
STATE OF ALASKA

A Cost Allocation Plan for the State of Alaska
FY 2013 Statewide Cost Plan
Fiscal Year Ended June 30, 2013



Prepared by the
DEPARTMENT OF ADMINISTRATION
DIVISION OF FINANCE

Sean Parnell
Governor



THE STATE OF ALASKA

FY 2013 STATE-WIDE COST ALLOCATION PLAN

BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED JUNE 30, 2011

Final October 15, 2012

TABLE OF CONTENTS

Section

- I. Introduction
- II. Certification by an Agency Official
- III. Organization Chart
- IV. Cost Allocation Agreement
- V. FY 2013 Fixed Costs

The enclosed report is a Summary of the Statewide Cost Allocation Plan for the Fiscal Year 2013. 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 2013 is based on actual data incurred during the fiscal year ended June 30, 2011 (FY 2011). 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, 2011, should be fixed and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2013 (FY 2013).

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 2013 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 2011 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 2013 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2012 and ending June 30, 2013 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. Arehart, PMP

Title: Director, Division of Finance

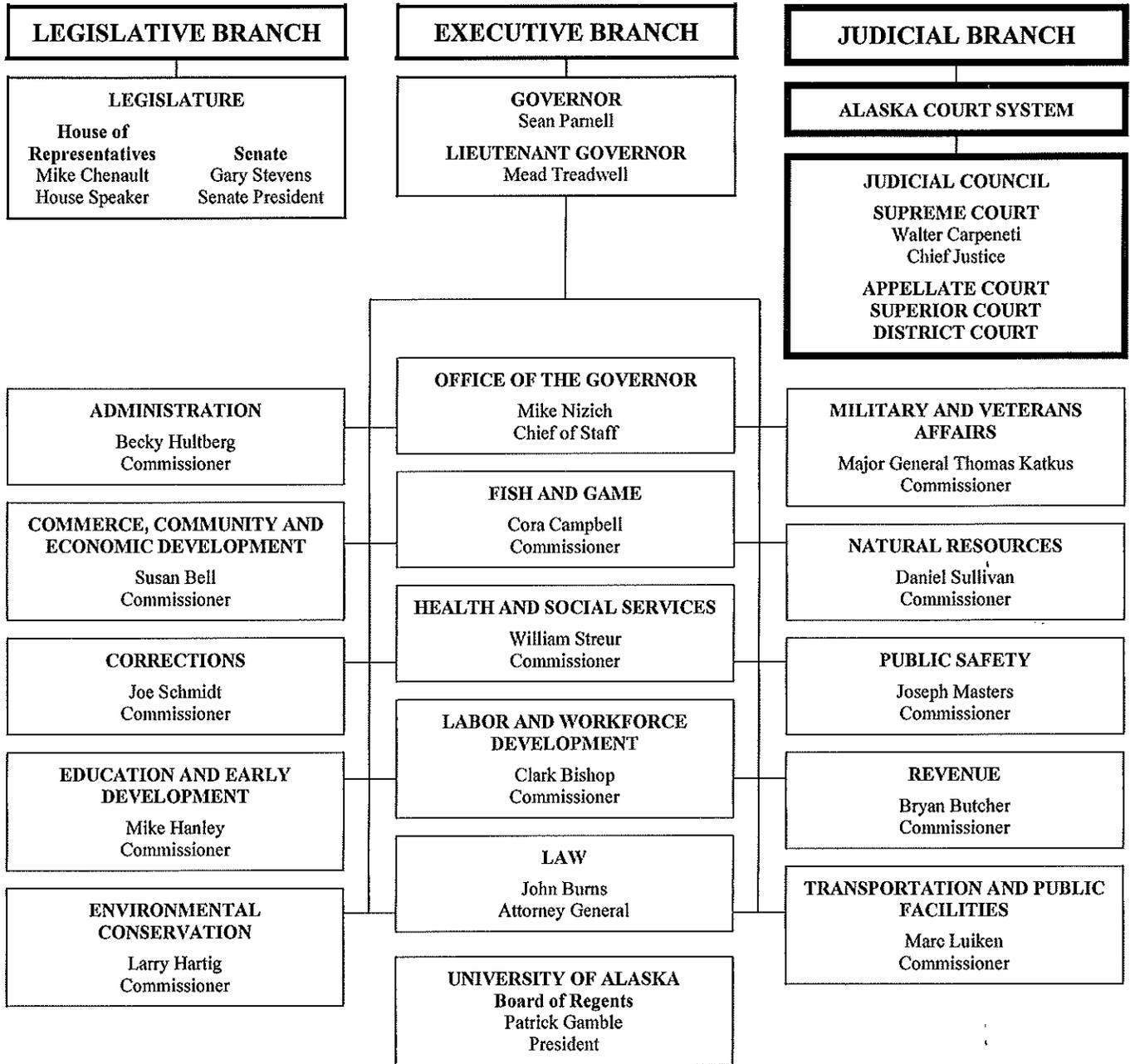
Date of Execution: 12/29/2011

SECTION III

ORGANIZATION CHART

STATE OF ALASKA ORGANIZATION CHART

As of June 30, 2011



- 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 Aerospace Corporation, Alaska Industrial Development and Export Authority, Alaska Energy Authority, Alaska Railroad Corporation, Alaska Seafood Marketing Institute, Regulatory Commission of Alaska, and the Serve Alaska Commission.

CORRECTIONS

The Department of Corrections is responsible for public safety through the incarceration and supervision of offenders. The department operates 12 correctional facilities and jails that provide secure 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 commis-

sioner 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 post-secondary 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 substances 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 overriding theme for the department's future direction is "helping individuals and families create safe and healthy communities" by strategically focusing on substance abuse, health and wellness, health care reform, long-term care and vulnerable Alaskans.

The department's primary functions include: operation of the Alaska Veterans and Pioneers Homes, support services for seniors and disabled Alaskans; child protection and family preservation services; operation of youth detention facilities and assisting offenders and their families in developing skills to prevent crime; and providing basic supports and promoting self sufficiency for vulnerable individuals who are unable to provide for themselves.

The department is committed to prevention of illness, health promotion and protection; overseeing 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; and provision of Medicaid services for low income and disabled Alaskans.

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 100.1 million acres of uplands; 60 million acres of tidelands, shore lands, and submerged lands; and 40,000 miles of coastline. Strategic missions include: develop, conserve, and enhance the natural resources of the State of Alaska; raise public awareness that Alaska's natural resources are the basic asset of our economy; stimulate and encourage resource-based, value-added economic activity while conserving Alaska's wild and scenic value; determine the potential for natural hazards that may impact people and facilities in Alaska; and

maintain access to and manage the state's land records. The department also plays an instrumental role in the Alaska Gasline Inducement Act (AGIA) process, a law 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; Coastal and Ocean Management; Forestry; Geological and Geophysical Surveys; Mining, Land and Water; Oil and Gas; Parks and Outdoor Recreation; Support Services; the AGIA Coordinator's Office; the Office of Project Management and Permitting; the Mental Health Trust Land Office; the Joint Pipeline Office; the Citizens Advisory Commission on Federal Areas, the Natural Resources Conservation and Development Board, and the Seismic Hazards Safety Commission. The department is responsible for managing the 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 600-800 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, highway safety and alcoholic beverage 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 approximately 260 state-owned airports and seaplane bases, more than 5,000 miles of state roads, over 700 buildings ranging from maintenance shops to state office complexes, and 25 ports and harbors. In addition, the department owns and operates the Alaska Marine Highway System, serving 33 Alaskan communities with connections to Bellingham, WA and Prince Rupert, BC. The department also owns and operates the State Equipment Fleet, which provides full maintenance support and replacement activities of approximately 7,800 light- and heavy-duty vehicles and attachments for state departments, agencies and offices.

SECTION IV

COST ALLOCATION AGREEMENT



DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

DCA Western Field Office
90 7th Street, Suite 4-600
San Francisco, CA 94103
PHONE: (415) 437-7820
FAX: (415) 437-7823

E-MAIL: dcaanf@psc.hhs.gov

FEB 04 2013

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

Dear Mr. Arehart:

A copy of a Negotiation Agreement approving the central service cost allocation plan for the fiscal year ending June 30, 2013 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 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. It was determined that the UA share of the interest costs was \$4,638,557 for the fiscal year ending June 30, 2011.

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 06/30/12, is due in our office by 03/31/13.

Sincerely,

Arif Karim, Director
Division of Cost Allocation

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: January 16, 2013
FILING REF.: The preced-
ing agreement was dated:

09/19/11

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, 2013 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 (eff. 07/01/12) |
| 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: January 16, 2013

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)
SCOT AREHART
(NAME)
DIRECTOR, DIVISION OF FINANCE
(TITLE)
2/5/2013
(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)
January 16, 2013
(DATE)
HHS Representative Cora D. Coleman
Telephone (415) 437-7820

SECTION V

FY 2013 FIXED COSTS

STATE OF ALASKA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FY 2013 FIXED COSTS

Report Date: 10/15/2012

Grantee Departments	CENTRAL SVC DEPR	DOA-LABOR RELATIONS	DOA-FINANCE	DOA-PAYROLL	DOA-ACCOUNTING	DOA-PURCHASING	DOA-PROPERTY MGMT	MGMT AND BUDGET	DOE-STATE LIBRARY	DOT-CENTRAL FACL	DOT-NORTHERN FACL	DOT-SOUTHEAST FACL	TOTAL FIXED COSTS
GOVERNOR (1)	0	11,874	0	30,925	18,142	16,333	41,279	68,939	9,266	0	44,866	0	241,624
DOA-COMMISSIONER	0	481	0	1,164	326	354	4,739	1,215	376	0	0	0	8,655
DOA-ADM SERVICES	0	1,042	0	2,523	711	797	(227)	2,830	815	0	0	0	8,491
DOA-PERSONNEL	0	11,873	0	28,695	8,025	8,756	(47)	30,340	9,282	0	0	0	96,924
DOA-CENTRAL MAIL	0	550	0	1,331	373	402	229	1,387	430	0	0	0	4,702
DOA-LEASING	0	671	0	1,623	453	496	309	1,720	525	0	0	0	5,797
DOA-TELECOMM	0	4,156	0	10,018	2,785	2,971	0	10,078	3,242	49,128	0	0	82,378
DOA-COMPUTER SVC	0	4,863	0	11,750	3,287	3,577	0	12,388	3,802	0	0	0	39,667
DOA-RISK MGMT	0	344	0	831	233	252	90	869	270	0	0	0	2,889
DOA-PUB OFF COMM	0	989	0	2,387	663	703	(107)	2,378	771	0	0	0	7,784
DOA-RETIREMENT	0	7,729	0	18,676	50,468	5,678	78	19,532	6,042	0	0	0	108,203
DOA-ADM HEARINGS	0	825	0	1,993	557	605	(88)	2,086	645	0	0	0	6,623
DOA-PUB DEFENDER	0	11,933	0	28,829	8,050	8,722	310	30,050	9,326	0	0	0	97,220
DOA-PUB ADVOCACY	0	8,326	0	20,108	5,613	6,078	(1,180)	20,911	6,506	0	0	0	66,362
DOA-OIL/GAS CONS	0	1,957	0	4,728	1,318	1,429	574	4,922	1,530	0	0	0	16,458
DOA-MOTOR VEH	0	10,568	0	25,527	7,121	7,705	3,709	26,484	8,260	0	0	0	89,374
DOA-PBF	0	1,702	0	4,107	1,147	1,243	670	4,299	1,329	0	0	0	14,497
DOA-INFO TECH SUPT	0	671	0	1,623	453	496	0	1,720	525	0	0	0	5,488
DOA-VIOLENT CRIME	0	206	0	495	142	151	(16)	520	161	0	0	0	1,659
DOA-FED SURPLUS	0	0	0	0	0	0	262	0	0	0	0	0	262
DOA-E-TRAVEL	0	224	58,836	541	151	165	0	565	175	0	0	0	60,657
DOA-ALDER	0	0	0	0	0	0	0	0	0	0	0	0	0
LAW (3)	0	38,676	0	89,810	20,927	6,715	8,229	42,885	30,221	0	48,475	9,166	295,104
REVENUE (4)	0	39,659	0	90,294	245,616	11,939	11,405	98,142	30,982	0	0	0	528,037
EDUCATION (5)	0	14,879	0	53,265	54,818	19,207	(723)	129,328	31,585	0	0	0	302,359
HEALTH (6)	0	245,827	0	593,554	419,066	106,364	65,080	517,959	192,079	103,564	119,219	5,515	2,368,227
LABOR (7)	0	62,222	0	164,676	61,315	18,323	(1,723)	169,106	48,615	(1,889)	26,992	7,511	555,148
COMMERCE (8)	0	29,287	0	87,872	33,698	3,413	8,662	146,199	22,877	0	304,802	0	636,810
MILITARY (9)	0	21,213	0	41,942	27,904	25,903	6,355	68,370	16,566	0	0	0	208,253
NATURAL RES (10)	0	59,171	0	181,147	65,454	50,732	36,861	68,974	46,239	93,871	0	7,049	609,498
FISH & GAME (11)	0	77,862	0	201,342	105,565	99,488	142,692	117,542	60,845	256,394	173,347	12,087	1,247,164
PUBLIC SAFETY (12)	0	61,780	0	155,068	78,954	38,182	61,839	68,106	48,257	230,032	184,481	4,873	931,572
HEWCF (16)	0	0	0	0	0	41,031	0	0	0	0	0	0	41,031
ENVIRONMENTAL (18)	0	38,505	0	88,540	37,388	7,972	15,108	107,432	30,077	10,183	35,991	0	371,196
CORRECTIONS (20)	0	103,458	0	249,589	43,763	40,360	40,969	66,719	80,859	56,751	50,965	6,646	740,079
DOT CNTRL FAC SPEC	0	0	0	0	0	0	0	0	0	13,531	0	0	13,531
DOT NORTH FAC SPEC	0	0	0	0	0	0	0	0	0	0	12,272	0	12,272
DOT SE FAC SPEC	0	0	0	0	0	0	0	0	0	0	0	436	436
TRANSPORT (25)	0	226,946	0	549,042	323,628	118,550	(30,436)	350,742	177,350	65,854	53,669	10,147	1,845,492
OMBUDSMAN (30)	0	0	0	76,277	13,991	13,598	(2,809)	(2,932)	15,059	0	24,774	0	137,958
LEGISLATURE (31)	0	0	0	6,726	439	(1,415)	(254)	0	2,242	0	0	0	7,738
COURT SYSTEM (41)	0	0	0	132,802	29,538	22,271	0	12,963	40,919	874,681	230,513	145,006	1,488,693
UNIV OF ALASKA (45)	0	0	0	0	72	0	0	166,667	0	0	0	0	166,739
OTHER	0	0	0	0	0	(672)	(114)	(326,692)	0	0	0	0	(327,478)
ARRA	0	0	0	0	0	0	0	0	0	0	0	0	0
SUMMARY TOTAL	0	1,100,469	58,836	2,959,820	1,672,154	688,874	411,725	2,044,743	938,050	1,752,100	1,310,366	208,436	13,145,573