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# STATE OF ALASKA

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A Cost Allocation Plan for the State of Alaska  
FY 2009 Statewide Cost Plan  
Fiscal Year Ended June 30, 2009



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Prepared by the  
DEPARTMENT OF ADMINISTRATION  
DIVISION OF FINANCE

Sarah Palin  
Governor

**THE STATE OF ALASKA**  
**FY 2009 STATE-WIDE**  
**COST ALLOCATION PLAN**

Based on Actual Expenditures  
For the Fiscal Year Ending June 30, 2007

**MAXIMUS**  
HELPING GOVERNMENT SERVE THE PEOPLE®

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Denver, Colorado 80231  
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The enclosed report is a Summary of the Statewide Cost Allocation Plan for Fiscal Year 2009. Detailed Plans are on file in the Division of Finance and the Alaska State Library.

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**SECTION I**  
**INTRODUCTION**

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## INTRODUCTION

The State-wide Cost Allocation Plan (SWCAP) for indirect services provided by central services agencies of the State of Alaska for fiscal year 2009 is based on actual data incurred during the fiscal year ended June 30, 2007 (FY 2007). 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, 2007, should be fixed and used on all indirect cost proposals for Federal programs during the State's fiscal year ending June 30, 2009 (FY 2009).

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.
- FY 2009 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 2007 data.

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**SECTION II**  
**CERTIFICATION BY AN**  
**AGENCY OFFICIAL**

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

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

- (1) All costs included in the FY 2009 Statewide Cost Allocation Plan to establish cost allocations or billings for the fiscal year beginning July 1, 2008 and ending June 30, 2009 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: Kim J. Garnero, CPA, CISA

Title: Director, Division of Finance

Date of Execution: 9/9/08

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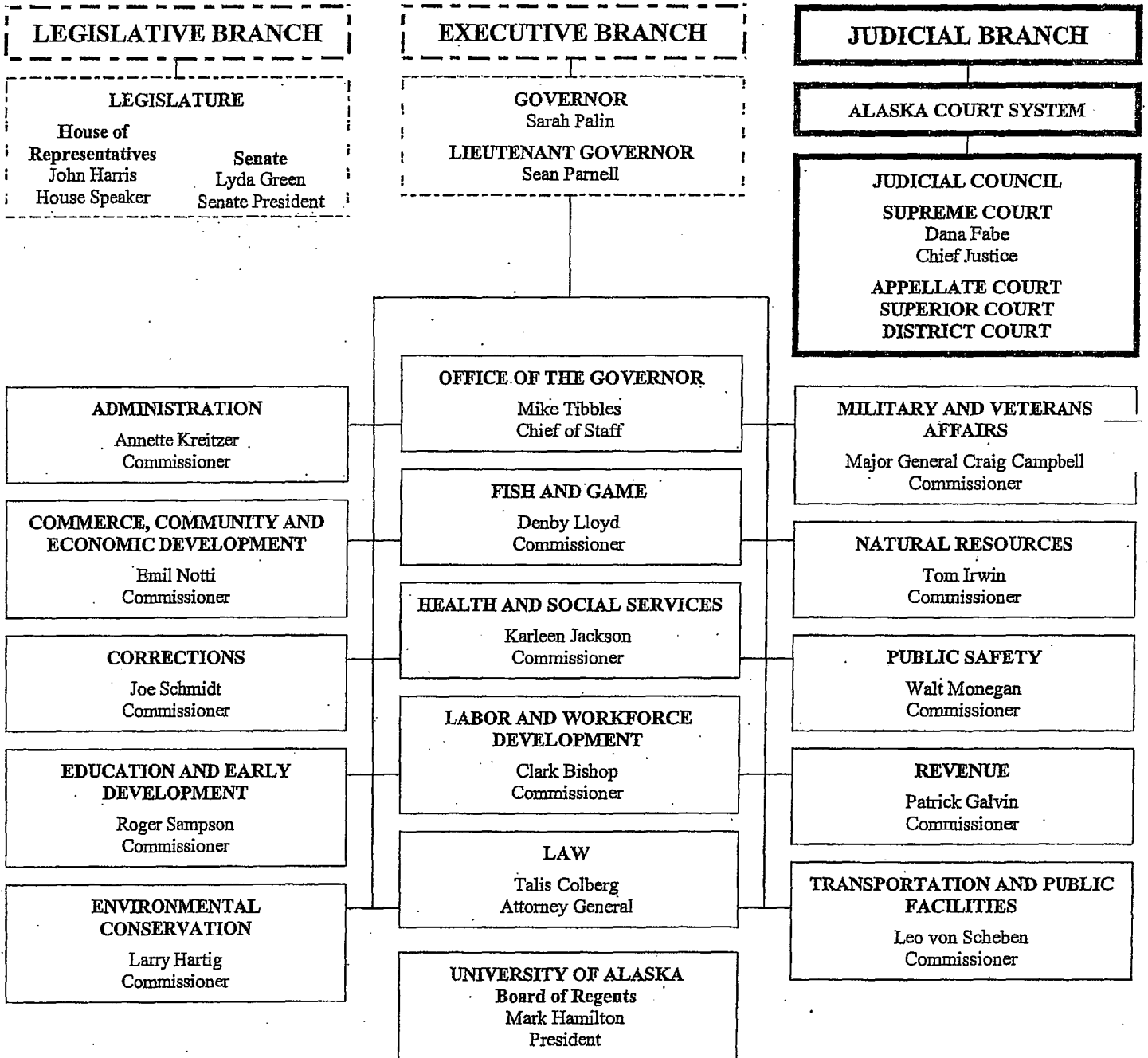
**SECTION III**  
**ORGANIZATION CHART**

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# STATE OF ALASKA ORGANIZATION CHART

(As of June 30, 2007)



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 Alaska's goals 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, disbursements), General Services (purchasing, supply, mail, managing public buildings), Risk Management, and Enterprise Technology Services (telecommunications and computer services).

The department also provides services to the public through the: Division of Motor Vehicles, 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 provides consumer protection through the regulation of banking, securities and corporations, insurance, professional occupations, and business licensing.

The department promotes economic development in the state through domestic and international promotion of tourism, Alaska seafood, timber, minerals, and other products, and encouragement of business and industrial development. It also administers several loan programs: The department fosters the development of independent local governments by providing technical, financial, and program assistance to communities. It also includes: the Alaska Seafood Marketing Institute, Regulatory Commission of Alaska, Alaska Industrial Development and Export Authority, Alaska Energy Authority, Aerospace Development Corporation, Alaska Community Services Commission, and Alaska Railroad Corporation.

## 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 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, records and 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 establishes protective standards; cleans-up and controls pollution to air, land and water; controls sanitary practices related to food, drinking water and solid waste; and enforces these controls. 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 of oil spill response equipment.

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 for the maximum benefit of the people of the state, consistent with the sustained yield principle mandated 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. To achieve that goal, the department focuses on developing, implementing and maintaining a system of health care and social services that balances the cost of, access to, and quality of care. In addition, the department fosters collaboration among stakeholders statewide to develop and maintain a strong health care and social services delivery system in Alaska.

The department's primary programs 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 for vulnerable individuals who are unable to provide for themselves. In addition, 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 is also responsible for employment services, unemployment insurance, adult basic education, job training, workers' compensation, the Fishermen's Fund, and vocational rehabilitation for people with disabilities. In addition, the department enforces laws and regulations dealing with occupational safety and health, mechanical inspections, and wage and hour administration; 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 and the Alaska Vocational Technical Center.

## **LAW**

The Department of Law is responsible for the prosecution and conviction of criminal offenders in Alaska to ensure safe communities. The department assists law enforcement agencies with criminal investigations, filing 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 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 and STARBASE programs to both high school and elementary school aged students. Lastly, the department serves as an advocate on issues affecting Alaska's veteran population.

## **NATURAL RESOURCES**

The Department of Natural Resources manages all state-owned land, water and natural resources, except fish and game, but including fish habitat and passage. These resources include approximately 92.1 million acres of uplands; 60 million acres of tidelands, shorelands, 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; and stimulate and encourage resource-based, value-added economic activity while conserving Alaska's wild and scenic value. The department is also responsible for determining the potential of geologic hazards to people and facilities in Alaska due to volcanic and seismic activity, and for maintenance and accessibility of the state's land records.

The department serves the state from offices located in 34 Alaskan communities, and encompasses the divisions of Agriculture, Forestry, Geological & Geophysical Surveys, Mining Land & Water, Oil & Gas, and Parks & Outdoor Recreation; the offices of Habitat Management and

Permitting, Project Management and Permitting, Mental Health Trust Land, and the Joint Pipeline Office; and the Natural Resource Conservation and Development Board. The department is responsible for 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 two state forests totaling 2 million acres; mineral management involving 40,018 mining claims; and an agricultural program that encompasses 640 farms.

## **PUBLIC SAFETY**

The Department of Public Safety is responsible for the enforcement of state laws including criminal and fish and wildlife protection laws, fire prevention, 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, 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, 6,000 miles of state roads, 700 buildings ranging from maintenance shops to state office complexes, and 47 ports and harbors. In addition, the department owns and operates the Alaska Marine Highway System, serving 31 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 7,800 light- and heavy-duty vehicles and attachments for state departments, agencies and offices.

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**SECTION IV**  
**COST ALLOCATION PLAN**

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**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

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

DATE: December 23, 2008  
FILING REF.: The preced-  
ing agreement was dated:

01/03/08

G12033

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**SECTION I: ALLOCATED COSTS**

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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, 2009 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

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**SECTION II: BILLED COSTS**

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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. Leasing Services Center
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 - AKPay Data Processing
12. Division of Finance - AKSAS Data Processing
13. DOA Administration Hearing
14. Division of Retirement and Benefits
15. DOA Division of Personnel
16. DOA Cost Allocation Plan
17. DOA State Travel Office
18. ADA Coordination
19. Group Health and Life Benefits Fund
20. Unemployment Compensation Trust Fund
21. DOR - Treasury Division (effective July 1, 2008)

STATE/LOCALITY: State of Alaska

AGREEMENT DATE: December 23, 2008

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. Garner  
(SIGNATURE)  
Kim J. Garner  
(NAME)  
Director of Finance  
(TITLE)  
January 13, 2009  
(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)  
December 23, 2008  
(DATE)  
HHS Representative Cora D. Coleman  
Telephone (415) 437-7820



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

DCA Western Field Office  
90 7<sup>th</sup> Street, Suite 4-600  
San Francisco, CA 94103

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

JAN 07 2009

Dear Ms. Garnero:

A copy of the Negotiation Agreement approving the central services cost allocation plan 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.

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 06/30/08, is due in our office by 03/31/09.

Sincerely,

Wallace Chan  
Director

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY FAX

Phone: (415) 437-7820 - Fax: (415) 437-7823 - E-mail: dcaef@psc.gov

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**SECTION V**  
**FY 2009 FIXED COSTS**

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STATE OF ALASKA  
STATEWIDE COST ALLOCATION PLAN

EXHIBIT A  
PAGE 1 OF 2

SUMMARY OF FY 2009 FIXED COSTS

Departments	DOA Labor Relations	DOA Finance	DOA Payroll	DOA Accounting	DOA Purchasing	DOA Property Mgmt.	OMB Mgmt. & Budget	DOR Treasury Mgmt.	DOE Library	DOT Central	DOT Northern	DOT Southeast
Governor (1)	\$9,402	\$	\$30,827	\$23,199	\$26,573	\$13,989	\$32,254	\$2,924	\$6,444	\$	\$26,018	\$
Administration (2)												
Commissioner	497		1,197	418	337	2,977	637	65	345			
Administrative Services	1,787		4,136	1,372	1,147	483	2,229	277	1,266			
Personnel Services	10,172		25,773	9,379	7,264	621	13,300	1,067	6,839			
Central Mail	431		1,108	407	(22,574)	279	565	43	287			
Leasing	715		1,749	613	22,232	365	918	91	491			
Telecomm. Services	3,371		8,475	3,065	2,388		4,389	367	2,278	84,249		
Computer Services	4,327		10,617	3,746	2,979		5,566	533	2,969			
Risk Management	245		641	240	183	4	327	21	163			
Public Office Comm.	637		1,556	543	436	231	815	81	438			
Retirement & Benefits	7,247		17,792	56,324	4,104	918	9,327	3,634	4,967			
Administrative Hearings	918		2,186	752	612	2	1,166	128	641			
Public Defender	10,298		25,116	8,821	7,043	1,547	13,203	1,301	7,087			
Public Advocacy	9,556		22,314	7,489	6,217	1,036	11,990	1,432	6,748			
Oil/Gas Conservation	2,225		5,343	1,842	1,494	708	2,830	301	1,547			
Motor Vehicle	9,712		23,864	8,433	6,695	4,351	12,498	4,169	6,654			
Public Building Fund	1,918		4,563	1,564	(48,205)	851	2,434	267	1,340			
Information Tech Supp	635		1,579	563	443	(1)	823	74	432			
VCCB	202		495	177	141	16	259	24	137			
Federal Surplus Prop.						(13,323)						
State Travel	377	111,408	845	267	231	(1)	463	65	273			
Law (3)	36,228		85,255	28,793	17,532	9,948	41,702	3,903	24,913		28,108	23,475
Revenue (4)	31,486		77,928	167,840	12,483	2,767	60,557	25,751	21,535			
DOR - Treasury	4,411		9,827	466,753	1,553	1,629	7,797	(145,505)	3,197			
Education (5)	11,609		43,425	51,810	16,810	12,285	63,405	3,382	41,943			
Health (6)	222,607		543,127	613,556	109,136	47,709	233,133	58,333	152,910	224,418	75,200	14,620
Labor (7)	60,460		139,781	63,894	31,117	26,482	135,602	16,135	41,353	5,091	32,250	11,290
Commerce (8)	25,086		73,201	35,405	15,207	12,913	160,543	4,107	17,105		(28)	
Military (9)	20,548		47,571	39,877	23,442	10,759	73,037	4,517	14,183			
Natural Resources (10)	57,087		149,382	74,703	41,598	16,244	96,856	7,144	39,188	34,626	(3,737)	18,685
Fish & Game (11)	62,251		190,042	126,888	94,628	51,575	96,977	12,315	42,163	28,923	113,789	18,170
Public Safety (12)	54,606		132,858	60,700	37,597	72,929	86,735	7,374	37,450	387,974	197,828	5,782
Environ. Conserv. (18)	34,768		79,143	59,019	32,859	19,716	58,458	8,081	23,908	5,529	37,860	
Corrections (20)	98,936		233,991	43,990	26,452	31,270	119,544	7,699	67,840	9,745	29,554	16,574
DOT - Central Maint. Billed										2,059		
DOT - North Maint. Billed											8,695	
DOT - Southeast Maint Billed												264
Transportation (25)	200,248		538,768	343,089	135,850	67,483	148,036	27,350	136,961	5,319,058	7,907,894	880,884
Ombudsman(30)			1,332		195	279		(55)	386			
Legislature (31)			81,184	15,040	9,321	18,037	(3,498)	2,752	11,523		14,367	
Legislative Audit(33)			6,349	1,041	623	133	4,779	158	1,560			
Court System (41)			120,630	28,780	19,243		12,730	916	33,405	888,701	172,046	332,454
University of Alaska (45)				186			49,188	1				
Other				(1)	(222)	(21)	(326,054)	4				
<b>TOTAL</b>	<b>\$984,922</b>	<b>\$111,408</b>	<b>\$2,743,970</b>	<b>\$2,350,547</b>	<b>\$645,164</b>	<b>\$417,110</b>	<b>\$1,234,520</b>	<b>\$61,226</b>	<b>\$762,867</b>	<b>\$6,980,373</b>	<b>\$8,639,842</b>	<b>\$1,322,198</b>

Jan. 7, 2009 1:39PM DIVISION OF COST ALLOCATION

No. 1954 P. 5

STATE OF ALASKA  
 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FY 2009 FIXED COSTS

EXHIBIT A  
 PAGE 2 OF 2

Jan. 7, 2009 1:39PM DIVISION OF COST ALLOCATION No. 1954 P. 6

Departments	GO Bond Interest	Total Fixed Cost
Governor (1)	\$	\$171,630
Administration (2)		
Commissioner		8,473
Administrative Services		12,897
Personnel Services		74,415
Central Mail		(19,454)
Leasing		27,174
Telecomm. Services		108,582
Computer Services		30,737
Risk Management		1,824
Public Office Comm.		4,737
Retirement & Benefits		104,313
Administrative Hearings		6,405
Public Defender		74,415
Public Advocacy		86,779
Oil/Gas Conservation		16,290
Motor Vehicle		76,378
Public Building Fund		(35,268)
Information Tech Supp		4,548
VCCB		1,451
Federal Surplus Prop.		(13,323)
State Travel		113,928
Law (3)		299,857
Revenue (4)		400,267
DOR - Treasury		349,882
Education (5)		244,669
Health (6)		2,294,749
Labor (7)		563,375
Commerce (8)		343,539
Military (9)		233,934
Natural Resources (10)		531,776
Fish & Game (11)		837,731
Public Safety (12)		1,080,832
Environ. Conserv. (18)		359,331
Corrections (20)		685,595
DOT - Central Maint. Billed		2,059
DOT - North Maint. Billed		8,695
DOT - Southeast Maint Billed		264
Transportation (25)		15,705,631
Ombudsman (30)		2,137
Legislature (31)		148,726
Legislative Audit (33)		14,643
Court System (41)		1,608,885
University of Alaska (45)	1,009,308	1,058,663
Other	10,113,994	9,787,700
<b>TOTAL</b>	<b>\$11,123,302</b>	<b>\$37,387,449</b>