSEP OTHER ENRL P7				SCSEP OTHER ENROLLEE		08-07508156					
52857	SCSEP ADMIN LOCAL P7				SCSEP ADMIN LOCAL		08-07508157					
52859	SSA NAV PJ P6/S8				SSA NAV PJ CENTRAL		08-07378059					
					SSA NAV PJ SE REG		08-07458059					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM						COLLOCATION CODE	LEDGER CODE					
					SSA NAV PJ ES GEN		08-07508059					
					SSA NAV PJ SE REG		08-07738059					
					SSA NAV PJ E&TS TECH		08-07758059					
					SSA NAV PJ NORTHERN		08-07808059					
					SSA NAV PJ CST/WEST		08-07848059					
52892	UI ADMIN CODES F8/S8				UI ADMIN F8 COASTAL		08-07848210					
					UI ADMIN F8 ES GEN		08-07508210	70840050	F8	MGT/SUP	ES	GENERAL
					UI ADMIN F8 DIR OFC		08-07558210	70840055	F8	MGT/SUP	DIR	OFFICE
					UI ADMIN F8 ES TECH		08-07758210	70822675	F8	TRA	CP	ES TECH
52904	TAA GRANT F7-9/S8				F7-9 TAA GRANT ES CE		08-07509170					
					F7-9 TAA GRANT ES TECH		08-07759170					
52919	TAA ADMIN F7-9/S8				F7-9 TAA ADM ES TECH		08-07759172					
52986	02 REED 08 PERS & CPU				REED ACT 08 - CENTRI		08-07370986					
					REED ACT 08-PEN REG		08-07450986					
					02 REED 08 PERS & CPU		08-07500986					
					REED ACT 08-SE REG		08-07730986					
					REED ACT 08-E&TS TEC		08-07750986					
					REED ACT 08-NORTH		08-07800986					
					REED ACT 08- COAST		08-07840986					
56850	TAA ADM DB ES TEC S8				TAA ADM DB ES TECH		08-07758272					
10	28508	ETS I/A ROLLUP	1266	1274	SUBALLOCATIONS	Y	VS			0	2008	2008
11	28502	FMP SVC BUDGETED RSA	1267	1267	SUBALLOCATIONS	Y	VSBSR			0	2008	2008
PGM						COLLOCATION CODE	LEDGER CODE					
00081	BDG FUNDING,NO ACTUL				BUDGET DON'T SPEND		08-07500299					
56810	WIA ADMIN				WIA LOC ADM CENTRAL		08-07370010					
					WIA LOC ADM PENINSUL		08-07450010					
					WIA LOC ADMIN ES GEN		08-07500010					
					WIA LOC ADM SE REGIO		08-07730010					
					WIA LOC ADM ES TECH		08-07750010					
					WIA LOC ADM NORTHERN		08-07800010					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B ORIG C YEAR	TERM YEAR	SESSION LAW	
PGM						COLLOCATION CODE	LEDGER CODE					
					STEP SUP SVC SE REG		08-07730063					
					STEP SUP SVC ES TECH		08-07750063					
					STEP SUP SVC NORTHER		08-07800063					
					STEP SUP SVC COASTAL		08-07840063					
89864		STEP EMP ASSISTANCE			STEP EMP AST CENTRAL		08-07370064					
					STEP EMP ASSIST PEN		08-07450064					
					STEP EMP AST ES GEN		08-07500064					
					STEP EMP AST SE REG		08-07730064					
					STEP EMP AST ES TECH		08-07750064					
					STEP EMP AST NORTHER		08-07800064					
					STEP EMP AST COASTAL		08-07840064					
89865		STEP TRAINING			STEP TRAINING CENTRA		08-07370065					
					STEP TRAINING PEN RG		08-07450065					
					STEP TRAINING ES GEN		08-07500065					
					STEP TRAINING SE REG		08-07730065					
					STEP TRAINING ES TEC		08-07750065					
					STEP TRAINING NORTHE		08-07800065					
					STEP TRAINING COASTA		08-07840065					
89866		WORK SVCS STEP MATCH			WK SVC MATCH FM STEP		08-07861232					
89867		SCSEP MATCH FRM STEP			P7 SCSEP MATCH/STEP		08-07508257					
89868		OPER ENG MOU			OP ENG KEY OPR TRNG		08-07500068					
89869		WIA SWR PJ-JOB CENTR			WIA SWR PJ-AJCN		08-07500069					
89870		WIA SWR PJ			WIA SWR PJ ES GEN		08-07500070					
89871		NEG CORE SERVICES			NEG CORE SVC CENTRAL		08-07370071					
					NEG CORE SVC PEN REG		08-07450071					
					NEG CORE SVC ES GEN		08-07500071					
					NEG CORE SVC SE REG		08-07730071					
					NEG CORE SVC ES TECH		08-07750071					
					NEG CORE SVC NORTHER		08-07800071					
					NEG CORE SVC COASTAL		08-07840071					
89872		NEG INTENSIVE SERVIC			NEG INT SVC CENTRAL		08-07370072					
					NEG INTEN SVCS PEN		08-07450072					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B ORIG C YEAR	TERM YEAR	SESSION LAW	
PGM						COLLOCATION CODE	LEDGER CODE					
					NEG INT SVC ES GEN		08-07500072					
					NEG INT SVC SE REG		08-07730072					
					NEG INT SVC ETTU		08-07750072					
					NEG INT SVC NORTHERN		08-07800072					
					NEG INT SVC COASTAL		08-07840072					
89873		NEG TRAINING			NEG TRAINING PENINSU		08-07450073					
					NEG TRAINING DIR OFC		08-07550073					
89874		NEG SUPPORT SERVICES			NEG SUP SVC DIR OFC		08-07550074					
89875		NEG NRPS			NEG NRPS CENTRAL REG		08-07370075					
					NEG NRPS PENINSULA		08-07450075					
					NEG NRPS ES GENERAL		08-07500075					
					NEG NRPS SE REGION		08-07730075					
					NEG NRPS COASTAL WES		08-07840075					
89876		NEG OTHER PROGRAM			NEG OTHER PROGRAM		08-07550076					
89877		NEG NRPS ADMIN			NEG NRP ADM ES GEN		08-07500077					
89878		NEG ADMIN			NEG REG ADM ES GEN		08-07500078					
					NEG REG ADM SE REG		08-07730078					
89889		UI MGMT TAX COLL SUP			UI MGMT TAX COLL SUP		08-07550089					
89891		OCA FUND ACTIVITIES			OCA FUND ACTIVITIES		08-07500091					
11 28750 HIGH GROWTH INT			1268	1268	SUBALLOCATIONS	Y	VBSR	0	2008	2008		
PGM						COLLOCATION CODE	LEDGER CODE					
89835		HIGH GROWTH PRM-ESD			HI GRWTH PCM CENTRAL		08-07370035					
					HI GROWTH PEN REG		08-07450035					
					HI GROWTH EMRGY PGM		08-07500035					
					HI GROWTH PRM SE REG		08-07730035					
					HI GROWTH PCM TECH		08-07750035					
					HI GROWTH NORTHERN		08-07800035					
					HI GRTH COASTAL/WEST		08-07840035					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJORR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE					LEDGER CODE		
00066	OFFSETS				LC CORRECTIONS		08-07519999					
00055	PY EXP ADJ OFFSET				PY EXP ADJUST UI CN		08-07518500					
00080	PRIMARY CCS				PRIMARY CC FOR LARSE		08-07510000					
00082	SUSPENSE - ZERO OUT				CC RECEIPTS SUSPENSE ONE CARD SUSPENSE 51		08-07510001 08-07510051					
10	28512	UI BUDGETED RSAS	1278	1278	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00081	BDG FUNDING,NO ACTUL				BUDGET DON'T SPEND		08-07510299					
89807	UI PJ MGT SUPP-AGIA				UI PJ MGT SUPP-AGIA		08-07510207					
89841	WIA RAPID RESPON UI				WIA RAP RESP - UI P7		08-07510041					
89890	CHILD SUPPORT ASSIST				CHILD SUPPORT ASSIST		08-07920090					
10	28513	UI GF	1279	1279	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00053	GF FUNDING SOURCES				UI GF FOR TC EPR		08-07510300					
10	28516	UI PROGRAM RECEIPTS	1280	1280	SUBALLOCATIONS	Y	VSBSR D			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00081	BDG FUNDING,NO ACTUL				BUDGET DON'T SPEND		08-07510499					
00480	MUNICIPALITY OF ANCH				MUNI OF ANCH MOA-UI		08-07510400					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJORR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE					LEDGER CODE		
10	28515	UI FEDERAL	1281	1281	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
PGM					COLLOCATION CODE					LEDGER CODE		
00081	BDG FUNDING,NO ACTUL				BUDGET DON'T SPEND		08-07510599					
00581	ESD TAX COLLECTION				TAX COL HOLDING F7 TAX COL REV F7 TAX COL HOLDING F8 TAX COL REV F8 UI ADMIN F7 TAX HOLD UI TAX FIELD REV F7 UI ADMIN F8 TAX HOLD UI TAX FIELD REV F8		08-07947210 08-07947211 08-07948210 08-07948211 08-07957210 08-07957211 08-07958210 08-07958211					
51986	02 REED 08 PERS & CPU				02 REED 08 PERS & CPU		08-07510986					
52791	F7/S8 UI ADMIN CODES				UI POSTAGE F7/S8 UI ADMIN F7 UI GEN UI ADMIN F7 I APPEAL UI ADMIN F7 H APPEAL UI ADMIN F7 PJ MGT UI ADMIN F7 FBK CALL UI ADMIN F7 UI TECH UI ADMIN F7 QC/INTG UI ADMIN F7 UI SUPP UI ADMIN F7 BPC UI TAX COL-812 F7 UI TAX HOLD 812 F7 UI ADMIN F7 ANC CALL UI ADMIN F7 JNU CALL UI ADMIN F7 DPL		08-07517591 08-07517210 70740051 08-07517210 70724053 08-07547210 70724054 08-07707210 70740070 08-07897210 70720089 08-07907210 70740090 08-07917210 70746191 08-07927210 70720092 08-07937210 70727093 08-07947810 70730094 08-07957810 70750095 08-07967210 70720096 08-07977210 70720097 08-07987210 70740098				F7 MGT/SUP UI GENERL F7 APPEALS I APPEALS F7 APPEALS H APPEALS F7 MGT/SUP PJ TEAM F7 CLAIM PROC FBK UI F7 MGT/SUP UI TECH F7 UI QUALITY CONTRL F7 CLAIM PROC UI SUP F7 BPC UI BPC F7 TAX ADMIN ACCTG F7 TAX FIELD AUDIT F7 CLAIM PROC ANC UI F7 CLAIM PROC JNU UI F7 MGT/SUP UI DPL	
52811	WAG PEY UI P7				WP UI P7 UI GENERAL WP UI P7 PJ MGMT WP UI P7 UI TECH WP UI P7 DPL		08-07518206 08-07708206 08-07908206 08-07988206					
52860	UI SBR PIN SERVER				UI SBR PIN SERVER F6		08-07518060					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE						
					ARE ADMIN P6					08-07567317		
52816	P7/S8 ABE ELC				ELC PROGRAM P7					08-07568116		
					ELC LEADERSHIP P7					08-07568216		
					ELC ADMIN P7					08-07568316		
52817	P7/S8 ABE				ABE PROGRAM P7					08-07568117		
					ABE LEADERSHIP P7					08-07568217		
					ABE ADMIN P7					08-07568317		
9	28568	ABE I/A ROLLUP	1287	1289	SUBALLOCATIONS	Y	VS			0 2008	2008	
10	28757	ABE AVAIL UNBUD RSA	1288	1288	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
10	28758	ABE AVAIL UNBUD RSA	1289	1289	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
8	28600	WIB	1290	1296	ALLOCATIONS	Y	GTBSR D			0 2008	2008	0702802808
PGM			COLLOCATION CODE			LEDGER CODE						
00055	PY EXP ADJ OFFSET				PY EXP ADJUST WIB					08-07608500		
00080	PRIMARY CCS				PRIMARY CC FOR LAPSE					08-07600000		
00082	SUSPENSE - ZERO OUT				ONE CARD SUSPENSE 60					08-07600060		
00680	AWIB LEAVE & NPS				WIB LEAVE HOLDING					08-07600100		
					WIB LEAVE REVERSED					08-07600101		
					WIB MGT/SDM HOLDING					08-07600150		
					WIB MGT/ADM REVERSAL					08-07600151		
9	28603	WIB GF	1291	1291	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00053	GF FUNDING SOURCES				WIB GF FOR TC FPR					08-07600300		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE						
9	28604	WIB RECEIPT SUPP SVC	1292	1292	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00081	BDC FUNDING,NO ACTUL				BUDGET DON'T SPEND					08-07600499		
9	28608	WIB I/A ROLLUP	1293	1296	SUBALLOCATIONS	Y	GS			0 2008	2008	
10	28601	WIB OVERSIGHT	1294	1294	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00685	WIB OVERSIGHT				WIB OVERSIGHT HOLDI					08-07600190		
					WIB OVERSIGHT REVERS					08-07600191		
88805	WIB OVERSIGHT-EMP SV				OVERSIGHT-WAG PEY					08-07600205		
88806	WIB OVERSIGHT - DPA				OVERSIGHT-DPA					08-07600006		
88808	WIB OVERSIGHT- EED				OVERSIGHT-EED					08-07600008		
88819	WIB OVERSIGHT - DVR				OVERSIGHT-BASIC SUPP					08-07600019		
88861	WIB OVERSIGHT-STEP				OVERSIGHT-STEP					08-07600061		
					OVERSIGHT-STEP ADMIN					08-07600161		
88873	WIB OVERSIGHT-T&B				OVERSIGHT-T&B					08-07600073		
88880	WIB OVERSIGHT-WIA SW				OVERSIGHT-WIA SWR AD					08-07600080		
10	28602	WIB BUDGETED RSA	1295	1295	SUBALLOCATIONS	Y	GSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00081	BDC FUNDING,NO ACTUL				BUDGET DON'T SPEND					08-07600299		
88862	WIB OVERSIGHT-AVTEC				OVERSIGHT-AVTEC					08-07600062		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM						COLLOCATION CODE	LEDGER CODE					
					SWR PRJ REVERSL P5	08-07618271	0828207Z					PV05 SWR PRJ REVERSL
03668	FY06	SWR PJ BP S8			SWR PROJECTS F6 HOLD SWR PJ F6 HOLDNG REV	08-07618370 08-07618371	07837303 07830303					FY06 SWR PRJ HOLDNG FFY06 SWR PRJ REVERSL
03878	PY05	SWR ADM BP S8			SWR ADMIN P5 SWR ADM REVERSL P5	08-07618280 08-07618281	07828208 07820808					PY05 SWR ADM HOLDING PY05 SWR ADM REVERSL
03886	FY06	SWR ADM BP S8			SWR ADMIN F6 SWR ADM REVERSL F6	08-07618380 08-07618381	07838304 07830404					FY06 SWR ADM HOLDING FFY06 SWR ADM REVERSL
03915	PY06	LOC AD BP SY08			LOCAL ADMIN P6 LOC ADM REVERSL P6	08-07619210 08-07619211	07921201 07920101					P6 LOC ADM HOLDING P6 LOC ADM REVERSL
03919	FY07	LOC ADM BP SY08			LOCAL ADMIN F7 LOC ADM REVERSL F7	08-07619310 08-07619311	07931302 07930202					F7 LOC ADM HOLDING F7 LOCAL ADM REVERSL
03961	PY06	SWR PJ BP S8			SWR PROJECTS P6 SWR PRJ REVERSL P6	08-07619270 08-07619271	07927207 07920707					P6 SWR PROJ HOLDING P6 SWR PRJ REVERSL
03967	FY07	SWR PJ BP S8			SWR PROJECTS F7 SWR PJ REVERSL F7	08-07619370 08-07619371	07937303 07930303					F7 SWR PRJ HOLDING F7 SWR PRJ REVERSL
03977	PY06	SWR ADM BP S8			SWR ADMIN P6 SWR ADM REVERSL P6	08-07619280 08-07619281	07928208 07920808					P6 SWR ADM HOLDING P6 SWR ADM REVERSL
03985	FY07	SWR ADM BP S8			SWR ADMIN F7 SWR ADM REVERSL F7	08-07619380 08-07619381	07938304 07930404					F7 SWR ADM HOLDING F7 SWR ADM REVERSL
45020	WIA	ADULT BP P7/S8			ADULT P7 LOCAL ADMIN AD P7 SWR PROJ ADULT P7 SWR ADMIN ADULT P7	08-07610220 08-07610221 08-07610227 08-07610228	07022221 07020122 07020723 07020824					P7 ADULT PROGRAM P7 LOC ADMIN ADULT P7 SWR PJ ADULT P7 SWR ADM ADULT
45024	WIA	ADULT BP F8/S8			ADULT F8 LOCAL ADMIN AD F8 SWR PROJ ADULT F8 SWR ADMIN ADULT F8	08-07610320 08-07610321 08-07610327 08-07610328	07032326 07030227 07030328 07030429					F8 ADULT PROGRAM F8 LOC ADMIN ADULT F8 SWR PJ ADULT F8 SWR ADMIN ADULT
45030	WIA	DW BP P7/S8			DISLOCATED WRKR P7 LOCAL ADMIN DW P7	08-07610230 08-07610231	07023231 07020132					P7 DISLOCATED WORKER P7 LOC ADMIN DW

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM						COLLOCATION CODE	LEDGER CODE					
					WIA DW ADULT EXP P7	08-07610232	07023231					P7 DISLOCATED WORKER
					SWR PROJ DW P7	08-07610237	07020733					P7 SWR PJ DW
					SWR ADMIN DW P7	08-07610238	07020834					P7 SWR ADMIN DW
					RAPID RESPONSE P7	08-07610240	07024241					P7 RAPID RESPONSE
45034	WIA	DW BP F8/S8			DISLOCATED WRK F8 LOCAL ADMIN DW F8 WIA DW ADULT EXP F8 SWR PROJ DW F8 SWR ADMIN DW F8 RAPID RESPONSE F8	08-07610330 08-07610331 08-07610332 08-07610337 08-07610338 08-07610340	07033336 07030237 07033336 07030338 07030439 07034346					F8 DISLOCATED WORKER F8 LOC ADMIN DW F8 DISLOCATED WORKER F8 SWR PJ DW F8 SWR ADMIN DW F8 RAPID RESPONSE
45050	WIA	YOUTH BP P7/S8			YOUTH SUMMER IS P7 LOCAL ADMIN YTH P7 YOUTH SUMMER OS P7 YOUTH NS IS P7 YOUTH NS OS P7 SWR PROJ YOUTH P7 SWR ADMIN YOUTH P7	08-07610250 08-07610251 08-07610253 08-07610254 08-07610255 08-07610257 08-07610258	07025051 07020152 07025351 07025451 07025551 07020753 07020854					P7 YOUTH SUMMER IS P7 LOC ADMIN YOUTH P7 YOUTH SUMMER OS P7 YOUTH IN SCH NS P7 YOUTH OSNS P7 SWR PJ YOUTH P7 SWR ADMIN YOUTH
45082	DYI	PROG BP F7/S8			DYI PGM BP F7	08-07610062						
45083	DYI	ADMIN BP F7/S8			DYI ADMIN BP F7	08-07610083						
45090	DIF	OTHER PJ F5-8/S8			DIF YOUTH INJ F5-8 DIF REG GRANT F5-8	08-07610090 08-07610090						
45094	DIF	PGM BP F5-8/S8			DIF PGM BP F5-8/S8	08-07610092						
45097	DIF	ADM BP F7-10/S8			DIF ADMIN BP F7	08-07610097						
45094	DIF	PGM BP F7-10/S8			DIF PRG BP F7	08-07610094						
45008	NEG	PROGRAM BP F6/S8			NEG CORE SVCS F6 NEG INTENS SVC F6 NEG TRAINING F6 NEG SUPP SVC F6 NEG NRPS F6 NEG OTHER F6	08-07610671 08-07610672 08-07610673 08-07610674 08-07610675 08-07610676						
45010	NEG	ADMIN BP F6/S8			NEG NRPS ADMIN F6	08-07610677						

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE						LEDGER CODE
45938		APWTP PROGRAM F8/S8			APWTP PROGRAM F8/S8	08-07610938					
45939		APWTP ADMIN F8/S8			APWTP ADMIN F8/S8	08-07610939					
45950		WTA YOUTH P6/S8 BP			YOUTH SUMMER IS P6	08-07619250	07925051				P6 YOUTH SUMMER IS
					LOCAL ADMIN YTH P6	08-07619251	07920152				P6 LOC ADM YOUTH
					YOUTH SUMMER OS P6	08-07619253	07925351				P6 YOUTH SUMMER OS
					YOUTH NS IS P6	08-07619254	07925451				P6 YOUTH IN SCH NS
					YOUTH NS OS P6	08-07619255	07925551				P6 YOUTH OSNS
					SWR PROJ YOUTH P6	08-07619257	07920753				P6 SWR PRJ YOUTH
					SWR ADMIN YOUTH P6	08-07619258	07920854				P6 SWR ADM YOUTH
45994		DIF PGM BP F4-8/S8			DIF PGM BP F4/S8	08-07610994					
56708		F7/S8 NEG PGM BP			NEG OTHER F7	08-07610776					
56729		HT GTH 7/05-6/08			HIGH GROWTH ENERGY	08-07610729					
					HIGH GROWTH ADMIN	08-07611729					
56888		DIF UA GRANT F6/S8			DIF UA GRANT	08-07610888					
9	28616	BP - STEP	1302	1302	TC FUND SOURCE	Y	VTBSR D		0	2008	2008
PGM					COLLOCATION CODE						LEDGER CODE
00056		OTHER NON-GF, NO BILL			STEP ADMIN BP	08-07610662					
					STEP SUPPORT SWC BP	08-07610663					
					STEP EMP ASSIST BP	08-07610664					
					STEP TRAINING BP	08-07610665					
8	28620	AVTEC	1303	1315	ALLOCATIONS	Y			0	2008	2008
9	28621	AVTEC REGULAR	1304	1314	TC FUND SOURCE	Y	ETBSR D		0	2008	2008
PGM					COLLOCATION CODE						LEDGER CODE
00044		OFFSETS			LC CORRECTIONS	08-07629999					

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE						LEDGER CODE
00055		PY EXP ADJ OFFSET			PY EXP ADJUST AVTEC	08-07620500					
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE	08-07620000					
00082		SUSPENSE - ZERO OUT			ONE CARD SUSPENSE 62	08-07620062	08670098				SUSPENSE CODES
10	28623	AVTEC GF	1305	1305	SUBALLOCATIONS	Y	ESBSR		0	2008	2008
PGM					COLLOCATION CODE						LEDGER CODE
00053		GF FUNDING SOURCES			INSTRUC DEVEL GF	08-07620370	08680020				INSTRUCTIONAL DEVT
					CONNECTED EDU - GF	08-07620325	08680025				CONNECTED EDUCATION
					APPLIED TECH GF	08-07620328	08680028				APPLIED TECHNOLOGY
					PHYSICAL PLANT GF	08-07620329	08680029				PHYSICAL PLANT
					INFO TECH GF	08-07620330	08680030				INFORMATION TECH
					CULINARY ARTS GF	08-07620334	08680034				CULINARY ARTS
					ALLIED HEALTH GF	08-07620341	08680041				ALLIED HEALTH
					CONTRACT TRAINING GF	08-07620343	08680043				CONTRACT TRAINING
					LEARNING RES DEV GF	08-07620346	08680046				LEARNING RESOURCE DV
					MARITIME GF	08-07620349	08680049				MARITIME
					COUNSELING GF	08-07620353	08680053				COUNSELING
					ADMIN GF	08-07620362	08680062				ADMINISTRATION
					COMMITTEES/SUBS GF	08-07620366	08680066				COMMITTEES
					FACILITY OPERATIONS	08-07620365	08680065				FACILITY OPERATIONS
					AT-AUTO - GF	08-07621328	08680028				APPLIED TECHNOLOGY
					PPT-FM/CONST - GF	08-07621329	08680029				PHYSICAL PLANT
					IT-R & D TECH-GF	08-07621330	08680030				INFORMATION TECH
					AH-CNA - GF	08-07621341	08680041				ALLIED HEALTH
					LRD-LIBRARY - GF	08-07621346	08680046				LEARNING RESOURCE DV
					ADM GF CORE SVCS/IND	08-07621362	08680062				ADMINISTRATION
					AT-DIESEL/HVY EQ -GF	08-07622328	08680028				APPLIED TECHNOLOGY
					PPT-FM/MECH - GF	08-07622329	08680029				PHYSICAL PLANT
					IT-NETWORKING - GF	08-07622330	08680030				INFORMATION TECH
					AH-LPN - GF	08-07622341	08680041				ALLIED HEALTH
					LRD-TRAINING - GF	08-07622346	08680046				LEARNING RESOURCE DV
					AT-INDUST ELEC - GF	08-07622328	08680028				APPLIED TECHNOLOGY
					PPT-RELATED STDY-GF	08-07622329	08680029				PHYSICAL PLANT
					IT-WEB APPL DEV GF	08-07622330	08680030				INFORMATION TECH
					AT-WELDING - GF	08-07622328	08680028				APPLIED TECHNOLOGY

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCCR XRRJORR	B ORIG C YEAR	TERM YEAR	SESSION LAW
PGM						COLLOCATION CODE		LEDGER CODE			
87846	ARF				ARF - UAA/AVTEC	08-07620246	68680046				LEARNING RESOURCE DV
87853	ATAP CASE MGMT				ATAP CASE MGMT	08-07620253	68680053				COUNSELING
87854	WIA YOUTH GRANT				WIA YTH CRT-TS	08-07621253	68680053				COUNSELING
					WIA YTH CRT-OS	08-07622253	68680053				COUNSELING
					WIA YTH CRT-ADMIN	08-07623253	68680053				COUNSELING
11	28765	HIGH GROWTH-AVTEC	1310	1310	SUBALLOCATIONS	Y	ESBSR		0	2008	2008
PGM						COLLOCATION CODE		LEDGER CODE			
87800	HIGH GROWTH JOB				HIGH GROWTH RSA	08-07621249	68680049				MARITIME
					HIGH GROWTH ADMIN	08-07624249	68680049				MARITIME
11	28766	AVTEC AVAIL UNBUD RS	1311	1311	SUBALLOCATIONS	Y	ESBSR		0	2008	2008
11	28767	AVTEC AVAIL UNBUD RS	1312	1312	SUBALLOCATIONS	Y	ESBSR		0	2008	2008
11	28768	AGIA TRAINING-AVTEC	1313	1313	SUBALLOCATIONS	Y	ESBSR		0	2008	2008
PGM						COLLOCATION CODE		LEDGER CODE			
87836	AGIA TRNG PLAN-AVTEC				AGIA TRAINING-AVTEC	08-07620262	68680062				ADMINISTRATION
11	28769	AVTEC AVAIL UNBUD RS	1314	1314	SUBALLOCATIONS	Y	ESBSR		0	2008	2008
9	28626	AVTEC TVEP	1315	1315	TC FUND SOURCE	Y	ETBSR D		0	2008	2008
PGM						COLLOCATION CODE		LEDGER CODE			
00044	OFFSETS				LC CORRECTIONS	08-07626999					
00056	OTHER NON-GE, NO BILL				INSTRUC DEV TVEP	08-07620620	68680020				INSTRUCTIONAL DEVT
					CONNECTED EDU - TVEP	08-07620625	68680025				CONNECTED EDUCATION
					APPLIED TECH - TVEP	08-07620628	68680028				APPLIED TECHNOLOGY
					PHYSICAL PLANT-TVEP	08-07620629	68680029				PHYSICAL PLANT
					INFO TECH-TVEP	08-07620630	68680030				INFORMATION TECH

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PGM						COLLOCATION CODE		LEDGER CODE			
					CULINARY ARTS-TVEP	08-07620634	68680034				CULINARY ARTS
					ALLIED HEALTH-TVEP	08-07620641	68680041				ALLIED HEALTH
					CONTRACT TRNG-TVEP	08-07620643	68680043				CONTRACT TRAINING
					LEARNING RES DEV-TVE	08-07620646	68680046				LEARNING RESOURCE DV
					MARITIME-TVEP	08-07620649	68680049				MARITIME
					BOOKSTORE-TVEP	08-07620651	68680051				BOOKSTORE
					COUNSELING-TVEP	08-07620653	68680053				COUNSELING
					TECH SERVICES-TVEP	08-07620654	68680054				TECHNOLOGY SERVICES
					RESIDENTIAL LIFE-TVE	08-07620656	68680056				RESIDENTIAL LIFE
					STUDENT ACT - TVEP	08-07620657	68680057				STUDENT SERVICES
					CAFETERIA-TVEP	08-07620659	68680059				CAFETERIA
					ADMIN - TVEP	08-07620662	68680062				ADMINISTRATION
					BUSINESS OFFICE-TVEP	08-07620663	68680063				BUSINESS OFFICE
					COMMITTEES-TVEP	08-07620664	68680064				COMMITTEES
					FACILITY OPER-TVEP	08-07620665	68680065				FACILITY OPERATIONS
					AT-AUTO - TVEP	08-07621678	68680078				APPLIED TECHNOLOGY
					PPT-FM/CONST-TVEP	08-07621679	68680079				PHYSICAL PLANT
					IT-BRO TECH - TVEP	08-07621630	68680030				INFORMATION TECH
					AM-CNA - TVEP	08-07621641	68680041				ALLIED HEALTH
					LRD-LIBRARY - TVEP	08-07621646	68680046				LEARNING RESOURCE DV
					AT-DIESEL/IMVY - TVEP	08-07622628	68680028				APPLIED TECHNOLOGY
					PPT-FB/HECH - TVEP	08-07622629	68680029				PHYSICAL PLANT
					IT-NETWORKING - TVEP	08-07622630	68680030				INFORMATION TECH
					AM-LPH - TVEP	08-07622641	68680041				ALLIED HEALTH
					LRD-TRAINING - TVEP	08-07622646	68680046				LEARNING RESOURCE DV
					AT-INDUST ELEC - TVEP	08-07623628	68680028				APPLIED TECHNOLOGY
					PPT-RELATED STDY-TVEP	08-07623629	68680029				PHYSICAL PLANT
					IT-WEB APP DEV-TVEP	08-07623630	68680030				INFORMATION TECH
					AT-PWRPLNT/BLK-TVEP	08-07624628	68680028				APPLIED TECHNOLOGY
					IT-ICS - TVEP	08-07624630	68680030				INFORMATION TECH
					AT-WELDING - TVEP	08-07625628	68680028				APPLIED TECHNOLOGY
					AT PIPE WELDING-TVEP	08-07626628	68680028				APPLIED TECHNOLOGY
00080	PRIMARY CCS				PRIMARY CC FOR LAPSE	08-07626000					
8	28630	AVTEC FACILITY MAINT	1316	1320	ALLOCATIONS	Y	GTBSR D		0	2008	2008

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PGM					COLLOCATION CODE							LEDGER CODE
9	28656	SM AK VOC ED TVEP	1327	1327	SUBALLOCATIONS	Y	ESBSR			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00056		OTHER NON-GF,NO BILL			SW AK VOC ED TVEP					08-07650600		
8	28660	YUUT ELIINAURVIAT	1328	1329	ALLOCATIONS	Y	FTBSR D			0 2008	2008	0702802818
PGM					COLLOCATION CODE							LEDGER CODE
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07660000		
9	28666	YUUT ELIT TVEP	1329	1329	SUBALLOCATIONS	Y	ESBSR			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00056		OTHER NON-GF,NO BILL			YUUT ELIT TVEP					08-07660600		
8	28670	NW AK CAREER & TECH	1330	1331	ALLOCATIONS	Y	FTBSR D			0 2008	2008	0702802821
PGM					COLLOCATION CODE							LEDGER CODE
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07670000		
9	28673	NW AK CAR & TECH GF	1331	1331	SUBALLOCATIONS	Y	ESBSR			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00053		GF FUNDING SOURCES			NW AK CAREER&TECK GF					08-07670300		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM					COLLOCATION CODE							LEDGER CODE
7	27510	VOC REHAB APPROPRIAT	1332	1336	APPROPRIATIONS	Y				0 2008	2008	
8	28200	VOC REHAB ADMIN	1333	1336	ALLOCATIONS	Y	VTBSR D			0 2008	2008	0702802824
PGM					COLLOCATION CODE							LEDGER CODE
00055		PY EXP ADJ OFFSET			PY EXP ADJUST VR ADM					08-07208500		
00080		PRIMARY CCS			PRIMARY CC FOR LAPSE					08-07200000		
00082		SUSPENSE - ZERO OUT			ONE CARD SUSPENSE 20					08-07200020		
9	28201	VOC REHAB INDIRECT	1334	1335	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00282		DVR INDIRECT			DVR I/A INDIRECT REV					08-07200200		
					IND REV CARR IN					08-07200500		
					VOC REHAB ADMIN-JNU					08-07204000		
10	27201	VR INDIRECT REVENUE	1335	1335	SUBALLOCATIONS	Y	V BSR			0 2008	2008	
PGM					COLLOCATION CODE							LEDGER CODE
00051		INDIRECT OFFSET			VR IND EXP OFFSET					08-07202500		
02705		FY07 CEG TOTAL ALL			VR IND F7 CEG					08-07200705		
02710		FY07 DDS ROLLUP			VR IND F7 DDS					08-07200710		
02719		FFY07 BASIC SUPPORT			VR IND F7 BASIC SUPP					08-07200719		
02758		ASSIST TECH FY06			IND DVR AT FG					08-07200758		
02810		DDS F8			VR IND F8 DDS					08-07200810		
02819		FFY08 BASIC SUPPORT			VR IND F8 BASIC SUPP					08-07200819		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE						
02870	F8/S8	FED TRAINING			FED TRAINING F8	08-07210871	68280021	SEY08	VR	FED TRAINING		
10	28218	CLIENT SVCS I/A ROLL	1341	1345	SUBALLOCATIONS	Y	VS			0 2008	2008	
11	28217	CLIENT SVCS BUD RSA	1342	1342	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00081	B0G	FUNDING,NO ACTUL			BUDGET DON'T SPEND	08-07210299						
02803	G	CCERPD			CCERPD	08-07210003						
02826	SUM	TEACHER TRAINING			SUM TEACHER TRAINING	08-07210026						
11	28220	HIGH GROWTH RSA	1343	1343	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
11	28721	CLIENT SVCS AVAIL UB	1344	1344	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
11	28722	CLIENT SVCS AVAIL UB	1345	1345	SUBALLOCATIONS	Y	VSBSR			0 2008	2008	
9	28216	ST SMALL BUSINESS EN	1346	1346	TC FUND SOURCE	Y	VTBSR D			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00080	P	PRIMARY CCS			PRIMARY CC FOR LAPSE	08-07216000						
01724	F7/S7	SSBE VENDING			SSBE VMI VENDOR F7	08-07210722						
					SSBE VMI SNACK F7	08-07211722						
					SSBE VMI OVERHEAD F7	08-07212722						
01726	F7/S8	SSBE VENDING			SSBE SET VENDOR F7	08-07210725						
01824	F8/S7	SSBE VENDING			SSBE VMI VENDOR F8	08-07210822						
					SSBE VMI SNACK F8	08-07211822						
					SSBE VMI OVERHEAD F8	08-07212822						
01826	F8/S8	SSBE SET ASIDE			SSBE SET VENDOR F8	08-07210825						

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE						
9	28217	RANDOLPH SHEPARD FED	1347	1347	TC FUND SOURCE	Y	VTBSR D			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00080	P	PRIMARY CCS			PRIMARY CC FOR LAPSE	08-07217000						
01730	F7/S8	FRS VENDING			RS VMI VENDOR F7	08-07210729						
					RS VMI SNACK BAR F7	08-07211729						
					RS VMI OTHER F7	08-07212729						
01734	F7/S8	FRS SET ASIDE			RS SET VENDOR F7	08-07210732						
					RS SET CAFE F8	08-07213732						
01830	F8/S8	FRS VENDING			RS VMI VENDOR F8	08-07210829						
					RS VMI SNACK BAR F8	08-07211829						
					RS VMI OTHER F8	08-07212829						
					RS VMI CAFE F8	08-07213829						
01834	F8/S8	FRS SET ASIDE			RS SET VENDOR F8	08-07210832						
					RS SET CAFE F8	08-07213832						
PGM			COLLOCATION CODE			LEDGER CODE						
00044	D	FFSETS			IC CORRECTIONS	08-07239999						
00080	P	PRIMARY CCS			PRIMARY CC FOR LAPSE	08-07230000						
9	28235	I/L REHAB FEDERAL	1349	1349	SUBALLOCATIONS	Y	HSBSR			0 2008	2008	0702802831
PGM			COLLOCATION CODE			LEDGER CODE						
00081	B0G	FUNDING,NO ACTUL			BUDGET DON'T SPEND	08-07230599						
02740	F7/S8	I/L PART B			IND LIV PART B I7	08-07230741	68280022	SEY08	VR	I/L PART B		

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTRSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE						
02652	F6/S8 SUPP EMP				SUPPORTED EMP F6	08-07250669	68280025			SFY08	VR	SUPP EMPLOY
02706	F7/S8 CEG				CEG F7	08-07250705	68280027			SFY08	VR	CEG
02750	F7/S8 SUPP EMP				SUPPORTED EMP F7	08-07250769	68280025			SFY08	VR	SUPP EMPLOY
02850	SUPP EMP F8/S8				SUPPORTED EMP F8	08-07250849	68280025			SFY08	VR	SUPP EMPLOY
9	28258	SPECIAL PJ I/A ROLLU	1357	1359	SUBALLOCATIONS	Y	HSBSR			0 2008	2008	
10	28278	ADA/AT CONF&TRNG 08	1358	1358	SUBALLOCATIONS	Y	HSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
02837	ADA/AT CONF&TRNG 08				ADA/AT CONF TRNG 08	08-07250037						
10	28279	DVR STWD JOB CTR INI	1359	1359	SUBALLOCATIONS	Y	HSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
02824	DVR STWD JOB CTR INI				DVR STWD JOB CTR INI	08-07250024						
8	28260	ASSISTIVE TECHNOLOGY	1360	1364	ALLOCATIONS	Y	HTBSR D			0 2008	2008	0702802904
PGM			COLLOCATION CODE			LEDGER CODE						
00044	OFFSETS				LC CORRECTIONS	08-07269999						
00080	PRIMARY CCS				PRIMARY CC FOR LAPSE	08-07260000						
9	28265	ASST TECH FEDERAL	1361	1361	SUBALLOCATIONS	Y	HSBSR			0 2008	2008	

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTRSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE						
00081	BDG FUNDING,NO ACTUL				BUDGET DON'T SPEND	08-07260599						
02760	ASSIST TECH F6/S8				AT STATE LVL F6	08-07260758	68280026			SFY08	VR	ASSIS TECH
					AT STATE LEADRSHF F6	08-07261758	68280026			SFY08	VR	ASSIS TECH
02860	ASSIST TECH F7/S8				AT STATE LVL F7	08-07260858	68280026			SFY08	VR	ASSIS TECH
					AT STATE LEADRSHF F7	08-07261858	68280026			SFY08	VR	ASSIS TECH
9	28268	ASST TECH I/A ROLLUP	1362	1364	SUBALLOCATIONS	Y	HS			0 2008	2008	
10	28262	ASST TECH BUD RSA	1363	1363	SUBALLOCATIONS	Y	HSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00081	BDG FUNDING,NO ACTUL				BUDGET DON'T SPEND	08-07260299						
02802	ADAPTIVE MATERIALS				ADAPTIV MATERL BRAILE	08-07260002						
10	28226	ASSISTIVE TECH UB RS	1364	1364	SUBALLOCATIONS	Y	HSPSR			0 2008	2008	
8	28270	ADA	1365	1366	ALLOCATIONS	Y	PTBSR D			0 2008	2008	0702802905
PGM			COLLOCATION CODE			LEDGER CODE						
00080	PRIMARY CCS				PRIMARY CC FOR LAPSE	08-07270000						
00082	SUSPENSE - ZTPO OUT				ONE CARD SUSPENSE 27	08-07270027						
9	28272	ADA I/A	1366	1366	SUBALLOCATIONS	Y	PSBSR			0 2008	2008	
PGM			COLLOCATION CODE			LEDGER CODE						
00288	ADA RSA				ADA	08-07270200						

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW	
PGM			COLLOCATION CODE			LEDGER CODE							
4	00057	LABOR & WORKFORCE DV	18247	18279	DEPARTMENTS	Y				C	1985	2015	
5	27462	CHAPTER 30 SLA 2007	18248	18251	CHAPTERS	Y				C	2008	2015	
6	27760	AVTEC DEFERRED MAINT	18249	18249	APPROPRIATIONS	Y	ETBSR			C	2008	2012	0703009607
PGM			COLLOCATION CODE			LEDGER CODE							
			AVTEC CRITICAL DEFER			08-07797000							
6	27762	AVTEC DISTANCE TRAIN	18250	18250	APPROPRIATIONS	Y	EIBSR			C	2008	2012	0703009613
PGM			COLLOCATION CODE			LEDGER CODE							
			FED AVTEC DISTANCE T			08-07797002							
			MATCH AVTEC DISTANCE			08-07797003							
6	27763	KING CAREER AND HUTC	18251	18251	APPROPRIATIONS	Y	EIBSR			C	2008	2012	0703009615
PGM			COLLOCATION CODE			LEDGER CODE							
			KING CAREER AND HUTC			08-07697000							
5	27463	CHAPTER 82 SLA 2006	18252	18256	CHAPTERS	Y				C	2007	2015	
6	27780	DIS TRNG VIDECONFER	18253	18253	APPROPRIATIONS	Y	ETBSR			C	2007	2011	0608207421
PGM			COLLOCATION CODE			LEDGER CODE							
			DIS TRNG VIDE CONFE			07-07796000							
			DIS TRNG VIDE CONFE			08-07796000							
6	27781	AVTEC FAC DEF MTCE	18254	18254	APPROPRIATIONS	Y	ETBSR			C	2007	2011	0608207424
PGM			COLLOCATION CODE			LEDGER CODE							
			FAC DEFERRED MTCE			07-07796001							
			FAC DEFERRED MTCE			08-07796001							

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EOPPCGR XRRJRR	B C	ORIG YEAR	TERM YEAR	SESSION LAW	
PGM			COLLOCATION CODE			LEDGER CODE							
6	27782	VOC REHAB HOME MODIF	18255	18255	APPROPRIATIONS	Y	HTBSR			C	2007	2011	0608207426
PGM			COLLOCATION CODE			LEDGER CODE							
07620	FY06	BASIC SUPP ROLL			HOME MOD/ASSIST F6								07-07296006
					HOME MOD/ASSIST F6								08-07296006
02720	FY07	BASIC SUPP ROLL			HOME MOD/ASSIST F7								07-07296007
					HOME MOD/ASSIST F7								08-07296007
02820	FY08	BASIC SUPP ROLL			HOME MOD/ASSIST F8								08-07296008
6	27783	WH INTER CERT PAYROL	18256	18256	APPROPRIATIONS	Y	PTBSR			C	2007	2011	0608207431
PGM			COLLOCATION CODE			LEDGER CODE							
			WH INTER CERTIF PAYR			07-07496000							
			WH INTER CERTIF PAYR			08-07496000							
5	27464	CHAPTER 3 FSSLA 2005	18257	18260	CHAPTERS	Y				C	2006	2015	
6	27771	AVTEC DEFERRED MTCE	18258	18258	APPROPRIATIONS	Y	ETBSR			C	2006	2008	0500305723
PGM			COLLOCATION CODE			LEDGER CODE							
			AVTEC DEF MTCE SLA05			06-07690501							
			AVTEC DEF MTCE SLA05			08-07690501							
6	27772	WC SYS ELEC DATA EX	18259	18259	APPROPRIATIONS	Y	HTBSR			C	2006	2011	0500305726
PGM			COLLOCATION CODE			LEDGER CODE							
			WC SYS ELEC DATA EXC			06-07390502							
			WC SYS ELEC DATA EXC			07-07390502							
			WC SYS ELEC DATA EXC			08-07390502							

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCCR XRRJRR	B ORIG C YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE					
5	27669	CHAPTER 1 SSSLA 2002	18268	18269	CHAPTERS	Y			C 2003	2015	SB2006
6	27786	WEB BASED LABOR EXCH	18269	18269	APPROPRIATIONS	Y	HTBSR D		C 2002	2007	0200104114
PGM			COLLOCATION CODE			LEDGER CODE					
04980	02	REED ACT ALEXSYS			02 REED ACT ALEXSYS		04-07590286				
					02 REED ACT ALEXSYS		05-07590286				
					02 REED ACT ALEXSYS		06-07590286				
					02 REED ACT ALEXSYS		07-07590286				
5	27680	CAPITAL RSA'S	18270	18279	RSA'S	Y			C 2004	2015	
6	27764	PH II EDI SYSTEM UB	18271	18271	APPROPRIATIONS	Y	GTBSR		C 2008	2011	
PGM			COLLOCATION CODE			LEDGER CODE					
86811	WC	INFO SYSTEM MAINT			WC INFO SYSTEM MTCE		08-07175011				
86813	WC	PH IY EDT			PHIY EDT SYSTEM		08-07175013				
6	27765	CERTIFIED PAYROLL	18272	18272	APPROPRIATIONS	Y	GTBSR		C 2008	2011	
PGM			COLLOCATION CODE			LEDGER CODE					
86857	CERT	PAYROLL IS&S			CERT PAYROLL IS&S		08-07175057				
					CERT PAYROLL - DOT		08-07175157				
					COMBINED CERT PAYROL		08-07175257				
6	27790	N PACIFIC FISHERIES	18273	18273	APPROPRIATIONS	Y	VTBSR D		C 2004	2008	
PGM			COLLOCATION CODE			LEDGER CODE					
85166	N	PACIFIC FISHERIES			N PACIFIC FISHERIES		04-07102166				
					N PACIFIC FISHERIES		04-07502166				

LEV NUM	ENTITY NUMBER	APPROPRIATION DESCRIPTION	BEG SEQ	END SEQ	LOGICAL LEVEL	ACT	FTBSR CCGPE	EDPPCCR XRRJRR	B ORIG C YEAR	TERM YEAR	SESSION LAW
PGM			COLLOCATION CODE			LEDGER CODE					
6	27791	AVTEC DEFERRED MAINT	18274	18274	APPROPRIATIONS	Y	GTBSR D		C 2004	2008	
PGM			COLLOCATION CODE			LEDGER CODE					
89091	SS	DOA/AVTEC DEF MAI			F5/SS DOA DEFER MAINT		05-07632643				
89643	AVTEC	DEFERRED MAINT			AVTEC DEFERRED MAINT		04-07622643				
6	27792	MICRO ENTERPRISE PJ	18275	18275	APPROPRIATIONS	Y	HTBSR		C 2002	2006	
PGM			COLLOCATION CODE			LEDGER CODE					
00052	IN-KIND	OFFSET			MOE/INKIND OFFSET		06-07251018				
00080	PRIMARY	CCS			PRIMARY CC FOR LAPSE		06-07259000				
02213	FY04	BASIC SUPP ROLL			F4 MOE/INKIND		06-07252213				
02520	FY05	BASIC SUPP ROLL			F5 MOE/INKIND		06-07250521				
02620	FY06	BASIC SUPP ROLL			F6 MOE/INKIND		06-07250621				
85218	MICRO	ENTERPRISE PJ			F5 MICRO ENTERPRISE		06-07250018				
					F6 MICROENTERPRISE		06-07250618				
					F4/S4 MICRO ENTER PJ		04-07252220				
					F4/S5 MICRO ENTER PJ		05-07252720				
					F5/S5 MICRO ENTERPRI		05-07252221				
6	27792	MICRO ENTERPRISE PJ	18276	18276	APPROPRIATIONS	Y	HTBSR		C 2007	2009	
PGM			COLLOCATION CODE			LEDGER CODE					
00052	IN KIND	OFFSET			MOE/INKIND OFFSET		07-07251018				
					MOE/INKIND OFFSET		08-07251018				
02620	FY06	BASIC SUPP ROLL			MOE/INKIND F6		07-07250621				

APPENDIX C
FY 2006 LEGISLATIVE AUDIT

MEMORANDUM

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

To: Bill Endicott
DLWD, Finance Officer

Date: September 12, 2006
Telephone: 465-3830

From: Pat Davidson
Legislative Auditor

Subject: Memorandum Billing for
FY 06 Audit Services

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

Analysis of Department of Labor and Workforce Development audit costs

Audit Project	Previously Billed	Informational Billing (Memo)	Total Audit Costs FY 06
Statewide Single Audit - FY 2005	\$11,692.00	\$150,513.00	\$ 162,205.00
Statewide Single Audit - FY 2004	0.00	224.00	224.00
Other Audits	0.00	0.00	0.00
Total Audit Costs	\$11,692.00	\$150,737.00	\$162,429.00

OMB Circular A-87 states that audit costs may be allowable as either direct or indirect costs. Items to consider when determining if these will be charged as direct or indirect costs:

- Statewide Single Audit costs are allowable as a direct cost,
- other audits require specific approval of the federal awarding or cognizant agency to be allowable as a direct cost,
- costs for all audits (both statewide single audit and other audits) are eligible as indirect costs,
- for a given fiscal year all audit costs must be charged in the same method, and
- the agency may, under the direct cost method, consider these costs to be matching expenditures or replacement expenditures for other expenditures that may have been disallowed by the federal government.

The amounts identified as informational or memo billings are audit costs that the departments may seek additional reimbursement in either the direct or indirect method (as discussed above). These additional FY 06 audit costs must be treated in the same manner as the previously billed audit costs to ensure consistent treatment.

A direct billing approach will require additional information to ensure a proper allocation of costs to all programs (federal and non-federal) that benefit from these services. Please contact Nikki Rouget (465-4196) for the additional information.

APPENDIX D
FY 2006 AKSAS UNBILLED

MEMORANDUM

STATE OF ALASKA

*Department of Administration
Division of Finance*

To: Kathryn Daughhete
Budget/Finance Workgroup Chair
Administrative Solutions Team

Date: September 30, 2005

From: Kim J. Garnero 
Director
Division of Finance

Phone: 465-3435

Subject: Development of FY 06/07 Division of Finance Chargeback Rates

Since fiscal year 1997, the Division of Finance has charged its payroll processing chargeback costs to State of Alaska agencies. The allocation base has been consistent each year: the conference committee count of authorized positions in each agency.

Beginning in fiscal year 2001, the Administrative Solutions Team agreed to fund some identifiable AKSAS chargeback costs when the Division of Finance general fund appropriation was reduced. The allocation base was actual agency usage of print and CICS services until FY 2005, when the allocation base was changed to position counts and the allowable cost to the full chargeback cost of AKSAS.¹

The results of our fiscal year 2005 true-up process for these costs follows:

	AKSAS	AKPAY	Total
Billed	\$ 477,825	\$581,927	\$1,059,752
Actual allowable cost	<u>1,317,801</u>	<u>635,796</u>	<u>1,953,597</u>
Over or <Under> billed	<\$ 839,976>	<\$ 53,869>	<\$ 893,845>
Memo billings sent August 10, 2005	<u>764,976</u>	<u>- 0 -</u>	<u>764,976</u>
Residual <Under> billings for FY 2005	<u><\$ 75,000></u>	<u><\$ 53,869></u>	<u><\$ 128,869></u>

There are two spreadsheets attached to this memo:

1. Rate Summary for FY 2002 – 2007 shows total billed, actual, unbilled, and memo billed amounts for each system historically through FY 2005. The lower portion outlines our plans for FY 2006 and 2007.
2. Division of Finance Chargeback shows impacts by agency between the amounts billed for FY 2005 and the proposed billing amount for FY 2006 and FY 2007.

¹ The FY 2005 statewide cost allocation plan was approved by U. S. Department of Health and Human Services including these changes, provided we would switch the allocation base from position counts to transaction counts beginning in FY 2006.

Kathryn Daughhete

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September 30, 2005

It is our continued goal to limit billed amounts to what is necessary to fill the general fund gap for operating these statewide systems, and sending you memo billings for the excess allowable costs. In FY 2006, we are able to increase the billed amount to a sufficient level without increasing costs to any agency. This was made possible by an allocation of \$300,000 in general funds appropriated to offset increasing chargeback rates.

I would be happy to answer any questions the workgroup may have about these budget rates. Please contact me if you have any questions or need further clarification.

Attachments

cc: Joan Brown, Office of Management and Budget

**Division of Finance
Rate Summary for FY 2002 - 2007**

Four Year Historic Summary

	Previous Years Actuals			
	FY 2002	FY 2003	FY 2004	FY 2005
AKPAY billed actual cost under or (over) billing	\$ 490,018	\$ 574,378	\$ 697,902	\$ 581,927
	593,960	531,078	481,927	635,796
	103,942	(43,300)	(215,975)	53,869
AKSAS billed actual cost * underbilling	\$ 321,700	\$ 371,094	\$ 385,785	\$ 477,825
	369,965	377,660	396,752	1,317,801
	48,265	6,566	10,967	839,976
Total billed	\$ 811,718	\$ 945,472	\$ 1,083,687	\$ 1,059,752
AKSAS cost in excess of billed	\$ 961,020	\$ 906,305	\$ 618,746	\$ 839,976
Amount memo billed to agencies	\$ -	\$ -	\$ -	\$ 764,976
Amount of underbilling reserved	\$ -	\$ -	\$ -	\$ 75,000

Billed FY 2006 and Proposed FY 2007 Rates

	FY 2006 billed	FY 2007 proposed
AKPAY		
FY05 actuals	\$ 635,796	\$ 635,796
carryforward of FY04 overbilling	(215,975)	
residual underbillings of AKPAY	144,999	
Total billed	\$ 564,820	\$ 635,796
AKSAS		
approved last year/proposed FY 07	\$ 477,825	\$ 750,000
AKPAY shortfall	17,107	
Allocation of Sec. 51(b), Ch. 3, FSSLA 2005	296,837	
Total billed	\$ 791,769	\$ 750,000
Estimated AKSAS cost in excess of billed	\$ 1,356,589	\$ 1,385,796
<i>actual excess to be memo billed at year end</i>	\$ 526,033	\$ 567,801

* In FY05, full AKSAS chargeback became allowable; previously just CICS & Print costs were allowable.

DIVISION OF FINANCE CHARGEBACK

Calculation of FY 2006 & FY 2007 Rates

Agency	FY 2005 BILLED		FY 2006 BILLED			PROPOSED FY 2007 BILLING			AUDIT	Increase/ (Decrease) between FY 05 and FY 06 *	Increase/ (Decrease) between FY 06 and FY 07
	Total FY 2005 Billed		FY 2006 AKSAS billing (allocated on transaction counts)	FY 2006 AKPAY billing (allocated on position counts)	Total FY 2006 Billing	FY 2007 Proposed AKSAS billing (allocated on transaction counts)	FY 2007 Proposed AKPAY billing (allocated on position counts)	Total FY 2007 Proposed Billing			
Office of the Governor	\$ 11,153		\$ 5,691	\$ 5,155	\$ 10,847	\$ 5,391	\$ 5,803	\$ 11,194	\$ 54	\$ (306)	\$ 348
Administration	59,640		43,069	31,615	74,684	40,797	35,588	76,385	108	15,044	1,701
Law	29,701		16,009	16,336	32,338	15,158	18,388	33,547	43	2,637	1,209
Revenue	30,059		87,609	16,149	103,759	82,988	18,179	101,166	8,717	73,700	(2,592)
Education & Early Development	19,622		20,916	10,311	31,226	19,812	11,606	31,419	37,923	11,605	192
Health & Social Services	193,593		200,649	107,641	308,290	190,064	121,167	311,231	119,564	114,687	2,941
Labor & Workforce Development	58,865		36,297	30,963	67,260	34,382	34,864	69,236	32,415	8,395	1,976
Community & Econ Development	29,701		18,563	15,777	34,339	17,594	17,759	35,343	11,633	4,638	1,003
Military & Veterans Affairs	15,805		11,013	9,131	20,143	10,432	10,278	20,710	657	4,339	566
Natural Resources	64,054		31,137	34,069	65,205	29,494	38,350	67,844	642	1,152	2,639
Fish and Game	105,981		49,693	54,845	104,538	47,071	61,737	108,809	1,069	(1,443)	4,270
Public Safety	47,712		28,174	25,621	53,795	26,888	28,841	55,529	472	6,083	1,733
Environmental Conservation	28,329		16,231	15,311	31,542	15,375	17,295	32,610	12,583	3,213	1,068
Corrections	84,511		41,795	44,183	85,988	39,590	49,746	89,337	13	1,478	3,349
Transportation & Public Fac	205,402		142,899	107,921	250,809	135,351	121,482	256,833	23,634	45,407	6,024
Legislature	30,774		13,678	15,669	29,361	12,856	17,654	30,610	-	(1,414)	1,249
Alaska Court System	44,850		28,394	24,100	52,463	26,867	27,128	53,995	43	7,614	1,532
Totals	\$ 1,059,752		\$ 791,769	\$ 564,820	\$ 1,356,569	\$ 750,000	\$ 635,796	\$ 1,385,796	\$ 250,000	\$ 296,837	\$ 29,207

* NOTE: FY 2006 increase funded by allocating Section 51(b), Chapter 3, FSSLA 2005 to departments. Sum of budgetary increases is equal to \$300.0.

APPENDIX E
FY 2006 STATEWIDE COST ALLOCATION PLAN AGREEMENT

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: May 25, 2006
FILING REF.: The preced-
ing agreement was dated:

07/15/05

G12033

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, 2006 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.

1. Space Rental - Leased Space
2. Alaska Public Building Fund
3. Risk Management
4. Legal Services
5. Legislative Audit
6. Building Maintenance Operations
7. Highway Equipment Working Capital Fund
8. Information Services Fund (Computer and Telecom. Services)
9. Archives and Record Management Services
10. Central Mail Services
11. Division of Finance - Payroll Data Processing
12. Division of Finance - AKSAS Printing & Online Activity
13. DOA Administration Hearing (effective 01/01/05)
14. Division of Retirement and Benefits - Cost Allocation Plan
15. Division of Personnel
16. DOA Cost Allocation Plan (effective 07/01/04)
17. DOA Finance Systems Data Processing
18. State Travel Office
19. Leasing Services Center
20. ADA Coordination

Direct charges from the above centers will be billed in accordance with rates established by the State and included in the records of the operating department/agency responsible for providing services. Variances resulting from differences between billed costs and the actual experience for a particular accounting period will be considered in a subsequent negotiation.

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: May 25, 2006

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 OMB Circular A-87. (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 OMB Circular A-87, 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 OMB Circular A-87, 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)

Kim J. Garnow
(SIGNATURE)

Kim J. Garnow
(NAME)

Director of Finance
(TITLE)

June 7, 2006
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Wallace Chan
(SIGNATURE)

Wallace Chan
(NAME)

Director, Division of Cost Allocation
(TITLE)

May 25, 2006
(DATE)

HHS Representative, Patrick J. Smith
Telephone (415) 477-7020

STATE OF ALASKA
FY 2006 STATEWIDE COST ALLOCATION PLAN

SUMMARY OF FY 2006 FIXED COSTS

Departments	Summary Total	DOA Commissioner RLFWD		DOA Adm. Svcs. RLFWD		DOA Labor Relations		DOA Payroll		DOA Accounting		DOA Purchasing		DOA Property Mgmt.		DOA Leasing RLFWD		OMB Mgmt. & Budget		DOR Treasury Mgmt.		DOE Library	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor (1)		\$0	\$0	\$9,670	\$12,762	\$6,611	\$4,680	\$6,549	\$5,189														
Administration (2)																							
Commissioner	2,534			430	797	213	233	167											339	101			254
Administrative Services	1,365			734	1,361	363	397	328											577	172			433
Personnel Services	291,777	48,193	133,071	14,022	40,878	11,841	11,472	1,521	1,896	16,772	5,302	12,155							16,772	5,302			12,155
Central Mail	39,176	(1,082)	(2,115)	663	1,233	345	38,654	(4)	948	633	166	345							633	166			345
Leasing	24,428			663	1,229	328	20,974	167											521	156			391
Telecomm Services	68,488	(11,901)	(23,928)	3,851	8,059	1,997	1,400	(10)	7,981	3,935	1,175	1,732							3,935	1,175			1,732
Computer Services	(57,658)	(22,807)	(50,125)	4,388	5,030	1,728	928	(10)	(3,240)	4,038	1,183	1,355							4,038	1,183			1,355
Risk Management	(1,026)	(1,181)	(2,308)	430	804	233	166	45											475	135			204
Public Office Comm	(8,648)	(3,693)	(8,365)	591	671	185	79	153	948	503	143	137							503	143			137
Retirement & Benefits	57,862	(19,601)	(37,537)	7,467	14,289	43,757	2,968	1,499	948	7,834	32,506	3,606							7,834	32,506			3,606
Meanings	3,620			644	1,196	328	359	47											510	156			380
Public Defender	(8,724)	(24,982)	(48,435)	9,668	18,631	5,328	3,954	2,010	4,399	10,088	3,040	4,774							10,088	3,040			4,774
Public Advocacy	31,404	(7,345)	(11,863)	4,746	9,830	2,831	2,232	1,857	52	23,376	1,532	2,604							23,376	1,532			2,604
Oil Gas Conservation	6,400	(2,910)	(4,442)	1,737	3,730	1,087	815	1,014	1,896	1,917	596	960							1,917	596			960
Motor Vehicle	(25,870)	(35,191)	(72,214)	10,064	17,561	5,040	3,372	7,329	10,931	10,111	13,784	4,275							10,111	13,784			4,275
Tax Appeal	3,348	(443)	(865)	663	1,237	334	334	65	948	521	169	372							521	169			372
Public Building Fund	43,549	1,217	4,869	1,343	3,456	1,010	53,247	73	7,533	1,670	496	962							1,670	496			962
Information Tech Supp	(16,482)	(5,843)	(13,338)	717	624	168	3	334	605	605	165	83							605	165			83
VCCB	1,307			233	432	116	126	26											182	55			137
Federal Surplus Prop	3,123																						
State Travel	420			71	133	35	39	26											57	17			42
Law (3)	272,604			35,189	66,115	25,769	18,239	9,266	211	66,984	11,703	16,966							66,984	11,703			16,966
Revenue (4)	604,796			32,539	59,363	172,993	3,834	7,045	2,002	33,128	293,361	15,171							33,128	293,361			15,171
Education (5)	172,958			11,712	20,961	51,519	1,333	20,275	(7,322)	43,142	12,878	34,855							43,142	12,878			34,855
Health (6)	2,443,388			219,785	434,654	664,740	92,964	39,074	43,932	124,523	266,984	110,260							124,523	266,984			110,260
Labor (7)	684,664			64,522	134,013	68,297	42,085	36,809	16,830	34,379	255,485	35,079							34,379	255,485			35,079
Community (8)	295,255			28,725	67,931	21,784	27,763	13,606	5,295	120,634	(3,369)	13,473							120,634	(3,369)			13,473
Military (9)	193,946			18,660	40,298	24,772	14,942	12,739	10,431	52,689	10,155	9,298							52,689	10,155			9,298
Natural Resources (10)	450,051			57,216	118,502	58,322	47,918	29,267	27,391	58,060	32,593	35,222							58,060	32,593			35,222
Fish & Game (11)	847,089			77,220	148,246	89,347	105,734	51,779	18,621	113,350	35,557	27,037							113,350	35,557			27,037
Public Safety (12)	781,235			55,748	111,733	49,230	63,729	62,400	31,738	91,204	(84,734)	27,037							91,204	(84,734)			27,037
Environment (13)	266,755			33,613	62,440	24,786	21,451	20,316	12,431	44,029	11,004	15,326							44,029	11,004			15,326
Corrections (14)	624,590			101,625	212,437	33,580	48,566	7,152	12,378	90,014	31,211	48,281							90,014	31,211			48,281
Central Maint. Bldg	273																						
North Maint. Bldg	5,792																						
Southeast Maint. Bldg	(4,088)																						
Transportation (25)	10,580,276			212,243	422,258	267,281	152,488	100,546	14,618	196,167	64,331	103,669							196,167	64,331			103,669
Comptroller (30)	1,700				975		145	288				238											238
Legislature (31)	134,343				59,353	9,779	3,821	28,961	(4,188)	4,650	8,589	9,313							4,650	8,589			9,313
Legislative Audit (33)	15,645				4,950	755	422	(467)		7,355	889	1,304							7,355	889			1,304
Court Sys. em. (41)	903,707				97,091	44,495	8,799	(22,158)		13,103	15,078	23,286							13,103	15,078			23,286
University of Alaska (45)	17,939					173				17,751	15								17,751	15			
Other	101,196	(10,570)	(26,020)		(2,022)	(283,510)	(17,863)	(9,686)	(447)	486,571	(34,597)	(703)							486,571	(34,597)			(703)
TOTAL	\$19,876,344	(\$96,139)	(\$163,615)	\$1,021,992	\$2,203,241	\$1,410,000	\$782,802	\$433,521	\$221,350	\$1,551,233	\$688,938	\$568,829							\$1,551,233	\$688,938			\$568,829

STATE OF ALASKA
 FY 2006 STATEWIDE COST ALLOCATION PLAN

SUMMARY OF FY 2006 FIXED COSTS

Departments	DOE				DOT Southeast
	Archives	DOT Central	DOT Northern	DOT	
Governor (1)					\$0
Administration (2)		\$0	\$33,920		\$0
Commissioner					
Administrative Services					
Personnel Services	(1,346)				
Central Mail					
Leasing					
Telecomm Services		74,197			
Computer Services	(126)				
Risk Management	(29)				
Public Office Comm					
Retirement & Benefits	126				
Hearings					
Public Defender	2,591				
Public Advocacy	1,552				
Oil/Gas Conservation					
Motor Vehicle			(932)		
Tax Appeal	11				
Public Building Fund			(31,927)		
Information Tech Supp					
VCCB					
Federal Surplus Prop					
State Travel					
Law (3)	(3,946)		14,040		12,068
Revenue (4)	(14,641)				
Education (5)	1,591				(17,986)
Health (6)	(594)	348,960	91,250		6,556
Labor (7)	2,254	1,493	(23,117)		13,495
Community (8)	(2,435)		(132)		
Military (9)	(38)				
Natural Resources (10)	(7,153)	14,175	(4,637)		8,762
Fish & Game (11)	1,784	75,213	68,470		26,546
Public Safety (12)	(119)	181,499	163,335		(1,565)
Environ Conserv (18)	107	1,713	19,539		
Corrections (20)	1,091		28,932		9,123
Central Maint Billed		273			
North Maint Billed			5,792		
Southeast Maint Billed					(4,088)
Transportation (25)	241	2,738,104	5,424,593		863,737
Ombudsman(30)					
Legislature (31)	437		14,065		
Legislative Audit(33)					
Court System (41)	(236)	735,528	(206,199)		224,920
University of Alaska (45)	(57)				
Other					
TOTAL	(\$19,883)	\$4,171,155	\$5,596,992		\$1,144,868

APPENDIX F
TAX COLLECTION ACTIVITY

**STATE EMPLOYMENT SECURITY AGENCY
TAX COLLECTION ACTIVITY
DESCRIPTION OF UNIT OPERATION**

The Employment Security 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 Training and Vocational Education Program (TVEP). The Tax Unit incurs costs directly related to UI, and costs that benefit both UI and state programs. Costs directly related to UI are recorded directly into a cost center established for UI on the state accounting system (AKSAS). Costs benefiting both UI and state programs are allocated/split between UI and state programs on the ratio 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.

For the last full year (FY 2006), the total cost was \$1,576,000. Of that amount, \$1,277,000, or 81%, was paid with UI Admin funds, \$149,500, or 9.5% was paid with STEP funds, and \$149,500, or 9.5% was paid with TVEP.

APPENDIX G
INCOME ELIGIBILITY VERIFICATION SYSTEM

INCOME ELIGIBILITY VERIFICATION SYSTEM

As the State Employment Security Agency (SESA) for the State of Alaska, the Alaska Department of Labor and Workforce Development (DLWD) operates the State's Income Eligibility Verification System (IEVS). The Department's Employment Security Division (ESD) operates the system in accordance with applicable sections of the Social Security Act (SSA). ESD operates the system and allows authorized agencies access to wage and unemployment compensation data maintained on the system. ESD 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 (ATAP), Medicaid (ME), Adult Public Assistance (APA), Chronic and Acute Medical Assistance (CAMA), General Relief Assistance (GRA), Food Stamp Program (FS), and Energy Assistance (EA) 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 DHSS.
 - 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 DHSS.
 - 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.

- DLWD 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.

DLWD has virtually eliminated costs to DLWD 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 DLWD'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.

- DLWD does not allocate or charge any costs associated with IEVS to other agencies. DOA computer related costs are charged by DOA directly to benefiting agencies.
- The only agency that DLWD 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.

DLWD'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). A copy of the agreement is enclosed.

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