
STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
FY 2015 Statewide Cost Plan
Fiscal Year Ended June 30, 2015



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Bill Walker
Governor



THE STATE OF ALASKA

FY 2015 STATE-WIDE COST ALLOCATION PLAN

BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED JUNE 30, 2013

FINAL November 15, 2014

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The enclosed report is a Summary of the Statewide Cost Allocation Plan for the Fiscal Year 2015. Detailed Plans are on file in the Division of Finance and the Alaska State Library.

SECTION I
INTRODUCTION

INTRODUCTION

The State-wide Cost Allocation Plan (SWCAP) for indirect services provided by central services agencies of the State of Alaska for fiscal year 2015 is based on actual data incurred during the fiscal year ended June 30, 2013 (FY 2013). The Plan was prepared by MAXIMUS, Inc. at the request of the Department of Administration, State of Alaska.

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

This SWCAP, based on actual data incurred during the fiscal year ended June 30, 2013, should be fixed and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2015 (FY 2015).

The SWCAP is formatted as follows:

- ❑ **Certificate of Cost Allocation Plan** - a certification by an authorized official that the SWCAP has been prepared in accordance with applicable policies and procedures of OMB Circular A-87 (2 CFR Part 225).
- ❑ **Organization Chart** - a current State of Alaska organization chart.
- ❑ **Cost Allocation Agreement** – agreement signed by federal cognizant agency (DHSS) and the State of Alaska.
- ❑ **FY 2015 Fixed Costs** - schedule which summarizes fixed costs for each State agency.**Cost Allocation Plan** - detailed analysis and allocation of central services agencies based on FY 2013 data.

SECTION II

CERTIFICATE OF COST ALLOCATION PLAN



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

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

- (1) All costs included in the FY 2015 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2014 and ending June 30, 2015 are allowable in accordance with the requirements of OMB Circular A-87 (2 CFR Part 225), "*Cost Principles for State and Local Governments*," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: State of Alaska

Signature: _____

Name of Official: Scot A. Archart, PMP

Title: Director, Division of Finance

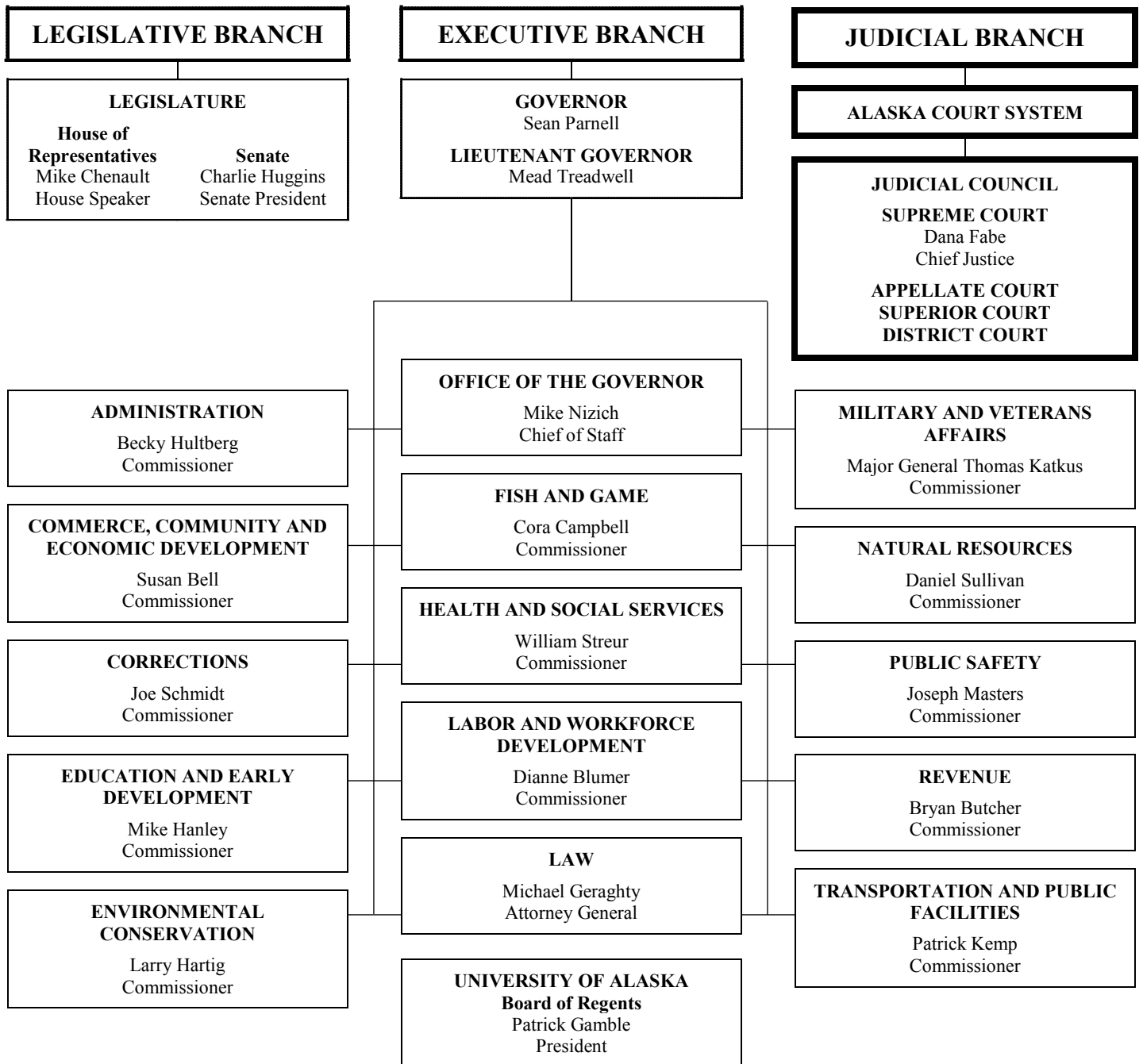
Date of Execution: 12/31/2013

SECTION III

ORGANIZATION CHART

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2013



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

FUNCTIONS OF STATE DEPARTMENTS

OFFICE OF THE GOVERNOR

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

ADMINISTRATION

The Department of Administration centralizes services to provide more efficient, cost-effective support to state agencies and Alaskans. Services to state agencies include: Labor Relations and Personnel, Finance (payroll, accounting, and disbursements), General Services (purchasing, surplus property, mail, managing public buildings, and leases), Risk Management, Enterprise Technology Services (telecommunications and computer services), and Retirement and Benefits (public employers, public employees and retirees).

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

COMMERCE, COMMUNITY AND ECONOMIC DEVELOPMENT

The Department of Commerce, Community, and Economic Development promotes economic development, strengthens communities and provides consumer protection. To accomplish these, the department implements programs for sustainable business growth and reduced energy cost, regulates and enforces to provide a stable business climate, and provides technical and financial assistance and volunteerism outreach opportunities for communities.

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

CORRECTIONS

The Department of Corrections is responsible for public safety through the incarceration and supervision of offenders. The department operates 13 correctional facilities and jails that provide secure incarceration and appropriate rehabilitation programs for felons and misdemeanants; community residential centers; supervision and case management of probationers and parolees in the community; and oversight of 15 small community jails. Also included in the department is the Alaska Board of Parole, a quasi-judicial board that makes all parole related decisions.

EDUCATION AND EARLY DEVELOPMENT

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

ENVIRONMENTAL CONSERVATION

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

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

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

FISH AND GAME

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

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

HEALTH AND SOCIAL SERVICES

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

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

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

LABOR AND WORKFORCE DEVELOPMENT

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

LAW

The Department of Law is responsible for ensuring safe communities in part through the prosecution and conviction of criminal offenders. The department files both misdemeanor and felony charges; serves as legal advisor to grand juries; and represents the state in all phases of criminal trial and appellate proceedings. It provides legal assistance to state and local law enforcement, the

Department of Corrections and the Division of Juvenile Justice. It also works in partnership with executive, legislative, and judicial agencies by providing legal advice and representing the state in all actions in which it is a party. Such actions include protecting Alaska's children and youth by handling child abuse, neglect, and delinquency cases expeditiously; resolving questions of state versus federal control of natural resources; ensuring that the state receives its correct share of oil and gas taxes and royalties; collecting money owed to the state by businesses and individuals for child support, fines, and other unpaid obligations; and defending the state against claims for personal injury and other damages.

MILITARY AND VETERANS AFFAIRS

The Department of Military and Veterans Affairs is responsible for the Alaska Army and Air National Guard, the Division of Homeland Security and Emergency Management, the Office of Veterans Affairs, the Alaska Military Youth Academy, and the Alaska State Defense Force and Alaska Naval Militia. The commissioner serves as the Adjutant General of the State of Alaska and exercises day to day command over the Alaska National Guard comprised of approximately 4,000 Army and Air guardsmen. The strategic mission includes the responsibility for protecting lives and property from terrorism and all other hazards, and to provide rapid recovery from all disasters through the Division of Homeland Security and Emergency Management. The department is also responsible for managing the Alaska Military Youth Academy, which is an accredited special purpose school offering the ChalleNGe program to high school dropouts. The department also provides interactive activities to elementary school students in aviation, science, technology, engineering, math, and space exploration through the STARBASE program. Lastly, the department serves as an advocate on issues affecting Alaska's veteran population.

NATURAL RESOURCES

The Department of Natural Resources manages the majority of state-owned land, water and natural resources, except fish and game. These resources include approximately 100 million acres of uplands; 60 million acres of tidelands, shore lands, and submerged lands; and 40,000 miles of coastline. Strategic missions include: Responsibly develop Alaska's resources by making them available for maximum use and benefit consistent with the public interest; foster responsible commercial development and use of state land and natural resources consistent with the public interest, for long-term wealth and employment; provide access to state lands for public and private use, settlement, and recreation; ensure sufficient data acquisition and assessment of land and resources to foster responsible resource development; mitigate threat to the public from natural hazards by providing comprehensive fire protection services on state, private, and municipal lands, and through identifying significant geological hazards, and promoting and encouraging an agriculture industry within the state. The department also manages the oversight of the Alaska Pipeline Project, designed to advance construction of a natural gas pipeline from the North Slope to market.

The department serves the state from offices located in 30 Alaskan communities, and encompasses the divisions of Agriculture; Forestry; Geological and Geophysical Surveys; Mining, Land and Water; Oil & Gas; and Parks and Outdoor Recreation and Support Services; the Gas Pipeline Project Office; the Office of Project Management and Permitting; the Mental Health Trust Land Office; the State Pipeline Coordinator's Office; the Citizens Advisory Commission on Federal Areas, the Natural Resources Conser-

vation and Development Board, and the Seismic Hazards Safety Commission.

The department is responsible for managing the two largest oil and gas fields in North America; a park system that contains one-third of the nation's state park lands; 40% of the nation's fresh water; fire suppression management for over 134 million acres; forest resource management in three state forests totaling over 2 million acres; mineral management involving 47,412 mining claims; an agricultural program that encompasses approximately 700 farms; a comprehensive archive of indigenous plant materials; and a geologic sample archive representing more than 13 million feet of oil and gas exploration and production drilling, and 450,000 feet of mineral exploration core drilling throughout the state.

PUBLIC SAFETY

The Department of Public Safety is responsible for the enforcement of state laws including criminal and fish and wildlife protection laws, fire and life safety, search and rescue, and highway safety laws; providing forensic crime laboratory services to law enforcement statewide; certifying police proficiency; providing basic police academy and specialized training to municipal and state law enforcement agencies; oversight of the Village Public Safety Officer Program; and assisting victims of domestic violence and sexual assault.

REVENUE

The Department of Revenue administers and enforces tax and charitable gaming laws; collects, invests, and manages state funds and public employee pension trust funds; administers the Permanent Fund Dividend, Shared Taxes and Child Support Services programs; administers licensing programs mandated by statute; issues state general obligation, revenue and lease debt, and authorizes certain agency debt. Other state entities associated with the department for administrative purposes are: Alaska Permanent Fund Corporation, Alaska Housing Finance Corporation, Alaska Housing Capital Corporation, Alaska Municipal Bond Bank Authority, Alaska Mental Health Trust Authority, Alaska Retirement Management Board, Alaska Natural Gas Development Authority, Alaska Gasline Development Corporation, Northern Tobacco Securitization Corporation, and the State Bond Committee.

TRANSPORTATION AND PUBLIC FACILITIES

The Department of Transportation and Public Facilities is responsible for the planning, research, design, construction, maintenance, operation, and protection of all state transportation systems and many public facilities. This includes 255 state-owned airports and seaplane bases, 5,619 miles of state roads, 720 buildings ranging from maintenance shops to state office complexes, and 25 harbor facilities. In addition, the department owns and operates the Alaska Marine Highway System, serving 33 Alaskan communities, Bellingham, WA, and Prince Rupert, BC with a fleet of 11 ships. The department also owns and operates the State Equipment Fleet, which provides full maintenance support and replacement activities of approximately 8,200 light- and heavy-duty vehicles and attachments for state departments, agencies and offices.

SECTION IV

COST ALLOCATION AGREEMENT



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

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

December 10, 2014

Mr. Scot Arehart, Director
Division of Finance
State of Alaska
P.O. Box 110204
Juneau, AK 99811-0204

Dear Mr. Arehart:

The negotiation agreement approving the central service cost allocation plan for the fiscal year ending June 30, 2015, is attached. This agreement reflects an understanding reached between your organization and a member of my staff concerning the central service costs that may be included as indirect costs in your departments and agencies that have Federal grants and/or contracts. Please have the agreement signed by a duly authorized representative of your organization and return it to me BY EMAIL or FAX, retaining the copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal government for their use.

Our review included the University of Alaska (UA) share of the interest costs incurred by the State to service the Higher Education Facility General Obligation Bonds. Based on the review, it was determined that the UA share of the interest costs was \$6,084,815 for the fiscal year ending June 30, 2013. However, during the review, we were informed by UA representatives that an adjustment is made to the approved interest amount in order to identify the actual interest cost for a given fiscal year. Since UA includes the interest cost in the facilities and administrative rate proposal, we recommend the Office of Naval Research (cognizant Federal agency) review the adjustment for allowability.

A cost allocation plan proposal together with supporting information are required to substantiate your claim for costs under grants and contracts awarded by the Federal government. Thus, your next proposal based on actual costs for your fiscal year ending 06/30/2014, is due in our office by 12/31/14.

Sincerely,

Arif Karim, Director
Cost Allocation Services

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL OR FAX

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: December 10, 2014
FILING REF.: The preceding agreement was dated:

01/09/14

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, 2015 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

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

A. Dept. of Administration

- | | |
|----------------------------|---|
| 1. Leasing Services Center | 10. Office of Administrative Hearings |
| 2. Public Building Fund | 11. Division of Retirement and Benefits |
| 3. Risk Management | 12. Group Health and Life Benefits Fund |
| 4. Information Services | 13. ALDER Data Warehouse |
| 5. Central Mail Services | |
| 6. AKPAY Data Processing | |
| 7. AKSAS Data Processing | |
| 8. E-Travel | |
| 9. Division of Personnel | |

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

C. Dept. of Law - Legal Services

D. Dept. of Labor and Workforce Development

1. ADA Coordination
2. Unemployment Compensation Trust Fund

E. Dept. of Revenue - Treasury Division

F. Dept. of Transportation and Public Facilities

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

G. Alaska State Legislature - Legislative Audit Division

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: December 10, 2014

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)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Division of Cost Allocation

(TITLE)

December 10, 2014

(DATE)

HHS Representative Cora D. Coleman

Telephone (415) 437-7820

SECTION V

FY 2015 FIXED COSTS

STATE OF ALASKA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FY 2015 FIXED COSTS

EXHIBIT A
PAGE 1 OF 2

Central Service Departments	DOA-Labor Relations	DOA-Finance	DOA- Payroll	DOA- Accounting	DOA-Credit Card Rebate	DOA- Purchasing	DOA- Property Mgmt	Mgmt and Budget	DOE-State Library	DOT-Central Facilities	DOT-Northern Facilities	DOT-Southeast Facilities	TOTAL FIXED
Governor (1)	15,500		32,990	21,512	(33,728)	26,678	14,510	132,399	12,425		56,702		278,988
DOA-Commissioner	562		873	269	(276)	400	3,249	166	166				5,409
DOA-Admin Services	2,292		3,912	1,165	(1,065)	1,742	(86)	1,296	632				9,888
DOA-Personnel	11,220		16,326	5,158	(5,688)	7,724	(110)	1,394	6,307				42,331
DOA-Central Mail	666		1,040	319	(325)	482	92	213	191				2,676
DOA-Leasing	1,218		2,051	613	(571)	918	122	641	389				5,381
DOA-Telecommunication	5,486		8,872	2,695	(2,632)	4,030		2,254	1,986	43,999			66,690
DOA-Computer Svcs	7,047		11,425	3,469	(3,376)	5,188	178	2,951	2,636				29,518
DOA-Risk Mgmt	524		863	260	(249)	389	30	236	194				2,247
DOA-Pub Office Comm	1,388		2,274	687	(660)	1,029	30	627	450				5,825
DOA-Retirement	12,125		19,982	46,680	(5,752)	8,911	246	5,653	4,002				91,847
DOA-Admin Hearings	1,938		3,371	1,002	(889)	1,493		1,223	435				8,573
DOA-Public Defender	18,989		31,387	9,464	(8,991)	14,158	644	9,045	6,323				81,019
DOA-Public Advocacy	13,081		21,592	6,513	(6,197)	9,741	(58)	6,175	4,517				55,364
DOA-Oil.Gas Cons	3,300		5,513	1,655	(1,554)	2,476	42	1,667	1,181				14,280
DOA-Motor Vehicle	15,895		26,060	7,880	(7,562)	11,784	1,422	7,180	5,371		44,794		112,824
DOA-PBF	3,104		5,229	1,571	(1,452)	2,343	454	1,663	910				13,822
DOA-Info Tech Support	920		1,471	447	(443)	672		349	389				3,805
DOA-Violent Crime	314		516	156	(149)	233		141	73				1,284
DOA-Federal Surplus							1,233						1,233
DOA-E-Travel	297	23,469	475	146	(143)	217		111	60				24,632
DOA-ALDER		356,230											356,230
DOA-TAS-ASSET		9,426											9,426
DOA-IRIS		517,763											517,763
Law (3)	60,788		102,181	33,317	(30,692)	42,021	5,763	69,040	21,810		42,377	9,288	355,893
Revenue (4g)*	58,854		94,829	281,296	(36,537)	25,580	6,546	179,260	29,511				639,339
Education (5)	21,570		57,564	57,283	(49,115)	39,923	4,601	109,534	271,035				512,395
Health (DHSS) (6)	365,787		630,329	521,835	(257,696)	224,566	25,569	321,424	239,018	162,602	179,153	6,518	2,419,105
Labor (7)	94,740		152,303	51,950	(55,124)	45,707	11,273	(11,897)	80,230	45,290	52,187	(7,407)	459,252
Commerce (8)	46,337		89,339	40,479	(79,688)	38,410	7,291	17,009	38,023		(97,903)		99,297
Military (9)	30,098		58,557	26,760	(32,081)	40,079	5,815	51,779	(9,908)				171,099
Natural Resources (10)	86,875		181,685	86,727	(150,950)	109,145	16,571	63,408	222,589	(28,408)	13,206	8,330	609,178
Fish & Game (11)	118,078		231,759	132,264	(211,833)	208,349	60,462	51,308	90,533	771,479	141,819	(11,920)	1,582,298
Public Safety (12)	91,829		153,789	79,975	(256,465)	130,329	38,987	87,039	(26,088)	394,225	50,427	5,760	749,807
HECWF (16)						33,959							33,959
Environmental (18)	58,270		105,754	37,914	(53,989)	36,196	13,277	47,940	212,595	14,426	22,441		494,824
Corrections (20)	192,022		322,403	53,386	(124,895)	90,595	19,663	70,738	(54,377)	(14,921)	(5,542)	5,892	554,964
DOT Central Fac Spec										1,417			1,417
DOT North Fac Spec											6,850		6,850
DOT SE Fac Spec												21	21
Transportation (25)	340,339		627,561	385,140	(259,450)	236,594	11,330	183,148	67,533	12,661	33,511	6,106	1,644,473

STATE OF ALASKA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FY 2015 FIXED COSTS

Central Service Departments	DOA-Labor Relations	DOA-Finance	DOA- Payroll	DOA- Accounting	DOA-Credit Card Rebate	DOA- Purchasing	DOA- Property Mgmt	Mgmt and Budget	DOE-State Library	DOT-Central Facilities	DOT-Northern Facilities	DOT-Southeast Facilities	TOTAL FIXED
Legislature (31g)*			92,232	17,396	(28,426)	24,516	5,622	167,694	15,328	123,700	51,023		469,085
Leg Audit (33)			5,539	1,120	(1,888)	1,543	690	16,718	(2,017)				21,705
Court System (41)			147,365	50,534	(22,822)	39,091		38,603	(14,595)	305,973	283,840	73,318	901,307
Univ of Alaska (45)				104				95,739					95,843
Other					(2,418)	247		(4,151)	1,650	9,366	56,538		61,232
TOTAL	1,681,453	906,888	3,249,411	1,969,141	(1,735,771)	1,467,458	255,458	1,729,717	1,231,507	1,841,809	931,423	95,906	13,624,400