

ALASKA DIVISION OF
LEGISLATIVE AUDIT

Audit Report

State of Alaska
Single Audit
for the
Fiscal Year Ended
June 30, 2023

Audit Control Number: 02-40024-24



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DIVISION OF LEGISLATIVE AUDIT

The Legislative Budget and Audit Committee is a permanent interim committee of the Alaska Legislature. The committee is made up of five senators and five representatives, with one alternate from the Senate and one from the House. The chairmanship of the committee alternates between the two chambers every legislature.

The committee is responsible for providing the legislature with audits of state government agencies. The programs and activities of state government now cost approximately \$12.5 billion a year. As legislators and administrators try increasingly to allocate state revenues effectively and make government work more efficiently, they need information to evaluate the work of governmental agencies. The audit work performed by the Division of Legislative Audit helps provide that information.

As a guide to all their work, the Division of Legislative Audit complies with generally accepted auditing standards established by the American Institute of Certified Public Accountants and with government auditing standards established by the U.S. Government Accountability Office.

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ALASKA STATE LEGISLATURE

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SUMMARY OF: State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023

PURPOSE OF THE REPORT

This report summarizes our review of the State of Alaska's basic financial statements and the State's compliance with federal laws and regulations in the administration of approximately \$5.7 billion of federal financial assistance programs. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. It also complies with the federal Single Audit Act Amendments of 1996 and the related United States Office of Management and Budget Uniform Guidance.

The report contains opinions on the basic financial statements of the State of Alaska for FY 23, findings and recommendations on financial and compliance matters, auditor's reports on internal controls and compliance, the Schedule of Expenditures of Federal Awards, and the Summary Schedule of Prior Audit Findings.

REPORT CONCLUSIONS

The Alaska International Airports Fund FY 23 audit was not available at the time the State's financial statement opinions were issued. As a result, we were unable to obtain evidence that the major enterprise fund's amounts are properly reported as included in the statements of financial position, changes in financial position, and cash flows.

With the exception of the Pandemic Electronic Benefit Transfer Food Benefits program, the Supplemental Nutrition Assistance program cluster, the Education Stabilization Fund, the Temporary Assistance for Needy Families program, the Low-Income Home Energy Assistance program, and the Fire Management Assistance grant, the State has substantially complied with the applicable laws and regulations in the administration of its major federal financial assistance programs. The report does contain findings regarding material weaknesses and significant deficiencies in the State's internal control over financial reporting and internal control over federal compliance.

FINDINGS AND RECOMMENDATIONS

This report contains 71 findings, of which 31 are unresolved issues from last year. Some of the recommendations made in this report require significant changes in procedures, additional resources, or a shifting of priorities and, therefore, may take more than one year to implement. The Summary Schedule of Prior Audit Findings in Section III identifies the current status of prior financial and federal program related audit findings not resolved as of June 30, 2023.

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



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April 1, 2024

Honorable Members of the
Alaska State Legislature

The Honorable Michael J. Dunleavy
Governor
State of Alaska

The Honorable Christi Grimm
Inspector General
Office of the Inspector General
U.S. Department of Health and Human Services

We are pleased to transmit the Single Audit of the State of Alaska for the Fiscal Year Ended June 30, 2023. The audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and complies with the United States Office of Management and Budget's Uniform Guidance.

The report includes opinions on the basic financial statements of the State of Alaska for FY 23, findings and recommendations on financial and compliance matters, required auditor's reports on internal controls and compliance, and the Schedule of Expenditures of Federal Awards.

The findings and recommendations included in this report are organized by department and include prior financial and compliance findings not fully corrected by the departments. Our FY 22 single audit contained 84 findings; this report presents a total of 71 findings, 31 of which were presented, at least in part, last year. With your active support and encouragement, we hope to see improvement in the implementation of corrective action for these findings by the State agencies.

Members of the Legislature
Governor Dunleavy
Inspector General Grimm

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April 1, 2024

The dedicated staff of the Division of Legislative Audit remains committed to enhancing State of Alaska operations and accountability. Your active involvement is critical to implementing corrective actions. We are available to assist you in that effort.



Kris Curtis, CPA, CISA
Legislative Audit

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Voters of Alaska

**LEGISLATIVE
BRANCH**

**EXECUTIVE
BRANCH**

**JUDICIAL
BRANCH**

House

Senate

**Office of the
Governor**

**University
of Alaska**

Departments

Administration

**Family and
Community
Services**

Revenue

Natural Resources

Health

Fish and Game

**Commerce,
Community,
and Economic
Development**

Law

Corrections

**Environmental
Conservation**

**Military and
Veterans' Affairs**

Public Safety

**Labor and
Workforce
Development**

**Transportation
and Public
Facilities**

**Education
and Early
Development**

Alaska Housing Finance Corporation
Alaska Municipal Bond Bank
Authority
Alaska Permanent Fund Corporation
Alaska Mental Health Trust Authority
Northern Tobacco Securitization
Corporation
Alaska Housing Capital Corporation

Alaska Industrial Development
and Export Authority
Alaska Seafood Marketing
Institute
Alaska Railroad Corporation
Alaska Energy Authority
Alaska Gasline Development
Corporation

Alaska Aerospace Corporation

Alaska Student Loan Corporation
Alaska State Council on the Arts

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SECTION I - AUDITOR'S REPORT AND FINANCIAL STATEMENTS

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



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Independent Auditor's Report

Members of the Legislative Budget
and Audit Committee

Report on the Audit of the Financial Statements

Unmodified and Disclaimer of Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund except for the Alaska International Airports Fund, and the aggregate remaining fund information; and we were engaged to audit the Alaska International Airports Fund and Business-Type Activities of the State of Alaska, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State's basic financial statements as listed in the table of contents.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Business-Type Activities	Disclaimed
Aggregate Discretely Presented Component Units	Unmodified
Governmental Fund – General Fund	Unmodified
Governmental Fund – Alaska Permanent Fund	Unmodified
Enterprise Fund – Alaska International Airports	Disclaimed
Aggregate Remaining Fund Information	Unmodified

Disclaimer of Opinions on the Enterprise Fund – Alaska International Airports and Business-Type Activities

We do not express an opinion on the accompanying financial statements of the enterprise fund, Alaska International Airports and Business-Type Activities of the State of Alaska. Because of the significance of the matter described in the Basis of Disclaimer of Opinions section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis

for an audit opinion on the financial statements of the enterprise fund Alaska International Airports and Business-Type Activities.

Unmodified Opinions on the Governmental Activities, Aggregate Discretely Presented Component Units, Governmental Fund – Alaska Permanent Fund, Governmental Fund – General Fund, and Aggregate Remaining Fund Information

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, aggregate discretely presented component units, the governmental fund Alaska Permanent Fund, the governmental fund General Fund, and the aggregate remaining fund information of the State of Alaska, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Alaska Permanent Fund, University of Alaska, Alaska Housing Finance Corporation, Alaska Industrial Development and Export Authority, Alaska Railroad Corporation, Alaska Energy Authority, Alaska Municipal Bond Bank Authority, Alaska Clean Water Fund, Alaska Drinking Water Fund, Retiree Health Fund, and Pension and Other Employee Benefit Trust Funds, and Invested Assets Under the Investment Authority of the Commissioner of Revenue. As shown below, those financial statements reflect assets and revenues of the indicated opinion units as of June 30, 2023.

Opinion Unit	Percentage of Assets	Percentage of Revenues
Governmental Activities	88%	36%
Business-Type Activities	37%	30%
Aggregate Discretely Presented Component Units	92%	95%
Governmental Fund – General Fund	81%	2%
Governmental Fund – Alaska Permanent Fund	100%	100%
Aggregate Remaining Fund Information	94%	82%

Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as it relates to the amounts included for those accounts, funds, retirement plans, and component units, are based solely on the report of the other auditors.

Basis for Disclaimer of Opinions on the Enterprise Fund – Alaska International Airports, and Business-Type Activities

Alaska International Airports turnover of key staff during FY 22 continued to adversely impact FY 23, which, as of the date of our audit report, resulted in management being unable to provide audited Alaska International Airports Fund financial statements for inclusion in the State of Alaska’s annual financial statements. As a result, we were unable to determine if the

Fund's amounts are properly reported as included in the statements of financial position, changes in financial position, and cash flows. Alaska International Airports Fund's financial activity is included in the State of Alaska's basic financial statements as a major enterprise fund and as Business-Type Activities, and represents 100% of the assets, net position, and revenues of the State of Alaska's major enterprise fund Alaska International Airports, and 38%, 32%, and 36% of the assets, net position, and revenues, respectively, of the State of Alaska's Business-Type Activities.

Basis for Unmodified Opinions

We conducted our audit of the financial statements of the Governmental Activities, each major fund except for the Alaska International Airports Fund, the Aggregate Discretely Presented Component Units, and the Aggregate Remaining Fund Information in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified audit opinions. Certain entities of the State of Alaska were not audited in accordance with *Government Auditing Standards*. These entities include: Alaska Municipal Bond Bank Authority (a discretely presented component unit), the Retiree Health Fund (a proprietary fund), the Pension and Other Employee Benefit Trust Funds (fiduciary funds), and Invested Assets Under the Investment Authority of the Commissioner of the Department of Revenue (certain cash and investment accounts).

Emphasis of Matter

As discussed in Note 15 to the financial statements, the State of Alaska was unable to obtain the FY 23 financial statement information for Alaska Aerospace Corporation (AAC), a discretely presented component unit of the State of Alaska. Consequently, the financial information for AAC is omitted from the Aggregate Discretely Presented Component Unit financial statements of the State of Alaska. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the State of Alaska's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Auditor's Responsibility for the Audit of the Enterprise Fund – Alaska International Airports, and Business-Type Activities

Our responsibility is to conduct an audit of the State of Alaska's financial statements in accordance with GAAS and *Government Auditing Standards*, and to issue an auditor's report. However, because of the matter described in the Basis of Disclaimer of Opinions on the Enterprise Fund – Alaska International Airports, and Business-Type Activities section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the enterprise fund Alaska International Airports and Business-Type Activities.

We are required to be independent of the State and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.

Auditor's Responsibility for the Audit of the Governmental Activities, Each Major Fund (Except the Alaska International Airports Fund), Aggregate Discretely Presented Component Units, and the Aggregate Remaining Fund Information

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to

those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State’s internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the State of Alaska’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis, the Budgetary Comparison and the Corresponding Notes, and Pension and Other Postemployment Benefit Plans Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Alaska’s basic financial statements. The Schedule of Expenditures of Federal Awards (SEFA), as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The SEFA is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS by us and other auditors. In our opinion, the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The disclaimed opinions over the Alaska International Airports Fund and Business-Type activities do not materially affect the reporting of the SEFA in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2024, on our consideration of the State of Alaska’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Alaska’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Alaska’s internal control over financial reporting and compliance.



Kris Curtis, CPA, CISA
Legislative Auditor

Juneau, Alaska
March 14, 2024, except for our report on the SEFA, which is dated March 27, 2024.

STATE OF ALASKA Management's Discussion and Analysis

As management of the State of Alaska, we offer readers of the State's financial statements this narrative overview and analysis of the financial activities of the State for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the preceding pages of this report, and the financial statements that follow.

Financial Highlights

Government-wide

- The assets and deferred outflows of resources of the State exceeded its liabilities and deferred inflows of resources at the close of FY 2023 by \$93.3 billion (net position). Of this amount, \$9.0 billion represents net investment in capital assets, \$69.7 billion is restricted for various purposes, and unrestricted net position is \$14.6 billion. Unrestricted net position may be used to meet the State's ongoing obligations to citizens and creditors.

Fund level

- As of the close of the current fiscal year, the State's governmental funds reported combined ending fund balances of \$84.3 billion, with \$15.7 billion unrestricted (includes committed, assigned, and unassigned), \$68.3 billion nonspendable, and \$220.3 million restricted to specific purposes such as development, debt, and education. The nonspendable fund balance includes \$67.5 billion of the Alaska Permanent Fund principal with the remaining related to nonspendable assets such as inventory, advances and prepaid items, and the principal of other nonmajor permanent funds.
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was a surplus of \$5.1 billion. This is an increase of \$787.8 million from FY 2022. The increase is mainly due to a committed fund balance increase of \$806.6 million.

Long-term debt

- As a result of this year's activity, the State's total long-term debt increased by \$1.4 billion (27.42 percent). Long-term debt increased primarily due to an increase in the net pension liability. Additional information regarding long-term debt can be found in Note 6.

Overview of the Financial Statements

This Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the State's basic financial statements. The State's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements (reporting on the State as a whole)

The government-wide financial statements are designed to provide readers with a broad overview of the State's finances, in a manner similar to a private-sector business. It includes all of the State's funds and component units except for fiduciary funds. However, the primary focus of the statements is clearly on the State and the presentation allows the user to address the relative relationship with the discretely presented component units.

The statement of net position presents information on all of the State's assets, liabilities and deferred outflows and inflows of resources. Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Over time, increases or decreases in net position should serve as a useful indicator of whether the financial position of the State is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless

of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements report three activities:

- **Governmental Activities** - Most of the State's basic services are reported in this category. Governmental activities are principally supported by interest and investment income, taxes, rents and royalties, and intergovernmental revenues. The Legislature, the Judiciary, and the general operations of the Executive departments fall within the governmental activities.
- **Business-Type Activities** - The State charges fees to customers to help it cover all or most of the cost of certain services it provides. The State's International Airports Fund, the various loan funds, and the Unemployment Compensation fund are examples of business-type activities.
- **Discretely Presented Component Units** - Component units are legally separate organizations for which the State is financially accountable. The State has one university and ten corporations and authorities that are reported as discretely presented component units of the State.

The government-wide financial statements are statement numbers 1.01 and 1.02.

This report includes two statements (statement numbers 1.12 and 1.14) that reconcile the amounts reported on the governmental fund financial statements (modified accrual accounting) with governmental activities (accrual accounting) on the appropriate government-wide statements. The following summarizes the impact of transitioning from modified accrual to accrual accounting.

- Capital assets (land, buildings, equipment, infrastructure, intangibles, and construction in progress) used in governmental activities are not reported in governmental fund statements.
- Pension and OPEB assets, and claims and judgments are not current available resources and are not reported in the governmental fund statements.
- Deferred outflows and deferred inflows are not reported in the governmental fund statements.
- Internal service funds are reported as governmental activities in the government-wide financial statements, but are reported as proprietary funds in the fund financial statements.
- Certain revenues, unavailable to pay for current period expenditures, are not reported in the governmental fund statements.
- Unless due and payable in the current period, certain long-term liabilities such as net pension liability, lease obligations, compensated absences, litigation, notes and bonds payable, and others only appear as liabilities in the government-wide statements.
- Capital outlay spending results in capital assets in the government-wide statements, but are reported as expenditures on the governmental fund statements.
- Bond and other debt proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.
- After the implementation of GASB 87 and GASB 96, certain lease and SBITA arrangements are considered a source of financing in the governmental funds but are reported as a liability in the Statement of Net Position.
- Certain expenditures are reported in the funds but either increase or decrease long-term liabilities or deferred outflows on the Statement of Net Position and have been eliminated from the Statement of Activities.

Fund Financial Statements (reporting on the State's major funds)

The fund financial statements are statement numbers 1.11 through 1.42 and provide detailed information about the major individual funds. The State has three major funds: the General Fund, the Alaska Permanent Fund, which are included in the governmental fund statements, and the International Airports Fund which is included in the proprietary fund statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The State of Alaska, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the State can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. We have also included the discretely presented component units in the fund financial statements and include detailed information on the four major component units, the University of Alaska, Alaska Housing Finance Corporation, Alaska Energy Authority and Alaska Industrial Development and Export Authority.

Governmental funds - Most of the State's basic services are reported in the governmental funds. Governmental funds include the General Fund, special revenue funds, capital projects funds, debt service funds, and permanent funds. Governmental fund

financial statement focus is on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating whether there are more or fewer financial resources that can be spent in the near future to finance the State's programs. These funds are reported using modified accrual accounting, which measures cash and other financial assets that can be readily converted to cash. The governmental fund financial statements are statement numbers 1.11 through 1.14.

As mentioned earlier, the State has only two major governmental funds: the Alaska Permanent Fund and the General Fund. Together these two funds represent 96.4 percent of total government-wide cash and investments and 89.2 percent of total government-wide net position (excluding component units). The governmental funds financial statements present detail on each of these funds, with summarized information on all other governmental funds. In addition, detail for each of the nonmajor governmental funds is available in combining statements elsewhere in this report.

The State's main operating fund is the General Fund. However, the State maintains many accounts and subfunds within the General Fund, including the Constitutional Budget Reserve Fund, the Statutory Budget Reserve Fund, the Permanent Fund Dividend Fund, and the Public Education Fund. Because of materiality and public interest in these funds, individual fund data for each of these subfunds is provided in the combining statement for the General Fund elsewhere in this report.

Proprietary funds - When the State charges customers for the services it provides, whether to outside customers or to other State agencies, these services are generally reported in proprietary funds. Proprietary funds (enterprise and internal service) utilize accrual accounting, the same method used by private-sector businesses. Enterprise funds are used to report activities that provide supplies and services to the general public. The State uses enterprise funds to account for activities such as international airports operations, various loan funds, and the unemployment compensation fund. These activities are reported within business-type activities on the government-wide financial statements.

Internal service funds account for activities that provide supplies and services for other State programs. These include, among others, the State's equipment fleet and data processing/telecommunications. Because these services primarily benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements are statement numbers 1.21 through 1.23. The International Airports Fund is the only major enterprise funds of the State of Alaska. The International Airports Fund is 3.6 percent of total government-wide liabilities (excluding component units). The proprietary funds financial statements present detail for these two funds with summarized information on all other proprietary funds. In addition, detail for each of the nonmajor proprietary funds is provided in the combining statements elsewhere in this report.

Fiduciary funds - The State acts as a trustee or fiduciary for its employee pension plans. In addition, it is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The State's fiduciary activities are reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. These funds, which include pension (and other employee benefits), investment trust funds, and custodial funds, are reported using accrual accounting. Since fiduciary assets are restricted in purpose and are not available to support the State's own programs, these fiduciary assets are not presented as part of the government-wide financial statements.

The fiduciary fund financial statements are statement numbers 1.31 and 1.32.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found immediately following the component unit statement of activities (statement number 1.42).

Additional Required Supplementary Information (RSI)

In addition to the basic financial statements and accompanying notes, this report includes additional required supplementary information. Included in the RSI is a budgetary comparison schedule for the General Fund reconciling the statutory and generally accepted accounting principles (GAAP) fund balances at fiscal year-end (statement number 2.01). Also included are schedules displaying the proportionate share of the net pension and OPEB liability/asset, employer contribution amounts, the

sources of changes in the net pension and OPEB liability/asset, components of the net pension and OPEB liability/asset and related ratios, and the net pension and OPEB liability/asset as a percentage of covered-employee payroll.

Other Supplementary Information

Other supplementary information includes combining financial statements for nonmajor governmental, proprietary, and fiduciary funds, as well as nonmajor discretely presented component units. These nonmajor funds are added together by fund type and presented in single columns in the basic financial statements, but are not reported individually on the fund financial statements. Only the major funds: the General Fund, the Alaska Permanent Fund, and the International Airports Fund are presented individually on the primary government fund financial statements. Schedules of revenues, expenditures, and changes in fund balances - budget and actual are also presented for all governmental funds with annually adopted budgets.

Government-wide Financial Analysis

As noted earlier, net position should serve over time as a useful indicator of a government's financial position. State assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$93.3 billion at the close of FY 2023 (see table below). By far the largest portion of the State's net position (83.7 percent) reflects its investments held in the Alaska Permanent Fund. However, the majority of these assets are not available for future spending since the principal of the fund (\$67.5 billion) may not be spent.

The remainder of the State's net position (16.3 percent) represents net investment in capital assets (\$9.0 billion), resources that are subject to external restrictions of how they may be used (\$2.18 billion), and the remaining is unrestricted net position.

Net Position (Stated in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	Restated					
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Current and Other Noncurrent Assets	\$ 91,122	\$ 92,416	\$ 2,686	\$ 2,483	\$ 93,808	\$ 94,899
Capital Assets	8,871	8,657	1,088	1,121	9,959	9,778
Total Assets	99,993	101,073	3,774	3,604	103,767	104,677
Deferred Outflows of Resources	641	572	12	14	653	586
Long-term Liabilities	6,019	4,657	439	412	6,458	5,069
Other Liabilities	4,384	7,868	56	57	4,440	7,925
Total Liabilities	10,403	12,525	495	469	10,898	12,994
Deferred Inflows of Resources	184	2,339	29	124	213	2,463
Net Position:						
Net Investment in Capital Assets	8,156	7,944	846	870	9,002	8,814
Restricted	68,471	61,067	1,235	1,101	69,706	62,168
Unrestricted	13,420	17,770	1,181	1,054	14,601	18,824
Total Net Position	\$ 90,047	\$ 86,781	\$ 3,262	\$ 3,025	\$ 93,309	\$ 89,806

The net position of governmental activities increased \$3,266 million and business-type activities increased \$237 million. Governmental activities net position increased due to a large increase in interest and investment income associated with the Permanent Fund. The increase in business type activities is a result of this year's operations.

The following condensed financial information was derived from the government-wide Statement of Activities and reflects how the State's net position changed during FY 2023.

Changes in Net Position
(Stated in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Revenues						
Program Revenues						
Charges for Services	\$ 2,428	\$ 2,256	\$ 399	\$ 375	\$ 2,827	\$ 2,631
Operating Grants	4,442	4,448	36	53	4,478	4,501
Capital Grants	888	842	46	77	934	919
General Revenues						
Taxes	2,779	2,866	—	—	2,779	2,866
Interest and Investment Income/(Loss)	4,748	(2,997)	84	(101)	4,832	(3,098)
Payments In from Component Units	43	32	—	—	43	32
Other Revenues	66	66	—	1	66	67
Total Revenues	15,394	7,513	565	405	15,959	7,918
Expenses						
General Government	332	(109)	—	—	332	(109)
Alaska Permanent Fund Dividend	2,071	709	—	—	2,071	709
Education and University	2,396	1,854	—	—	2,396	1,854
Health and Human Services	4,150	4,153	—	—	4,150	4,153
Law and Justice	259	233	—	—	259	233
Public Protection	1,010	912	—	—	1,010	912
Natural Resources	336	306	—	—	336	306
Development	181	158	—	—	181	158
Transportation	1,199	1,034	—	—	1,199	1,034
Intergovernmental	145	182	—	—	145	182
Debt Service	44	37	—	—	44	37
Loans	—	—	8	2	8	2
Insurance	—	—	138	196	138	196
Airports	—	—	181	184	181	184
Total Expenses	12,123	9,469	327	382	12,450	9,851
Excess (Deficiency) of Revenues						
Over Expenditures	3,271	(1,956)	238	23	3,509	(1,933)
Transfers	(5)	—	—	—	(5)	—
Change in Net Position	3,266	(1,956)	238	23	3,504	(1,933)
Net Position - Beginning of Year (restated)	86,781	88,737	3,024	2,977	89,805	91,714
Prior Period Adjustment	—	—	—	25	—	25
Net Position - End of Year	\$ 90,047	\$ 86,781	\$ 3,262	\$ 3,025	\$ 93,309	\$ 89,806

Financial Analysis of the State's Funds

As noted earlier, the State uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the State's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the State's financing requirements. In particular, unassigned, assigned, and committed fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the State's governmental funds reported combined ending fund balances of \$84.3 billion, an increase of \$2.6 billion in comparison with the prior year.

The General Fund unassigned and committed fund balances, which are available for spending at the government's discretion, had balances of \$2.1 billion, and \$3.0 billion, respectively. The Alaska Permanent Fund (earnings reserve account) had an unrestricted fund balance of \$10.5 billion of which \$7.0 billion is assigned and \$3.5 billion is committed. The remaining nonmajor governmental funds had committed fund balances of \$106.4 million. The remainder of fund balance is restricted or nonspendable to indicate that it is not available for new spending such as the principal of the Alaska Permanent Fund (\$67.5 billion), and other items that are nonspendable, such as inventory, advances and prepaid items, and principal (\$849.7 million), and amounts restricted for a variety of other purposes (\$220.3 million).

The General Fund is the chief operating fund of the State. At the end of the current fiscal year, unrestricted fund balance (includes committed, assigned, and unassigned) of the General Fund was \$5.1 billion, while total fund balance reached \$5.2 billion. As a measure of the General Fund's liquidity, it may be useful to compare both unrestricted fund balance and total fund balance to total fund expenditures. Unrestricted fund balance represents 41.1 percent of total General Fund expenditures, while total fund balance represents 42.1 percent of that same amount.

The fund balance of the State's General Fund increased by \$808.4 million during the current fiscal year. For FY 2023, the most significant source of revenue was federal revenues (52.0 percent) followed by taxes (28.1 percent). For FY 2023, the increase in revenues is attributable to a large increase in interest and investment income when compared to FY 2022.

General Fund revenues for FY 2023 were \$9.84 billion, an increase of \$33.1 million compared to revenues of \$9.81 billion for FY 2022. Revenues by source for FY 2023 are compared to FY 2022 in the following schedule (in millions):

Revenue Source	FY 2023	Percent	FY 2022	Percent
Taxes	\$ 2,764.8	28.1 %	\$ 2,851.9	29.1 %
Rents and Royalties	1,221.7	12.4	1,325.6	13.5
Interest and Investment Income/(Loss)	279.4	2.8	(133.6)	(1.4)
Federal	5,109.4	52.0	5,359.1	54.7
Miscellaneous	463.6	4.7	402.9	4.1
Total Revenue	<u>\$ 9,839.0</u>	<u>100.0 %</u>	<u>\$ 9,805.9</u>	<u>100.0 %</u>

The primary component of the \$33.1 million increase in General Fund revenue was a \$413.0 million increase in interest and investment income. This increase was partially offset by decreases of \$103.9 million in rents and royalties, and \$249.7 million in federal revenue during FY 2023.

Alaska Permanent Fund

The Alaska Permanent Fund (fund) is an asset of the State of Alaska that is managed by the Alaska Permanent Fund Corporation, an instrumentality of the State of Alaska.

In 1976 the Alaska Constitution was amended to provide that: *At least twenty-five percent of all mineral lease rentals, royalties, royalty sale proceeds, federal mineral revenue sharing payments, and bonuses received by the State shall be placed in a permanent fund, the principal of which shall be used only for those income-producing investments specifically designated by*

law as eligible for permanent fund investments. All income from the permanent fund shall be deposited in the General Fund unless otherwise provided by law.

The fund is made up of three parts.

- **Nonspendable Fund Balances:** The nonspendable fund balances, or principal, include all historical contributions and appropriations, which are the main body of the fund. On June 30, 2023, this amounted to \$56.4 billion. The sources of contributions and appropriations of the fund, since inception, were as follows: \$19.2 billion in dedicated mineral revenues; \$22.2 billion of fund realized earnings transferred to principal for inflation proofing; \$14.9 billion in additional deposits approved by special legislative appropriation, and \$153 million in settlement earnings (State v. Amerada Hess, et al.).

A portion of accumulated unrealized appreciation on invested assets is also part of the nonspendable fund balances. The unrealized amounts allocated to contributions and appropriations are nonspendable, unless and until they become realized, at which point they will be transferred to the assigned fund balance. The portion of the unrealized appreciation at the end of the fiscal year allocated to principal amounted to \$11.1 billion.

- **Committed Fund Balances:** The committed fund balances are realized earnings of the Fund which have been designated by appropriation for a specific purpose and meet other criteria as defined by Generally Accepted Accounting Principles. During FY 2019, legislation was passed which provides for a transfer from the Earning Reserve Account to the General Fund for the payment of unrestricted General Fund expenditures, including the dividend. The amount of the transfer is based upon a percentage of the average market value of the Fund at the end of the first five of the preceding six fiscal years. The legislation took effect on July 1, 2019. The FY 2023 balance sheet reflects a commitment of fund balance of \$3.5 billion for transfer during FY 2024.
- **Assigned Fund Balances:** The assigned fund balances, which are available for legislative appropriation per AS 37.13.145, consist of \$5.2 billion in realized earnings of the fund and \$1.7 billion in accumulated unrealized appreciation.

General Fund Budgetary Highlights

The difference between the original expenditure budget and the final amended budget was a net decrease of \$872 million in appropriations (or 3.7 percent). The net effect of increases and decrease in appropriations can be briefly summarized as follows:

- \$1,491 million decrease allocated to transportation
- \$642 million increase allocated to public protection
- \$40 million increase allocated to development
- \$286 million decrease allocated to health and human services
- \$82 million increase allocated to natural resources
- The balance is allocated across several expenditure functions

The difference between the final amended budget and actual expenditures was \$9.6 billion (or 42.5 percent). The difference was primarily due to multiyear appropriations exceeding expenditures within FY 2023 by \$5.3 billion in transportation and a \$1.8 billion in health and human services.

The difference between the final amended budget and actual revenues was \$10.2 billion (or 50.4% percent). The difference was primarily due to multiyear appropriations exceeding revenues within FY 2023 by \$8.0 billion in Federal Grants in Aid. The biggest variances are due to capital projects that span several fiscal years.

Capital Assets and Debt Administration**Capital Assets**

The State's net investment in capital assets for its governmental and business-type activities as of June 30, 2023, amounts to \$9.0 billion. The table below displays total capital assets, net of accumulated depreciation. Depreciation charges for FY 2023 totaled \$600 million for governmental activities and \$76 million for business-type activities.

Capital Assets

(Stated in Millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Land	\$ 1,104	\$ 1,095	\$ 31	\$ 31	\$ 1,135	\$ 1,126
Buildings	1,326	1,367	524	554	1,850	1,921
Equipment	590	598	32	32	622	630
Infrastructure	3,856	3,679	482	498	4,338	4,177
Intangibles	297	264	—	—	297	264
Construction in Progress	1,699	1,652	18	7	1,717	1,659
Total Capital Assets	\$ 8,872	\$ 8,655	\$ 1,087	\$ 1,122	\$ 9,959	\$ 9,777

In FY 2023, increases were mainly in infrastructure and construction in progress with an increase of \$161 million and \$58 million respectively. These increases were partially offset by decreases in buildings in the amount of \$71 million. Additional information on the State's capital assets can be found in Note 5 in the notes to the basic financial statements.

Long-term Debt

At the end of the current fiscal year, the State had total bonded debt outstanding of \$1,185 million. Of this amount, \$620 million was general obligation bonds, and \$565 million of revenue bonds payable comprised of \$297 million issued by the Northern Tobacco Securitization Corporation (NTSC), and \$268 million issued by the International Airport Fund. The general obligation bonds are secured by the full faith, credit, and resources of the State, whereas the NTSC bonds are secured by and payable solely from Tobacco Settlement Revenues (TSRs). Neither the State of Alaska, nor the Alaska Housing Finance Corporation (of which NTSC is a subsidiary) is liable for any debt issued by NTSC. The remaining \$268 million are International Airports revenue bonds secured solely by specified revenue sources. The general obligation and NTSC bonds are reported as governmental activities debt, and the International Airports bonds are reported as business-type activities debt.

	Long-term Debt (Stated in millions)					
	Governmental Activities		Business-type Activities		Total Primary Government	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Revenue Bonds Payable	\$ 297	\$ 309	\$ 268	\$ 278	\$ 565	\$ 587
General Obligation Debt	620	674	—	—	620	674
Notes Payable	—	1	—	—	—	1
Leases and SBITA Payable	439	421	—	—	439	421
Unearned Revenue	141	363	28	21	169	384
Certificates of Participation	17	20	—	—	17	20
Compensated Absences	201	192	6	5	207	197
Claims and Judgments	201	186	—	—	201	186
Pollution Remediation	126	125	14	9	140	134
Other Noncurrent Liabilities	34	38	39	41	73	79
Net OPEB Liability	—	—	—	—	—	—
Net Pension Liability	3,943	2,328	84	58	4,027	2,386
Total	<u>\$ 6,019</u>	<u>\$ 4,657</u>	<u>\$ 439</u>	<u>\$ 412</u>	<u>\$ 6,458</u>	<u>\$ 5,069</u>

The State's total long-term debt increased by \$1,390 million (27.42 percent) during FY 2023. The increase in debt is primarily due to an increase in the net pension liability.

With the implementation of GASB Statement 68 and 75, the State of Alaska reported net pension liabilities and net OPEB liabilities/assets in relation to a special funding situation in the amount of \$1.5 million net pension liability, and 709.5 million net OPEB asset. The State of Alaska, Department of Law issued a legal opinion that the State of Alaska is not legally responsible for this portion of the net pension liability. Regardless, the financial statements must be reported under generally accepted accounting principles.

As of June 30, 2023, the State's General Obligation debt ratings were AA-/A+/Aa3 from S&P Global Ratings (S&P), Fitch Ratings (Fitch), and Moody's Investors Service, Inc. (Moody's), respectively. The outlook on S&P rating is positive, and the outlook on the Fitch and Moody's ratings are stable. Effective July 20, 2023, Kroll Bond Rating Agency (KBRA) initiated a rating on the State's outstanding General Obligation Bonds, assigning a long-term rating of AA, and the outlook is stable.

Additional information regarding the State's long-term debt can be found in Note 6, in the notes to the basic financial statements.

Significant Facts

The Public Employee's Retirement System's (PERS) net investment income increased from a loss of \$(1.6) billion during FY 2022 to \$1.8 billion during FY 2023. The Teacher's Retirement System's (TRS) net investment income increased from a loss of \$(0.7) billion during FY 2022 to \$814.6 million during FY 2023.

Effective July 1, 2022, the State implemented the Governmental Accounting Standards Board's (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB 96 requires all the recognition of certain right-to-use subscription assets and the corresponding subscription liabilities for software subscriptions that previously were classified as operating expense. As a result of the implementation, subscription asset and liability have been recognized.

The Permanent Fund ended the fiscal year at 5.18 percent total return. The components of this increase were \$1.6 billion in stock dividends, bond interest, and cash flow income from other investments, \$754 million in dedicated mineral deposits, increase in the fair value of investments of \$2.8 billion, offset by operating expenses and other appropriations of \$171 million, and the General Fund transfer of \$3.4 billion. This represents a significant recovery from the (1.32) percent total return in FY 2022 though it lags behind median projections. Please see Note 1 for further information regarding this blended component unit and how to obtain the separately issued financial statements.

Economic Factors and Next Year's Budgets and Rates

- The State's average unemployment rate for FY 2023 was 3.7 percent, down from the seasonally adjusted average unemployment rate for FY 2022. Alaska's five year average (2019 to 2023) was 5.8 percent. The United States unemployment rate for FY 2023 was 3.6 percent.
- Total General Fund revenue for FY 2023 was \$9.8 billion. Three sources of revenue accounted for 92.5 percent of total state revenue; federal, taxes, and rents and royalties. Federal accounted for 52.0 percent, taxes accounted for 28.1 percent, and rents and royalties accounted for 12.4 percent of general fund revenue. The State's budget is primarily structured around petroleum and federal revenue. Federal funds are generally restricted for use for federal programs and therefore cannot be used to balance the State budget. Petroleum revenues continue to be of concern with fluctuating oil prices and lawmakers continuing to use State reserves to close budget gaps.
- FY 2023 crude oil and natural gas liquids production in the State of Alaska for the North Slope averaged 479.4 thousand barrels per day. This is three thousand barrels per day more than in the prior year. In Cook Inlet, production averaged approximately nine thousand barrels per day; a decrease of less than 400 barrels per day compared to the prior year.
- The State of Alaska FY 2023 budgeted expenditures include certain items that are unique to Alaska, such as the Alaska Permanent Fund Dividend and the Energy Relief Payment. The Alaska Permanent Fund Dividend (\$2,622/resident) and the Alaska Energy Relief Payment (\$662/resident) was paid to each qualifying Alaskan for a total of \$2.1 billion.

Requests for Information

This financial report is designed to provide a general overview of the State's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the State of Alaska, Division of Finance, P.O. Box 110204, Juneau, AK 99811-0204.

Basic Financial Statements



STATE OF ALASKA
Statement of Net Position
Government-wide
June 30, 2023
(Stated in Thousands)

STATEMENT 1.01

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and Investments	\$ 85,528,251	\$ 1,918,848	\$ 87,447,099	\$ 2,467,018
Accounts Receivable - Net	765,354	35,531	800,885	53,181
Interest and Dividends Receivable	217,897	13,942	231,839	40,347
Internal Balances	(1,138)	1,138	—	—
Due from Primary Government	—	—	—	22,163
Due from Component Units	3,044	—	3,044	4,692
Due from Other Governments	936,822	53,635	990,457	92,648
Loans, Notes, Bonds, and Leases Receivable	54,511	546,215	600,726	5,445,522
Inventories	36,242	—	36,242	17,124
Repossessed Property	—	170	170	4,870
Restricted Assets	10	80,225	80,235	2,308,680
Securities Lending Collateral	1,791,238	—	1,791,238	16,153
Net Pension Asset	16,327	—	16,327	—
Net OPEB Asset	1,713,158	33,777	1,746,935	157,740
Other Assets	60,280	2,563	62,843	62,961
Capital Assets:				
Equipment, Net of Depreciation	588,526	32,183	620,709	335,408
Buildings, Net of Depreciation	1,326,097	524,306	1,850,403	1,240,010
Library Books, Net of Depreciation	—	—	—	5,759
Infrastructure, Net of Depreciation	3,855,749	482,021	4,337,770	945,759
Intangibles, Net of Amortization	296,915	—	296,915	16,586
Museum Collections	—	—	—	7,399
Land / Right-of-Way	1,103,965	31,203	1,135,168	137,566
Construction in Progress	1,699,984	18,193	1,718,177	374,970
Total Assets	99,993,232	3,773,950	103,767,182	13,756,556
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	640,765	12,671	653,436	145,585
LIABILITIES				
Accounts Payable and Accrued Liabilities	2,573,713	50,317	2,624,030	127,917
Obligations Under Securities Lending	1,791,238	—	1,791,238	16,153
Due to Primary Government	—	—	—	32,884
Due to Component Units	4,987	—	4,987	16,384
Due to Other Governments	—	2,966	2,966	2,178
Interest Payable	14,046	2,824	16,870	18,818
Derivative Instruments	—	—	—	39,013
Other Current Liabilities	4	292	296	161,326

This statement continues on the next page.

STATE OF ALASKA
Statement of Net Position
Government-wide
June 30, 2023
(Stated in Thousands)

STATEMENT 1.01

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
LIABILITIES (Continued)				
Long-Term Liabilities:				
Portion Due or Payable Within One Year:				
Claims, Judgments, Compensated Absences, and Pollution Remediation	210,617	5,497	216,114	17,543
Unearned Revenue	77,242	27,787	105,029	162,013
Notes, Bonds, Leases, and SBITAs Payable	114,869	9,835	124,704	211,132
Other Noncurrent Liabilities	612	—	612	405
Portion Due or Payable After One Year:				
Claims, Judgments, Compensated Absences, and Pollution Remediation	317,346	14,759	332,105	3,814
Unearned Revenue	63,528	—	63,528	759
Notes, Bonds, Leases, and SBITAs Payable	1,258,174	258,596	1,516,770	3,672,886
Net Pension Liabilities	3,943,100	84,192	4,027,292	321,444
Other Noncurrent Liabilities	33,833	38,688	72,521	18,325
Total Liabilities	<u>10,403,309</u>	<u>495,753</u>	<u>10,899,062</u>	<u>4,822,994</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>184,107</u>	<u>28,767</u>	<u>212,874</u>	<u>1,090,486</u>
NET POSITION				
Net Investment in Capital Assets	8,156,691	845,973	9,002,664	2,153,566
Restricted for:				
Permanent Funds				
Nonexpendable	68,283,290	—	68,283,290	679,470
Expendable	—	—	—	173,352
Education	11,132	—	11,132	710,049
Development	128,440	—	128,440	150,972
Unemployment Compensation	—	588,632	588,632	—
Health and Human Services	19,901	594,052	613,953	—
Debt Service	20,742	7,394	28,136	635,373
Other Purposes	6,458	45,286	51,744	1,496,430
Unrestricted	<u>13,419,927</u>	<u>1,180,764</u>	<u>14,600,691</u>	<u>1,989,449</u>
Total Net Position	<u>\$ 90,046,581</u>	<u>\$ 3,262,101</u>	<u>\$ 93,308,682</u>	<u>\$ 7,988,661</u>

The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA
Statement of Activities
Government-wide
For the Fiscal Year Ended June 30, 2023
(Stated in Thousands)

STATEMENT 1.02

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services, Royalties and Other Fees	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 331,763	\$ 30,220	\$ 29,069	\$ (65)
Alaska Permanent Fund Dividend	2,070,825	—	—	—
Education	2,050,871	3,916	524,584	1,075
University	345,816	4	—	—
Health and Human Services	4,150,734	58,925	2,912,341	38,043
Law and Justice	259,072	4,645	121,707	—
Public Protection	1,010,214	193,693	354,472	6,498
Natural Resources	335,781	2,082,090	117,825	12,229
Development	180,869	(2,050)	126,447	3,109
Transportation	1,199,042	56,455	200,854	827,332
Intergovernmental Revenue Sharing	145,039	—	52,400	—
Debt Service	43,942	—	2,473	—
Total Governmental Activities	<u>12,123,968</u>	<u>2,427,898</u>	<u>4,442,172</u>	<u>888,221</u>
Business-Type Activities:				
Loans	7,781	12,098	364	1,666
Insurance	138,208	267,856	(3,892)	—
Airports	180,795	119,005	39,456	43,723
Total Business-Type Activities	<u>326,784</u>	<u>398,959</u>	<u>35,928</u>	<u>45,389</u>
Total Primary Government	<u>\$ 12,450,752</u>	<u>\$ 2,826,857</u>	<u>\$ 4,478,100</u>	<u>\$ 933,610</u>
Component Units:				
University of Alaska	\$ 821,422	\$ 154,810	\$ 315,225	\$ 9,169
Alaska Housing Finance Corporation	309,838	139,655	137,608	20,092
Alaska Industrial Development and Export Authority	37,954	62,573	7,274	1,631
Alaska Energy Authority	149,750	27,886	35,641	—
Nonmajor Component Units	321,115	251,231	109,886	—
Total Component Units	<u>\$ 1,640,079</u>	<u>\$ 636,155</u>	<u>\$ 605,634</u>	<u>\$ 30,892</u>

This statement continues on the next page.

STATE OF ALASKA
Statement of Activities
Government-wide
For the Fiscal Year Ended June 30, 2023
(Stated in Thousands)

STATEMENT 1.02

	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
FUNCTIONS/PROGRAMS				
Primary Government:				
Governmental Activities:				
General Government	\$ (272,539)		\$ (272,539)	
Alaska Permanent Fund Dividend	(2,070,825)		(2,070,825)	
Education	(1,521,296)		(1,521,296)	
University	(345,812)		(345,812)	
Health and Human Services	(1,141,425)		(1,141,425)	
Law and Justice	(132,720)		(132,720)	
Public Protection	(455,551)		(455,551)	
Natural Resources	1,876,363		1,876,363	
Development	(53,363)		(53,363)	
Transportation	(114,401)		(114,401)	
Intergovernmental Revenue Sharing	(92,639)		(92,639)	
Debt Service	(41,469)		(41,469)	
Total Governmental Activities	<u>(4,365,677)</u>		<u>(4,365,677)</u>	
Business-Type Activities:				
Loans		\$ 6,347	6,347	
Insurance		125,756	125,756	
Airports		21,389	21,389	
Total Business-Type Activities		<u>153,492</u>	<u>153,492</u>	
Total Primary Government	<u>(4,365,677)</u>	<u>153,492</u>	<u>(4,212,185)</u>	
Component Units:				
University of Alaska				\$ (342,218)
Alaska Housing Finance Corporation				(12,483)
Alaska Industrial Development and Export Authority				33,524
Alaska Energy Authority				(86,223)
Nonmajor Component Units				<u>40,002</u>
Total Component Units				<u>(367,398)</u>
General Revenues				
Taxes:				
Severance Taxes	1,903,439	—	1,903,439	—
Selective Sales/Use	304,577	—	304,577	—
Income Taxes	438,897	—	438,897	—
Property Taxes	128,939	—	128,939	—
Other Taxes	2,995	—	2,995	—
Interest and Investment Income (Loss)	4,748,432	84,212	4,832,644	178,896
Tobacco Settlement	23,180	—	23,180	—
Payments in from Component Units	42,778	—	42,778	—
Payments In from Primary Government	—	—	—	320,993
Other Revenues	42,923	353	43,276	2,427
Transfers - Internal Activity	(5,170)	(30)	(5,200)	—
Extraordinary Items:				
Extraordinary Item Detail	—	—	—	(10,630)
Total General Revenues	<u>7,630,990</u>	<u>84,535</u>	<u>7,715,525</u>	<u>491,686</u>
Change in Net Position	3,265,313	238,027	3,503,340	124,288
Net Position - Beginning of Year (Restated)	86,781,268	3,024,074	89,805,342	7,855,077
Prior Period Adjustment	—	—	—	9,296
Net Position - End of Year	<u>\$ 90,046,581</u>	<u>\$ 3,262,101</u>	<u>\$ 93,308,682</u>	<u>\$ 7,988,661</u>

The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA
Balance Sheet
Governmental Funds
June 30, 2023
(Stated in Thousands)

STATEMENT 1.11

	General Fund	Alaska Permanent Fund	Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and Investments	\$ 5,798,027	\$ 78,523,685	\$ 1,053,069	\$ 85,374,781
Accounts Receivable - Net	185,961	539,506	1,797	727,264
Interest and Dividends Receivable	26,133	191,368	396	217,897
Due from Other Funds	59,678	35,779	4,438	99,895
Due from Component Units	3,044	—	—	3,044
Due from Other Governments	934,352	—	508	934,860
Loans, Notes, Bonds and Leases Receivable	54,359	—	152	54,511
Inventories	30,723	—	—	30,723
Securities Lending Collateral	—	1,791,238	—	1,791,238
Other Assets	54,648	—	1,723	56,371
Total Assets	<u>7,146,925</u>	<u>81,081,576</u>	<u>1,062,083</u>	<u>89,290,584</u>
LIABILITIES				
Accounts Payable and Accrued Liabilities	1,217,061	1,264,176	8,468	2,489,705
Obligations Under Securities Lending	—	1,791,238	—	1,791,238
Due to Other Funds	138,404	14,265	4,506	157,175
Due to Component Units	4,987	—	—	4,987
Unearned Revenue	139,470	—	1,303	140,773
Other Liabilities	33,859	—	587	34,446
Total Liabilities	<u>1,533,781</u>	<u>3,069,679</u>	<u>14,864</u>	<u>4,618,324</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>393,055</u>	<u>—</u>	<u>77</u>	<u>393,132</u>
FUND BALANCES				
Nonspendable:				
Inventory	30,723	—	—	30,723
Principal	—	67,520,699	762,591	68,283,290
Advances and Prepaid Items	54,648	—	1,691	56,339
Restricted for:				
Debt Service	4,678	—	16,235	20,913
Education	16,527	—	3,087	19,614
Health and Human Services	830	—	19,071	19,901
Development	15,606	—	137,846	153,452
Other Purposes	6,249	—	209	6,458
Committed to:				
Education	692,074	—	190	692,264
Health and Human Services	267,819	—	—	267,819
Public Protection	279,577	—	398	279,975
Permanent Fund	21,260	—	—	21,260
Development	1,465,456	—	105,859	1,571,315
Other Purposes	238,170	3,526,088	—	3,764,258
Assigned to:				
Public Protection	905	—	—	905
Permanent Fund	—	6,965,110	—	6,965,110
Unassigned	<u>2,125,567</u>	<u>—</u>	<u>(35)</u>	<u>2,125,532</u>
Total Fund Balances	<u>5,220,089</u>	<u>78,011,897</u>	<u>1,047,142</u>	<u>84,279,128</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 7,146,925</u>	<u>\$ 81,081,576</u>	<u>\$ 1,062,083</u>	<u>\$ 89,290,584</u>

The notes to the financial statements are an integral part of this statement.

Reconciliation of the Balance Sheet to the Statement of Net Position

Governmental Funds

June 30, 2023

(Stated in Thousands)

Total Fund Balances - Governmental Funds	\$ 84,279,128
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds (Note 5). These assets consist of:	
Equipment, net of depreciation	410,895
Buildings, net of depreciation	1,244,355
Infrastructure, net of depreciation	3,855,749
Intangibles, net of amortization	273,954
Land / right-of-way	1,103,965
Construction in progress	<u>1,672,922</u>
	8,561,840
Certain prepaid expenditures are related to the purchase of capital assets.	(449)
Some of the state's assets are not current available resources and are not reported in the funds.	
Claims and judgments, net of federal reimbursement	1,962
Net pension asset (Note 7)	16,327
Other post employment benefits asset (Note 7)	<u>1,682,332</u>
	1,700,621
Deferred outflows of resources that are not reported in the funds.	
Losses on bond refunding	1,464
Related to pensions	516,691
Related to OPEB	<u>111,046</u>
	629,201
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position (See Statement 1.21).	435,952
Certain revenues are not available to pay for the current period's expenditures and therefore are not reported in the funds.	337,169
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds (Note 6).	
Claims and judgments, net of federal reimbursement	(200,916)
Compensated absences	(195,757)
Pollution remediation	(125,678)
Lease and SBITA obligations	(434,151)
Net pension liability	<u>(3,866,258)</u>
	(4,822,760)
Long-term bonded debt is not due and payable in the current period and therefore is not reported in the funds (Note 6).	
Notes and bonds payable	(934,352)
Accrued interest payable	<u>(14,046)</u>
	(948,398)
Deferred inflows of resources related to pensions that are not reported in the funds.	(143,775)
Deferred inflows of resources related to the sale of future tobacco settlement revenues that are eliminated from the Government-wide Statement of Net Position.	18,052
Net Position of Governmental Activities	<u>\$ 90,046,581</u>

The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2023
(Stated in Thousands)

STATEMENT 1.13

	General Fund	Alaska Permanent Fund	Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 2,764,821	\$ —	\$ 14,026	\$ 2,778,847
Licenses and Permits	139,925	—	41,025	180,950
Charges for Services	178,347	—	690	179,037
Fines and Forfeitures	30,060	—	110	30,170
Rents and Royalties	1,221,703	753,610	50,344	2,025,657
Premiums and Contributions	25,469	—	20,458	45,927
Interest and Investment Income (Loss)	279,449	4,467,320	78,448	4,825,217
Federal Grants in Aid	5,109,390	—	983	5,110,373
Payments In from Component Units	44,516	—	—	44,516
Other Revenues	45,386	—	18,552	63,938
Total Revenues	<u>9,839,066</u>	<u>5,220,930</u>	<u>224,636</u>	<u>15,284,632</u>
EXPENDITURES				
Current:				
General Government	281,592	161,838	3,077	446,507
Alaska Permanent Fund Dividend	2,070,825	—	—	2,070,825
Education	2,041,940	—	17,929	2,059,869
University	337,311	—	425	337,736
Health and Human Services	4,139,337	—	3,285	4,142,622
Law and Justice	291,846	2,923	—	294,769
Public Protection	1,090,340	—	475	1,090,815
Natural Resources	305,639	6,611	52,154	364,404
Development	179,763	—	1,091	180,854
Transportation	1,429,865	—	12,498	1,442,363
Intergovernmental Revenue Sharing	145,039	—	—	145,039
Debt Service:				
Principal	61,868	—	54,510	116,378
Interest and Other Charges	14,631	—	38,500	53,131
Total Expenditures	<u>12,389,996</u>	<u>171,372</u>	<u>183,944</u>	<u>12,745,312</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,550,930)</u>	<u>5,049,558</u>	<u>40,692</u>	<u>2,539,320</u>
OTHER FINANCING SOURCES (USES)				
Refunding Bonds Issued	—	—	55,900	55,900
Bonds Issued Premium	—	—	2,022	2,022
Payment to Refunded Bonds Escrow Agent	—	—	(57,625)	(57,625)
Leases and SBITA	39,515	—	—	39,515
Transfers In from Other Funds	3,415,151	—	76,160	3,491,311
Transfers (Out to) Other Funds	(95,345)	(3,374,832)	(31,876)	(3,502,053)
Total Other Financing Sources and Uses	<u>3,359,321</u>	<u>(3,374,832)</u>	<u>44,581</u>	<u>29,070</u>
Net Change in Fund Balances	808,391	1,674,726	85,273	2,568,390
Fund Balances - Beginning of Year	4,411,698	76,337,171	961,869	81,710,738
Fund Balances - End of Year	<u>\$ 5,220,089</u>	<u>\$ 78,011,897</u>	<u>\$ 1,047,142</u>	<u>\$ 84,279,128</u>

The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA
Reconciliation of the Change in Fund Balances to the Statement of Activities
Governmental Funds
For the Fiscal Year Ended June 30, 2023
(Stated in Thousands)

STATEMENT 1.14

Net Change in Fund Balances - Total Governmental Funds	\$ 2,568,390
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. Primarily, this is the amount by which capital outlays exceeded depreciation and amortization in the current period (Note 5).	
Capital outlay	740,814
Depreciation and amortization expense	<u>(564,186)</u>
	176,628
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of the internal service funds is reported in governmental activities in the Statement of Revenues, Expenses, and Changes in Fund Net Position (Statement 1.22).	
Net current year revenue	12,805
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the fund.	
	97,345
Revenues related to the sale of future tobacco settlement revenues that are eliminated from the Statement of Activities.	
	(479)
Bond and other debt proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position (See Statement 1.02).	
Refunding bond proceeds	(57,922)
Accrued interest	(656)
Repayment of bond principal	67,049
Payment to refunded bond escrow agent	57,625
Amortization of bond cost	<u>(14)</u>
	66,082
Some capital additions were financed through leases and SBITAs. In the governmental funds, certain lease arrangements and SBITAs are considered a source of financing, but in the Statement of Net Position (See Statement 1.01), the lease obligation and SBITAs are reported as a liability.	
	(39,515)
Certain expenditures are reported in the funds. However, they either increase or decrease long-term liabilities or deferred outflows reported on the Statement of Net Position (See Statement 1.01) and have been eliminated from the Statement of Activities (See Statement 1.02).	
Claims and judgments	(15,083)
Compensated absences	(9,711)
Pollution remediation	(571)
Leases, transfer of ownership, and SBITAs	59,659
Pension	(265,712)
Other post employment benefits	<u>615,475</u>
	384,057
Change in Net Position of Governmental Activities	<u>\$ 3,265,313</u>

The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA
Statement of Net Position
Proprietary Funds
June 30, 2023
(Stated in Thousands)

STATEMENT 1.21

	Business-Type Activities Enterprise Funds			Governmental Activities
	International Airports	Nonmajor Enterprise Funds	Enterprise Funds Total	Internal Service Funds
ASSETS				
Current Assets:				
Cash and Investments	\$ 157,581	\$ 1,761,267	\$ 1,918,848	\$ 153,480
Accounts Receivable - Net	5,117	30,414	35,531	2,662
Interest and Dividends Receivable	—	6,929	6,929	—
Due from Other Funds	174	5,858	6,032	39,575
Due from Other Governments	53,412	223	53,635	—
Loans, Notes, Bonds and Leases Receivable	4,230	36,453	40,683	—
Inventories	—	—	—	5,519
Restricted Assets	17,806	—	17,806	—
Other Current Assets	—	215	215	4,358
Total Current Assets	238,320	1,841,359	2,079,679	205,594
Noncurrent Assets:				
Interest and Dividends Receivable	—	7,013	7,013	—
Loans, Notes, Bonds and Leases Receivable	21,253	484,279	505,532	—
Repossessed Property	—	170	170	—
Restricted Assets	62,419	—	62,419	—
Net OPEB Asset	31,497	2,280	33,777	30,826
Other Noncurrent Assets	—	2,348	2,348	—
Capital Assets:				
Equipment, Net of Depreciation	32,183	—	32,183	177,631
Buildings, Net of Depreciation	524,306	—	524,306	81,742
Infrastructure, Net of Depreciation	482,021	—	482,021	—
Intangibles, Net of Amortization	—	—	—	22,961
Land / Right-of-Way	31,203	—	31,203	—
Construction in Progress	18,193	—	18,193	27,062
Total Noncurrent Assets	1,203,075	496,090	1,699,165	340,222
Total Assets	1,441,395	2,337,449	3,778,844	545,816
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	11,815	856	12,671	11,564

This statement continues on the next page.

Statement of Net Position

Proprietary Funds

June 30, 2023

(Stated in Thousands)

	Business-Type Activities Enterprise Funds			Governmental Activities
	International Airports	Nonmajor Enterprise Funds	Enterprise Funds Total	Internal Service Funds
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	15,977	34,340	50,317	31,428
Due to Other Funds	475	4,419	4,894	585
Due to Other Governments	—	2,966	2,966	—
Interest Payable	2,824	—	2,824	—
Claims, Judgments, Compensated Absences, and Pollution Remediation	5,256	241	5,497	3,504
Unearned Revenue	1,662	26,125	27,787	—
Notes, Bonds, Leases, and SBITAs Payable	9,835	—	9,835	3,743
Other Current Liabilities	—	292	292	—
Total Current Liabilities	36,029	68,383	104,412	39,260
Noncurrent Liabilities:				
Claims, Judgments, Compensated Absences, and Pollution Remediation	14,630	129	14,759	2,108
Notes, Bonds, Leases, and SBITAs Payable	258,596	—	258,596	797
Net Pension Liabilities	78,513	5,679	84,192	76,842
Other Noncurrent Liabilities	—	38,688	38,688	—
Total Noncurrent Liabilities	351,739	44,496	396,235	79,747
Total Liabilities	387,768	112,879	500,647	119,007
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	28,587	180	28,767	2,421
NET POSITION				
Net Investment in Capital Assets	845,973	—	845,973	303,322
Restricted for:				
Unemployment Compensation	—	588,632	588,632	—
Health and Human Services	—	594,052	594,052	—
Debt Service	7,394	—	7,394	—
Other Purposes	45,042	244	45,286	—
Unrestricted	138,446	1,042,318	1,180,764	132,630
Total Net Position	\$ 1,036,855	\$ 2,225,246	\$ 3,262,101	\$ 435,952

The notes to the financial statements are an integral part of this statement.

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Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the Fiscal Year Ended June 30, 2023

(Stated in Thousands)

	Business-Type Activities Enterprise Funds			Governmental Activities
	International Airports	Nonmajor Enterprise Funds	Enterprise Funds Total	Internal Service Funds
OPERATING REVENUES				
Premiums and Contributions	\$ —	\$ 267,736	\$ 267,736	\$ 142,801
Charges for Goods and Services	114,233	1,788	116,021	135,193
Allowances for Uncollectible Revenues	2,429	—	2,429	—
Interest and Investment Income (Loss)	—	10,447	10,447	—
Allowance for Uncollectible Interest	—	181	181	—
Fines and Forfeitures	—	728	728	—
Allowance for Uncollectible Fines	—	(562)	(562)	—
Federal Reimbursements	—	(3,892)	(3,892)	—
Other Operating Revenues	2,343	350	2,693	10,238
Total Operating Revenues	119,005	276,776	395,781	288,232
OPERATING EXPENSES				
Benefits	—	134,633	134,633	148,866
Operating	105,131	9,308	114,439	114,071
Depreciation and Amortization	75,664	—	75,664	35,619
Provision for Loan Losses and Forgiveness	—	(873)	(873)	—
Total Operating Expenses	180,795	143,068	323,863	298,556
Operating Income (Loss)	(61,790)	133,708	71,918	(10,324)
NONOPERATING REVENUES (EXPENSES)				
Interest and Investment Income (Loss)	8,174	83,585	91,759	834
Interest and Investment Expense	(7,538)	(18)	(7,556)	(3)
Gain (Loss) on Disposal of Capital Assets	3	—	3	19
Other Nonoperating Revenues (Expenses)	39,456	(2,912)	36,544	6
Total Nonoperating Revenues (Expenses)	40,095	80,655	120,750	856
Income Before Capital Contributions and Transfers	(21,695)	214,363	192,668	(9,468)
Capital Contributions	43,723	1,666	45,389	7,701
Transfers In from Other Funds	—	—	—	14,572
Transfers (Out to) Other Funds	—	(30)	(30)	—
Change in Net Position	22,028	215,999	238,027	12,805
Total Net Position - Beginning of Year	1,014,827	2,009,247	3,024,074	423,147
Prior Period Adjustment	—	—	—	—
Total Net Position - End of Year	\$ 1,036,855	\$ 2,225,246	\$ 3,262,101	\$ 435,952

The notes to the financial statements are an integral part of this statement.

Statement of Cash Flows

Proprietary Funds

For the Fiscal Year Ended June 30, 2023

(Stated in Thousands)

	Business-Type Activities Enterprise Funds			Governmental Activities
	International Airports	Nonmajor Enterprise Funds	Enterprise Funds Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Other Governments	\$ —	\$ 3,819	\$ 3,819	\$ —
Receipts from Customers	115,928	168	116,096	305
Receipts for Interfund Services Provided	—	93	93	126,138
Receipt of Principal from Loan Recipients	—	61,897	61,897	—
Receipt of Interest and Fees from Loan Recipients	—	12,053	12,053	—
Receipts from Insured	—	286,735	286,735	140,494
Payments to Employees	(52,464)	(4,629)	(57,093)	(49,744)
Payments to Suppliers	(56,184)	(4,180)	(60,364)	(62,319)
Payments to Other Governments	—	(2,380)	(2,380)	—
Payments to Loan Recipients	—	(53,742)	(53,742)	—
Claims Paid	—	(127,407)	(127,407)	(147,907)
Payments for Interfund Services Used	—	(603)	(603)	(6,336)
Other Receipts	—	782	782	9,923
Other Payments	—	(37)	(37)	—
Net Cash Provided (Used) by Operating Activities	7,280	172,569	179,849	10,554
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Subsidies and Transfers (Out to) Other Funds	—	(3,057)	(3,057)	—
Operating Subsidies and Transfers In from Other Funds	—	—	—	23,985
Federal Grants	32,987	—	32,987	—
Proceeds from Issuance of Short-term Debt	—	2,787	2,787	—
Payments on Short-term Debt	—	(2,787)	(2,787)	—
Interest and Fees Paid on Borrowing	—	(10)	(10)	—
Net Cash Provided (Used) by Noncapital Financing Activities	32,987	(3,067)	29,920	23,985
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Capital Assets	62	—	62	1,079
Acquisition and Construction of Capital Assets	(43,613)	—	(43,613)	(23,721)
Proceeds from Capital Debt	—	—	—	—
Principal Paid on Capital Debt	(6,080)	—	(6,080)	(5,728)
Interest and Fees Paid on Capital Debt	(11,521)	—	(11,521)	(4)
Passenger Facility Charges	6,632	—	6,632	—
Federal Grants	53,129	7,779	60,908	—
Other Receipts (Payments)	(5,171)	—	(5,171)	—
Net Cash Provided (Used) by Capital and Related Financing Activities	(6,562)	7,779	1,217	(28,374)

This statement continues on the next page.

Statement of Cash Flows

Proprietary Funds

For the Fiscal Year Ended June 30, 2023

(Stated in Thousands)

	Business-Type Activities Enterprise Funds			Governmental Activities
	International Airports	Nonmajor Enterprise Funds	Enterprise Funds Total	Internal Service Funds
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sales/Maturities of Investments	162,502	299,921	462,423	—
Purchase of Investments	(183,153)	(370,101)	(553,254)	—
Investment Income (Loss)	6,780	78,620	85,400	834
Change in Restricted Cash and Investments	1,810	—	1,810	—
Net Cash Provided (Used) by Investing Activities	(12,061)	8,440	(3,621)	834
Net Increase (Decrease) in Cash	21,644	185,721	207,365	6,999
Cash and Cash Equivalents - Beginning of Year	108,638	835,459	944,097	146,481
Cash and Cash Equivalents - End of Year	<u>\$ 130,282</u>	<u>\$ 1,021,180</u>	<u>\$ 1,151,462</u>	<u>\$ 153,480</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ (61,790)	\$ 133,708	\$ 71,918	\$ (10,324)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization	75,664	—	75,664	35,619
Bad Debt Expense	—	—	—	—
Net Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
Accounts Receivable - Net	(2,833)	25,239	22,406	(417)
Due from Other Funds	—	756	756	(10,737)
Due from Other Governments	—	1,328	1,328	—
Loans, Notes, Bonds and Leases Receivable - Net	—	7,778	7,778	—
Repossessed Property	—	(3)	(3)	—
Interest and Dividends Receivable - Net	—	(19)	(19)	—
Inventories	—	—	—	(485)
Net OPEB Asset	7,231	375	7,606	(146)
Other Assets	—	—	—	1,346
Deferred Outflows of Resources	9,238	39	9,277	969
Due to Other Funds	—	3,608	3,608	(231)
Due to Other Governments	—	626	626	—
Unearned Revenue	(244)	1,849	1,605	—
Accounts Payable and Accrued Liabilities	(459)	(1,981)	(2,440)	1,417
Net Pension Liability	24,591	1,983	26,574	18,716
Net OPEB Liability	—	—	—	12,913
Other Liabilities	6,135	—	6,135	(107)
Deferred Inflows of Resources	(50,253)	(2,717)	(52,970)	(37,979)
Net Cash Provided (Used) by Operating Activities	<u>\$ 7,280</u>	<u>\$ 172,569</u>	<u>\$ 179,849</u>	<u>\$ 10,554</u>
Reconciliation of Cash to the Statement of Net Position				
Total Cash and Investments per the Statement of Net Position	\$ 157,581	\$ 1,761,267	\$ 1,918,848	\$ 153,480
Less: Investments not Meeting the Definition of Cash or Cash Equivalents	(27,299)	(740,087)	(767,386)	—
Cash, End of Year	<u>\$ 130,282</u>	<u>\$ 1,021,180</u>	<u>\$ 1,151,462</u>	<u>\$ 153,480</u>
Noncash Investing, Capital, and Financing Activities				
Contributed Capital Assets	—	—	—	7,701
Transfers In from Other Funds (Accrual)	—	—	—	56

The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA

STATEMENT 1.31

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2023

(Stated in Thousands)

	Pension and Other Employee Benefit Trust Funds	Custodial Funds	Investment Trust Funds
ASSETS			
Cash and Cash Equivalents	\$ 330,652	\$ 161,355	\$ 41,641
Investments:			
Fixed Income	5,771,535	—	75,057
Broad Domestic Equity	7,831,659	—	—
Global Equity ex-US	5,431,497	—	—
Multi-Asset	2,575,487	—	—
Private Equity Pool	5,137,343	—	—
Real Assets	4,530,754	—	—
Pooled Investment Funds	5,106,993	—	—
Collective Investment Funds	2,931,335	—	—
Synthetic Investment Contracts	861,215	—	—
Investment Loss Trust Fund Assets	2,123	—	—
Accounts Receivable - Net	20,050	178	—
Contributions Receivable	23,456	—	—
Securities Lending Collateral	35,291	—	—
Due from Other Funds	43,254	9,326	—
Other Assets	1,302	—	—
Total Assets	<u>40,633,946</u>	<u>170,859</u>	<u>116,698</u>
LIABILITIES			
Accounts Payable and Accrued Liabilities	15,666	5,074	—
Obligations Under Securities Lending	35,291	—	—
Forfeiture Payable to Employer	418	—	—
Claims Payable	62,153	—	—
Trust Deposits Payable	—	4,171	—
Due to Other Funds	4,320	29,674	29
Total Liabilities	<u>117,848</u>	<u>38,919</u>	<u>29</u>
NET POSITION			
Restricted for:			
Pension Benefits	17,521,253	—	—
Other Postemployment Benefits	14,053,348	—	—
Individuals, Organizations, and Other Governments	8,941,497	131,940	116,669
Total Net Position	<u>\$ 40,516,098</u>	<u>\$ 131,940</u>	<u>\$ 116,669</u>

The notes to the financial statements are an integral part of this statement.

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Fiscal Year Ended June 30, 2023

(Stated in Thousands)

	Pension and Other Employee Benefit Trust Funds	Custodial Funds	Investment Trust Funds
ADDITIONS			
Contributions:			
Employer	\$ 797,485	\$ —	\$ —
Member	434,860	—	—
Other	127,570	—	—
Total Contributions	1,359,915	—	—
Investment Income (Loss):			
Net Appreciation (Depreciation) in Fair			
Value of Investments	2,745,686	2,594	9,859
Interest	157,715	22	—
Dividends	333,506	—	19
Total Investment Income (Loss)	3,236,907	2,616	9,878
Less Investment Expense	94,688	—	—
Net Investment Income (Loss)	3,142,219	2,616	9,878
Securities Lending Income	1,365	—	—
Less Securities Lending Expense	275	—	—
Net Securities Lending Income	1,090	—	—
Other Additions			
Deposits	—	343,666	—
Other	160,012	—	—
Total Additions	4,663,236	346,282	9,878
DEDUCTIONS			
Distributions	—	320,544	31,558
Benefits Paid	2,639,816	—	—
Refunds of Contributions	147,477	—	—
Administrative Expenses	55,946	2,196	—
Transfers Out to Other Funds	—	9,000	—
Total Deductions	2,843,239	331,740	31,558
Net Increase (Decrease) in Net Position Restricted for:			
Pension Benefits	407,192	—	—
Other Postemployment Benefits	517,697	—	—
Individuals, Organizations, and Other Governments	895,108	14,542	(21,680)
Net Position - Beginning of the Year	38,696,101	117,398	138,349
Net Position - End of the Year	\$ 40,516,098	\$ 131,940	\$ 116,669

The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA
Statement of Net Position
Component Units
June 30, 2023
(Stated in Thousands)

STATEMENT 1.41

	University of Alaska	Alaska Housing Finance Corporation	Alaska Industrial Development and Export Authority	Alaska Energy Authority	Nonmajor Component Units	Total
ASSETS						
Cash and Investments	\$ 176,863	\$ 516,881	\$ 631,275	\$ —	\$ 1,141,999	\$ 2,467,018
Accounts Receivable - Net	31,389	—	—	828	20,964	53,181
Interest and Dividends Receivable	1,112	16,664	4,142	21	18,408	40,347
Due from Primary Government	14,425	1,592	—	2,085	4,061	22,163
Due from Component Units	—	582	4,057	53	—	4,692
Due from Other Governments	62,104	9,966	—	4,887	15,691	92,648
Loans, Notes, Bonds and Leases Receivable	23,156	3,248,055	760,683	26,459	1,387,169	5,445,522
Inventories	5,160	—	—	—	11,964	17,124
Repossessed Property	—	—	4,870	—	—	4,870
Restricted Assets	641,220	348,120	64,256	1,226,790	28,294	2,308,680
Securities Lending Collateral	—	—	—	—	16,153	16,153
Net OPEB Asset	96,759	14,102	3,674	—	43,205	157,740
Other Assets	14,871	23,895	16,751	194	7,250	62,961
Capital Assets:						
Equipment, Net of Depreciation	173,618	1,303	363	1,704	158,420	335,408
Buildings, Net of Depreciation	1,134,047	49,497	49,121	—	7,345	1,240,010
Library Books, Net of Depreciation	5,759	—	—	—	—	5,759
Infrastructure, Net of Depreciation	91,541	—	113,473	177,980	562,765	945,759
Intangibles, Net of Amortization	10,622	1,395	—	—	4,569	16,586
Museum Collections	7,399	—	—	—	—	7,399
Land / Right-of-Way	38,936	20,742	3,165	11,212	63,511	137,566
Construction in Progress	33,107	—	46,283	184,898	110,682	374,970
Total Assets	2,562,088	4,252,794	1,702,113	1,637,111	3,602,450	13,756,556
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	36,184	71,553	1,379	—	36,469	145,585
LIABILITIES						
Accounts Payable and Accrued Liabilities	44,833	14,765	4,362	18,581	45,376	127,917
Obligations Under Securities Lending	—	—	—	—	16,153	16,153
Due to Primary Government	—	167	5,803	24,168	2,746	32,884
Due to Component Units	12,273	—	—	4,111	—	16,384
Due to Other Governments	—	395	—	1,783	—	2,178
Interest Payable	2,854	7,339	—	917	7,708	18,818
Derivative Instruments	—	39,013	—	—	—	39,013
Other Current Liabilities	19,137	128,476	544	—	13,169	161,326

This statement continued on next page.

STATE OF ALASKA
Statement of Net Position
Component Units
June 30, 2023
(Stated in Thousands)

STATEMENT 1.41

	University of Alaska	Alaska Housing Finance Corporation	Alaska Industrial Development and Export Authority	Alaska Energy Authority	Nonmajor Component Units	Total
Long-term Liabilities:						
Portion Due or Payable Within One Year:						
Claims, Judgments, Compensated Absences, and Pollution Remediation	14,499	1,870	—	—	1,174	17,543
Unearned Revenue	61,802	95,398	—	1,180	3,633	162,013
Notes, Bonds, Leases, and SBITAs Payable	14,826	100,555	—	3,981	91,770	211,132
Other Noncurrent Liabilities	—	—	—	405	—	405
Portion Due or Payable After One Year:						
Claims, Judgments, Compensated Absences, and Pollution Remediation	—	1,201	—	—	2,613	3,814
Unearned Revenue	—	—	—	—	759	759
Notes, Bonds, Leases, and SBITAs Payable	264,001	2,246,728	—	200,051	962,106	3,672,886
Net Pension Liabilities	231,545	35,286	9,160	—	45,453	321,444
Other Noncurrent Liabilities	3,311	1,535	13,479	—	—	18,325
Total Liabilities	669,081	2,672,728	33,348	255,177	1,192,660	4,822,994
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources	30,165	23,369	195,224	—	841,728	1,090,486
NET POSITION						
Net Investment in Capital Assets	1,206,895	71,542	212,405	347,199	315,525	2,153,566
Restricted for:						
Permanent Funds:						
Nonexpendable	—	—	—	—	679,470	679,470
Expendable	—	—	—	—	173,352	173,352
Education	710,049	—	—	—	—	710,049
Development	—	—	—	—	150,972	150,972
Debt Service	6	576,299	—	18,697	40,371	635,373
Other Purposes	—	239,987	48,501	1,192,554	15,388	1,496,430
Unrestricted	(17,924)	740,422	1,214,014	(176,516)	229,453	1,989,449
Total Net Position	\$ 1,899,026	\$ 1,628,250	\$ 1,474,920	\$ 1,381,934	\$ 1,604,531	\$ 7,988,661

The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA
Statement of Activities
Component Units
For the Fiscal Year Ended June 30, 2023
(Stated in Thousands)

STATEMENT 1.42

	Expenses	Program Revenues		
		Charges for Services, Royalties and Other Fees	Operating Grants and Contributions	Capital Grants and Contributions
FUNCTIONS/PROGRAMS				
Component Units				
University of Alaska	\$ 821,422	\$ 154,810	\$ 315,225	\$ 9,169
Alaska Housing Finance Corporation	309,838	139,655	137,608	20,092
Alaska Industrial Development and Export Authority	37,954	62,573	7,274	1,631
Alaska Energy Authority	149,750	27,886	35,641	—
Nonmajor Component Units	321,115	251,231	109,886	—
Total Component Units	<u>\$ 1,640,079</u>	<u>\$ 636,155</u>	<u>\$ 605,634</u>	<u>\$ 30,892</u>

This statement continued on the next page.

Statement of Activities

Component Units

For the Fiscal Year Ended June 30, 2023

(Stated in Thousands)

	Net (Expense) Revenue and Changes in Net Position					
	University of Alaska	Alaska Housing Finance Corporation	Alaska Industrial Development and Export Authority	Alaska Energy Authority	Nonmajor Component Units	Total Component Units
FUNCTIONS/PROGRAMS						
Component Units						
University of Alaska	\$ (342,218)	\$ —	\$ —	\$ —	\$ —	\$ (342,218)
Alaska Housing Finance Corporation	—	(12,483)	—	—	—	(12,483)
Alaska Industrial Development and Export Authority	—	—	33,524	—	—	33,524
Alaska Energy Authority	—	—	—	(86,223)	—	(86,223)
Nonmajor Component Units	—	—	—	—	40,002	40,002
Total Component Units	<u>(342,218)</u>	<u>(12,483)</u>	<u>33,524</u>	<u>(86,223)</u>	<u>40,002</u>	<u>(367,398)</u>
General Revenues:						
Interest and Investment Income (Loss)	28,533	39,401	8,043	94,280	8,639	178,896
Payments In from Primary Government	310,495	—	—	—	10,498	320,993
Other Revenues	—	1,871	—	—	556	2,427
Extraordinary Items:						
Extraordinary Item Detail	—	—	(10,630)	—	—	(10,630)
Total General Revenues and Contributions	<u>339,028</u>	<u>41,272</u>	<u>(2,587)</u>	<u>94,280</u>	<u>19,693</u>	<u>491,686</u>
Change in Net Position	(3,190)	28,789	30,937	8,057	59,695	124,288
Net Position - Beginning of Year	1,902,216	1,599,461	1,434,687	1,373,877	1,544,836	7,855,077
Prior Period Adjustment	—	—	9,296	—	—	9,296
Net Position - End of Year	<u>\$ 1,899,026</u>	<u>\$ 1,628,250</u>	<u>\$ 1,474,920</u>	<u>\$ 1,381,934</u>	<u>\$ 1,604,531</u>	<u>\$ 7,988,661</u>

The notes to the financial statements are an integral part of this statement.

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Notes to the Basic Financial Statements



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STATE OF ALASKA
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For the Fiscal Year Ended June 30, 2023

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the State of Alaska have been prepared in conformity with Generally Accepted Accounting Principles (GAAP), except as discussed in footnote 15, as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for governmental accounting and financial reporting principles, which are primarily set forth in GASB's Codification of Governmental Accounting and Financial Reporting Standards. Preparation of financial statements in conformity with GAAP requires the use of estimates, as disclosed in the applicable notes.

A. THE FINANCIAL REPORTING ENTITY

The State of Alaska (State) was admitted to the Union in 1959 and is governed by an elected governor and a 60 member elected legislature. As required by GAAP, these financial statements present all the fund types of the State which includes all agencies, boards, commissions, authorities, courts, and colleges and universities that are legally part of the State (primary government) and its component units discussed below. Component units are legally separate entities for which the primary government is financially accountable or such that their exclusion would cause the State's financial statements to be misleading or incomplete.

The following component units are included in the accompanying financial statements. Blended component units, although legally separate entities, are, in substance, part of the State's operations and provide services entirely or almost entirely to the State. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the State. The determination that a discretely presented component unit is "major" is based on the nature and significance of its relationship to the primary government. Fiduciary component units are reported in the fiduciary section of the fund financial statements and are not included in the government-wide financial statements. Individual component unit financial reports may also be obtained from these organizations as indicated.

BLENDED COMPONENT UNITS

The **Alaska Housing Capital Corporation** (AHCC) is a public corporation and government instrumentality of, but having a legal existence independent and separate from, the State. AHCC is a subsidiary of, but separate and apart from, the Alaska Housing Finance Corporation (AHFC). The commissioners of the departments of Revenue; Commerce, Community and Economic Development; Health and Social Services; and four independent public members appointed by the Governor comprise the AHCC board of directors. The Legislature appropriates the budget for AHCC for the purpose of funding future capital projects for the State. The corporation has the power to borrow money and issue bonds on its own behalf. AHCC is reported within the governmental funds as a special revenue fund. AHCC financial statements may be obtained from the Alaska Housing Finance Corporation, P.O. Box 101020, Anchorage, AK 99510-1020.

The **Alaska Permanent Fund Corporation** (APFC) is a public corporation and government instrumentality in the Department of Revenue, Alaska Statute (AS) 37.13.040. A governor-appointed six-member board manages APFC. The Legislature approves APFC's budget. The purpose of APFC is to manage and invest the assets of the Alaska Permanent Fund (Fund) and other funds designated by law. The Fund is a savings device, restricted as to usage, which belongs to all the people of Alaska. It was created in 1976 when the voters approved an amendment to the State Constitution. The beneficiaries of the Fund are all present and future generations of Alaskans. The Fund represents 90 percent of the total cash and investments and 84 percent of total government-wide net position excluding discretely presented component units. The Fund is reported as a permanent fund (a governmental fund type), and APFC operations are included in the fund statements. Separately issued financial statements may be obtained from the Alaska Permanent Fund Corporation, P.O. Box 115500, Juneau, AK 99811-5500, or from their web site at www.apfc.org.

The **Northern Tobacco Securitization Corporation** (NTSC) is a public corporation and government instrumentality of, but having a legal existence independent and separate from, the State. NTSC is a subsidiary of, but separate and apart from, the Alaska Housing Finance Corporation (AHFC). The commissioners of the departments of Revenue; Health and Social Services; and Commerce, Community and Economic Development; and two independent public members appointed by the Governor comprise the NTSC board of directors.

The purpose of NTSC is to purchase future rights, title, and interest in Tobacco Settlement Revenues (TSRs) from the State under the Master Settlement Agreement and Final Judgment (MSA). The MSA resolved cigarette smoking-related litigation between the settling states and the participating manufacturers, released the manufacturers from past and present smoking-related claims, and provides for a continuing release of future smoking-related claims, in exchange for certain payments to be made to the settling states, as well as certain tobacco advertising and marketing restrictions among other things.

NTSC is authorized to issue bonds necessary to provide sufficient funds for carrying out its purpose. When NTSC's obligations with the bonds have been fulfilled, the TSRs revert back to the State under the residual certificate. Consideration paid by NTSC through AHFC to the State for TSRs consisted of a cash amount sent to the State's custodial trust accounts and a residual certificate assigned to the State.

The bonds of NTSC are asset-backed instruments secured solely by the TSRs and NTSC's right to receive TSRs is expected to produce funding for its obligations. The TSR payments are dependent on a variety of factors, some of which are: the financial capability of the participating manufacturers to pay TSRs; future cigarette consumption that impacts the TSR payment; and future legal and legislative challenges against the tobacco manufacturers and the MSA providing for the TSRs. Pursuant to bond indentures, these adjustments could affect the amount of funds available to pay scheduled debt service payments.

NTSC is reported in the governmental fund types as special revenue and debt service funds. The revenue bond debt is reported in the government-wide statement of net position in the governmental fund activities column. NTSC financial statements may be obtained from the Alaska Housing Finance Corporation, P.O. Box 101020, Anchorage, AK 99510-1020.

The **Alaska State Council on the Arts (ASCA)** is a public corporation and an instrumentality of the State within the Department of Education and Early Development, but with a legal existence independent of and separate from the State (AS 44.27.040). The Governor appoints members of the ASCA board of directors. The Legislature approves ASCA's budget. ASCA was created for the purpose of stimulating and encouraging throughout the State the study and presentation of the performing, visual, literary, and fine arts and public interest, participation, and investment in the arts. ASCA financial statements are included in the Combining Fund section of this ACFR with the Nonmajor Special Revenue Funds as supplementary information. There are no separately issued financial statements for ASCA.

DISCRETELY PRESENTED COMPONENT UNITS

The **Alaska Aerospace Corporation (AAC)** is a public corporation of the State located for administrative purposes within the Department of Military and Veterans Affairs (AS 26.27.010). The Governor appoints the voting members of the AAC board of directors, and the Legislature approves AAC's budget. AAC is also affiliated with the University of Alaska but with a separate and independent legal existence. The purpose of AAC is to allow the State to take a lead role in the exploration and development of space, to enhance human and economic development, to provide a unified direction for space-related economic growth, education and research development, and tourism related activities. AAC is also to promote the continued utilization of the Poker Flat Research Range as a launch site for launch vehicles and for scientific research. Additionally, AAC is to promote and encourage the continued utilization of Poker Flat Research Range for the University of Alaska's polar research efforts. When available, the AAC financial statements may be obtained from the Alaska Aerospace Corporation, 4300 B Street, Suite 101, Anchorage, AK 99503.

The **Alaska Energy Authority (AEA)** is a public corporation of the State in the Department of Commerce, Community and Economic Development but with a separate and independent legal existence (AS 44.83.020) and is a major component unit. The purpose of AEA was to promote, develop, and advance the general prosperity and economic welfare of the people of the State by providing a means of constructing, acquiring, financing, and operating power projects and facilities that recover and use waste energy.

However, Chapters 18 and 19, Session Laws of Alaska (SLA) 1993, which became effective August 11, 1993, eliminated the ability of AEA to construct, own, and acquire energy projects, and the programs operated by AEA were transferred to the Department of Community and Regional Affairs. The corporate structure of AEA was retained but the board of directors of the Alaska Industrial Development and Export Authority (AIDEA) is now the board of directors of AEA. It is the intent of the legislation that ongoing operation of the operating assets be assumed by the electric utility companies that use or purchase power from AEA with oversight responsibility retained by AEA. The Governor appoints all members of the AEA board of directors, and the Legislature approves AEA's budget.

Pursuant to legislation effective July 1, 1999, rural energy programs previously administered by the former Department of Community and Regional Affairs were transferred to AEA for administration as part of a larger reorganization of State agencies. Rural energy programs were originally part of AEA prior to the reorganization that occurred in 1993. AEA financial statements may be obtained from the Alaska Industrial Development and Export Authority, 813 W. Northern Lights Blvd., Anchorage, AK 99503.

The **Alaska Gasline Development Corporation** (AGDC) is a public corporation and governmental instrumentality within the Department of Commerce, Community, and Economic Development, but having a legal existence independent and separate from the State (AS 31.25.010). Currently, the commissioners of the departments of Commerce, Community and Economic Development; and Labor and Workforce Development, and five independent public members appointed by the Governor and confirmed by the Legislature comprise the AGDC board of directors. The Legislature appropriates the budget for AGDC for the purpose of planning, constructing, and financing in-state natural gas pipeline projects. The corporation has the power to borrow money and issue bonds on its own behalf. AGDC financial statements may be obtained from the Alaska Gasline Development Corporation, 3201 C Street, Suite 201, Anchorage, AK 99503.

The **Alaska Housing Finance Corporation** (AHFC) is a public corporation, a government instrumentality within the Department of Revenue, but having a legal existence independent of and separate from the State (AS 18.56.020), and is a major component unit. The Governor appoints the board of directors of AHFC. The Legislature approves AHFC's budget. AHFC assists in providing decent, safe, and sanitary housing by financing mortgage loans. AHFC acts as the principal source of residential financing in the State and functions as a secondary mortgage market. AHFC financial statements may be obtained from the Alaska Housing Finance Corporation, P.O. Box 101020, Anchorage, AK 99510-1020.

The **Alaska Industrial Development and Export Authority** (AIDEA) is a public corporation of the State, a political subdivision within the Department of Commerce, Community and Economic Development (AS 44.88.020), and is a major component unit. The Governor appoints all members of the AIDEA board of directors and the Legislature approves AIDEA's budget. The purpose of AIDEA is to promote, develop, and advance the general prosperity and economic welfare of the people of Alaska; to relieve problems of unemployment; to create additional employment by providing various means of financing; and to facilitate the financing of industrial, manufacturing, export, and business enterprises within the State. AIDEA financial statements may be obtained from the Alaska Industrial Development and Export Authority, 813 W. Northern Lights Blvd., Anchorage, AK 99503.

The **Alaska Mental Health Trust Authority** (AMHTA) is established as a public corporation of the State within the Department of Revenue (AS 47.30.011). The Governor appoints the AMHTA board of trustees. The Legislature approves AMHTA's budget. The purpose of AMHTA is to ensure an integrated comprehensive mental health program. As provided in AS 37.14.009, AMHTA is to administer the trust established under the Alaska Mental Health Enabling Act of 1956. AMHTA financial statements may be obtained from the Alaska Mental Health Trust Authority, 3745 Community Park Loop, Suite 200, Anchorage, AK 99508.

The **Alaska Municipal Bond Bank Authority** (AMBBA) is a public corporation and an instrumentality of the State within the Department of Revenue, but with a legal existence independent of and separate from the State (AS 44.85.020). The Governor appoints members of the AMBBA board of directors. The Legislature approves AMBBA's budget. AMBBA was created for the purpose of making available to municipalities within the state, monies to finance their capital projects or for other authorized purposes by means of issuance of bonds by AMBBA and use of proceeds from such bonds to purchase from the municipalities their general obligation and revenue bonds. AMBBA commenced operations in August 1975. AMBBA financial statements may be obtained from the Alaska Municipal Bond Bank Authority, P.O. Box 110405, Juneau, AK 99801.

The **Alaska Railroad Corporation** (ARRC) is a public corporation and instrumentality of the State within the Department of Commerce, Community and Economic Development (AS 42.40.010). ARRC has a legal existence independent of and separate from the State. The powers of ARRC are vested in the board of directors. All members of the board of directors of ARRC are appointed by and serve at the pleasure of the Governor. ARRC was created by the State Legislature to own and operate the railroad and manage its rail, industrial, port, and other properties. The ARRC commenced operations on January 6, 1985. ARRC financial statements may be obtained from the Alaska Railroad Corporation, P.O. Box 107500, Anchorage, AK 99510-7500.

The **Alaska Student Loan Corporation** (ASLC) is a public corporation and government instrumentality within the Department of Education and Early Development but having a legal existence independent of and separate from the State (AS 14.42.100). ASLC is governed by a board of directors appointed by the Governor. The Legislature approves ASLC's budget. The purpose of ASLC is to improve higher educational opportunities for residents of the State. ASLC financial statements may be obtained from the Alaska Commission on Postsecondary Education, P.O. Box 110505, Juneau, AK 99811-0505.

The **University of Alaska** is established as a corporation and is an instrumentality of the State (AS 14.40.040) and is a major component unit. A board of regents appointed by the Governor and confirmed by the Legislature governs the university. The Legislature approves the university's budget. The university is created and acts for the benefit of the State and the public in

providing education in accordance with an express mandate of the constitution. The financial statements of the university include the assets, liabilities, and related activity of the University of Alaska Foundation, a legally separate nonprofit component unit. The university is not accountable for, nor has ownership of, the foundation's resources. The university's financial statements may be obtained from the University of Alaska, Statewide Fund Accounting, 2025 Yukon Drive, suite 209B P.O. Box 756540, Fairbanks, AK 99775-6540.

The **Alaska Seafood Marketing Institute** (ASMI) is a public corporation of the State (AS 16.51.010). It is an instrumentality of the State with a legal existence independent of and separate from the State. ASMI is governed by a board of directors appointed by the Governor, and its budget is approved by the Legislature. The purpose of ASMI is to promote all species of seafood and their by-products harvested in Alaska for sale, and to develop market-oriented quality specifications. Exercise of the powers conferred by statute to ASMI is an essential governmental function. ASMI financial statements are included in the Combining Fund section of this ACFR with the Nonmajor Component Units. The Alaska Seafood Marketing Institute financial statements may be obtained from Alaska Seafood Marketing Institute, 311 N. Franklin Street, Suite 200, Juneau, AK 99801.

FIDUCIARY COMPONENT UNITS

The **Public Employees' Retirement System** (PERS) was established by AS 39.35.095 (defined benefit) and AS 39.35.700 (defined contribution). The Commissioner of the Department of Administration or the commissioner's designee is the administrator of PERS. The administrator is responsible for the administration of PERS in accordance with state statutes. The Commissioner of the Department of Administration adopts regulations to govern the operation of the PERS. Hearings and rulings on the appeal of the decision of the administrator are in the jurisdiction of the Office of Administrative Hearings (OAH). The Alaska Retirement Management Board (ARMB) approves employers' rates. PERS costs, based upon actuarial valuations, are funded by the State, participating governmental employers, and participants. PERS is reported in the fiduciary fund types as a pension (and other employee benefit) trust fund. ARMB is the fiduciary of PERS and consists of nine trustees: the Commissioners of the Department of Administration and Revenue; two members of the general public; one member who is employed as a finance officer for a political subdivision participating in either the PERS or Teachers' Retirement System (TRS); two members of PERS; and two members of TRS. All members of ARMB are appointed by and serve at the pleasure of the Governor.

The **Teachers' Retirement System** (TRS) was established by AS 14.25.009 (defined benefit) and AS 14.25.310 (defined contribution). The Commissioner of the Department of Administration or the commissioner's designee is the administrator of the system. The administrator is responsible for the administration of TRS in accordance with State statutes. The Commissioner of the Department of Administration adopts regulations to govern the operation of the TRS. Hearings and rulings on the appeal of the decision of the administrator are in the jurisdiction of the OAH. ARMB approves employers' rates. TRS costs, based upon actuarial valuations, are funded by the State, participating governmental employers, and participants. TRS is reported in the fiduciary fund types as a pension (and other employee benefit) trust fund. ARMB is the fiduciary of TRS.

The **Judicial Retirement System** (JRS) was established by AS 22.25.048. The Commissioner of the Department of Administration is responsible for the administration of JRS. JRS costs, based upon actuarial valuations, are funded by the State and participants. JRS is reported in the fiduciary fund types as a pension (and other employee benefit) trust fund. ARMB is the fiduciary of JRS.

The **Alaska National Guard and Alaska Naval Militia Retirement System** (NGNMRS) was established by AS 26.05.222. The Commissioner of the Department of Administration is responsible for the administration of NGNMRS. NGNMRS costs, based upon actuarial valuations, are funded by the State. NGNMRS is reported in the fiduciary fund types as a pension (and other employee benefit) trust fund. The ARMB is the fiduciary of NGNMRS.

The **Supplemental Benefits System** (SBS) was established by AS 39.30.150. The Commissioner of the Department of Administration is responsible for the administration of SBS. SBS is reported in the fiduciary fund types as a pension (and other employee benefit) trust fund. ARMB is the fiduciary of SBS.

The **Deferred Compensation Plan** (DCP) was established by AS 39.45.010. The Commissioner of the Department of Administration is responsible for the administration of DCP. DCP is reported in the fiduciary fund types as a pension (and other employee benefit) trust fund. ARMB is the fiduciary of DCP. Copies of the audited financial statements for the retirement systems, and for SBS and DCP, may be obtained from the Department of Administration, Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203 or from their website at <http://doa.alaska.gov/drb/>.

B. BASIC FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements (as well as these notes to the financial statements). The previous financial reporting model emphasized fund types (the total of all funds of a particular type), while the current financial reporting model focus is on either the State as a whole (government-wide statements), or on major individual funds (fund financial statements). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information of all nonfiduciary activities of the State and its component units. For the most part, the effect of interfund activity has been removed from these government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services. Likewise, the primary government is reported separately from the component units for which the primary government is financially accountable.

The Statement of Net Position presents the reporting entity's nonfiduciary assets and deferred outflows of resources, less liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in three categories:

- **Net Investment in Capital Assets** consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other borrowing that are attributed to the acquisition, construction, or improvement of those assets.
- **Restricted Net Position** results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** consists of net position that does not meet the definition of the two preceding categories. The unrestricted net position often is designated to indicate management does not consider them available for general operations (see note 1.F.). The unrestricted net position often has constraints on resources that are imposed by management but can be modified or removed.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, segment, or component unit. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not meeting the definition of program revenues are reported as general revenue.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide statements. The fund financial statements focus on major funds, of which the State has three: the General Fund and the Alaska Permanent Fund, both of which are governmental funds; and the International Airports Fund, which is an enterprise fund. All nonmajor funds are summarized into a single column on the respective fund statements: governmental; proprietary, which includes enterprise and internal service fund types; and fiduciary, which includes pension (and other employee benefit) trust funds, investment trust funds, and custodial funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available to finance operations during the current year or to liquidate liabilities existing at the end of the year (collectible within 60 days of fiscal year end). When an asset is recorded in governmental fund financial statements, but the revenue is not available, the government reports a deferred inflow of resources until such time as the revenue becomes available. Major revenues that are determined to be susceptible to accrual include federal, charges for services, investment income, and petroleum related taxes and royalties.

Expenditures are recognized when a liability is incurred. However, expenditures related to debt service, compensated absences, and claims and judgments are recorded only when payment is due and payable.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All other revenues and expenses are reported as nonoperating.

When both restricted and unrestricted resources are available for use, it is the State's policy to use restricted resources first, then unrestricted resources as they are needed.

D. FINANCIAL STATEMENT PRESENTATION

The State reports three major funds: the General Fund, and the Alaska Permanent Fund, both of which are governmental funds, and the International Airports Fund which is a proprietary enterprise fund. The General Fund is the State's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. The Alaska Permanent Fund was created in 1976 to save a portion of the State's one-time oil wealth to produce income to benefit current and future generations. The International Airports Fund was created in 1961 to equip, finance, maintain, and operate two international airports located in Anchorage and Fairbanks. In addition, the State reports the following fund types:

GOVERNMENTAL FUND TYPES

Special revenue funds are used to account for the proceeds of specific revenue sources that are generally legally restricted to expenditure for specified purposes.

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital project funds account for the acquisition or construction of major capital facilities financed by bond proceeds.

Permanent funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that benefit the government or its citizenry. In addition to the Alaska Permanent Fund (major fund), the State has two other permanent funds, the Public School Trust Fund and the Alaska Mental Health Trust Authority (a discretely presented component unit).

PROPRIETARY FUND TYPES

Enterprise funds are used to report any activity for which a fee is charged to external users for goods and services.

Internal service funds are used to report any activity that provides goods or services primarily to other funds or agencies of the State, rather than to the general public. Internal service fund activities of the State include facilities management of State-owned buildings, self-insurance health care for State employees, vehicle and equipment maintenance and supplies, and computing and telecommunication services.

FIDUCIARY FUND TYPES

Pension (and other employee benefits) trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other postemployment benefit plans. These funds account for the Alaska National Guard and Alaska Naval Militia Retirement System, Deferred Compensation, Judicial Retirement System, Public Employees' Retirement System, Supplemental Benefits System, and Teachers' Retirement System.

Investment trust funds are used to report resources invested on a commingled basis by the State on behalf of other governmental entities. These funds include damage recoveries arising out of the Exxon Valdez oil spill.

Custodial funds are used to report resources for which the State acts solely in a custodial capacity. These funds include resources from unclaimed property, wage and hour, offender trust accounts, and advocacy/guardianship trusts.

E. FISCAL YEAR ENDS

All funds and discretely presented component units of the State are reported using fiscal years which end on June 30, except the Alaska Railroad Corporation whose fiscal year ends on December 31.

F. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION / FUND BALANCE

CASH AND INVESTMENTS, CASH AND CASH EQUIVALENTS

The amounts shown on the statements of net position and the balance sheets as Cash and Investments represent cash on deposit in banks, petty cash, cash invested in various short-term instruments, and other investments of the State and its component units. Investments are stated at fair value, which approximates market value. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Investment purchases and sales are recorded on a trade-date basis.

Marketable debt securities are valued each business day using prices obtained from a pricing service when such prices are available; otherwise, such securities are valued at the most current sale price or based on a valuation provided by investment managers. The noninterest bearing deposits are reported at cost, which approximates fair value.

Equity securities are valued each business day using prices obtained from a pricing service or prices quoted by one or more independent brokers.

Private equity investments are valued quarterly by the general partners and investment sponsors. Underlying assets comprise venture capital, buyout, restructuring and special situation investments through limited partnership agreements. Each manager independently determines the limited partnerships to invest in.

The energy related investments consist primarily of loans and preferred stock that are valued at fair value.

Real estate, farmland, private infrastructure, and timber investments are valued quarterly by investment managers and are appraised annually by independent appraisers or valued by valuation specialists.

Other alternative investments within the fixed income and opportunistic asset classes are valued monthly by the general partners. Underlying assets comprise hedge fund investments through limited partnership agreements. Each manager independently determines the limited partnerships to invest in.

Securities expressed in terms of foreign currencies are translated into U.S. dollars at the prevailing exchange rates. Forward currency contracts are valued at the mid-point of representative quoted bid and asked prices.

The Statement of Cash Flows for the enterprise funds shows changes in cash and cash equivalents. For the purpose of the Statement of Cash Flows, all highly liquid debt instruments with original maturities of three months or less are considered cash and cash equivalents. This includes all participants in the Short-Term Fixed Income Pool and the Short-term Treasury Fixed Income Pool.

RECEIVABLES

Receivables have been established and offset with proper provisions for estimated uncollectible accounts where applicable. The amount of noncurrent receivables does not constitute expendable available financial resources and therefore are not available for appropriation.

Practically all accounts receivable of Governmental Funds are due from oil companies and governmental entities, primarily the federal government, and are considered collectible. Accounts receivable in other funds have arisen in the ordinary course of business.

INTER/INTRAFUND TRANSACTIONS

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

INVENTORIES AND PREPAID ITEMS

Inventories reported for the internal service funds and the General Fund consist mainly of consumable materials and supplies. Inventories are carried at cost (average cost for Highway Equipment Working Capital; first in first out (FIFO) for the General Fund) and are accounted for on the consumption method. However, the majority of materials and supplies for State agencies are accounted for as expenditures at the time of purchase. Inventory of the University of Alaska is carried at the lower of cost or market. The Alaska Railroad Corporation carries their inventories at the lower of weighted average cost or market.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as other assets in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

CAPITAL ASSETS

Capital assets are reported in the Statement of Net Position at cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the time of donation including Statehood entitlement land that is carried at an estimated value of \$1 per acre.

Capital assets are depreciated on the straight-line method over the estimated useful lives of the related assets.

All public domain infrastructure acquired by the State, such as highways, bridges, harbors, and rural airports is capitalized.

The State possesses certain capital assets that have not been capitalized and depreciated because the assets cannot be reasonably valued and/or the assets have inexhaustible useful lives. These assets include the State’s art, library reserve, museum, and historical collections. These assets are held for public exhibition, education, or research rather than financial gain; protected, kept unencumbered, cared for, and preserved; and proceeds from the sale of collection items are used to acquire other items for collections.

Additional disclosures related to capital assets are provided in Note 5.

LEASES AND SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The State routinely engages in lease agreements and subscription based information technology arrangements (SBITA) to meet operational needs or serve the general public. The State's lease contracts generally relate to land, buildings and associated facilities, such as parking, and various machinery and equipment. For short-term leases and SBITAs with a maximum possible term of 12 months or less at commencement, the State recognizes periodic revenue or expense based on the provisions of the lease or SBITA contract. For all other contracts where the State is the lessee or subscriber, the State recognizes a lease or SBITA liability and an intangible right-to-use lease or SBITA asset based on the present value of future payments over the contracted term of the lease. Lease and SBITA right-to-use assets are reported with capital assets, and lease and SBITA liabilities are reported as long-term debt in the statement of net position. The right-to-use assets are amortized over the term of the lease or SBITA contract, as the State is not expected to lease assets or SBITAs beyond the underlying asset's useful life. For all other contracts where the State is the lessor, the State recognizes a lease receivable and a deferred inflow of resources, based on the present value of the future lease payments expected to be received during the contracted lease term, and the deferred inflow of resources is amortized evenly over the life of the lease. For the fiscal year ended June 30, 2023, the statement of activities includes lease revenue and interest of \$1.75 million and \$1.02 million, respectively, for governmental activities, and \$4.97 million and \$0.24 million for business-type activities. There was no additional revenue for variable and other payments not included in the measurement of the lease receivable.

The State uses its estimated incremental borrowing rate (IBR) as the discount rate for leases and SBITAs unless the rate the lessor charges is known. The State's IBR is based on the MMD AAA scale from Thomson Reuters with an assumed escalator of 75 basis points. If amendments or other certain circumstances occur that are expected to significantly affect the amount of the

lease or SBITA, the present value is remeasured and corresponding adjustments made. Many lease and SBITA contracts include increases to payments related to the consumer price index (CPI) or similar indices, and the available index increase is included in the present value at the commencement of the lease or SBITA or upon remeasurement. Payments based on future performance are not included in the remeasurement of the lease or SBITA liability or lease or SBITA receivable but recognized as revenue or expense in the period performed. Residual value guarantees and exercise options will be included in the measurement if they are reasonably certain to be paid or exercised.

A minimum dollar threshold was established for lease and SBITA reporting:

Lease and SBITA contracts - all categories	\$	250,000
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COMPENSATED ABSENCES

Regulations governing annual/personal leave (vacation pay) provide that State employees will receive time off, or pay, for hours accumulated. Consequently, a liability exists with respect to accumulated annual/personal leave at any given time. This liability is recognized and reported in the government-wide and proprietary fund financial statements. As of June 30, 2023, the State's estimated liability for compensated absences, as reported in the government-wide Statement of Net Position, is \$201.4 million. There is no liability in the accompanying financial statements for unpaid accumulated sick leave. Accumulated sick leave may be used only for actual illness. When an employee separates from service, any sick leave balance to their credit is reduced to zero without additional compensation to the employee. See Note 12 for disclosure of the amount of the sick leave contingency.

The cost of compensated absences (annual/personal leave and sick leave) for State employees is charged against agency appropriations when leave is used rather than when leave is earned, except for the payment of the accumulated annual/personal leave balance for an employee terminating from state service. That amount is charged to a terminal leave liability account rather than the individual agency appropriation. This liability account is funded by a charge to each agency's operating budget.

DEFERRED OUTFLOW/INFLOW OF RESOURCES

A deferred outflow of resources represents a consumption of net position applicable to a future reporting period and therefore is not recognized as a current year expense. A deferred inflow of resources is an acquisition of net position applicable to a future reporting period and therefore is not recognized as current year revenue.

NET POSITION / FUND BALANCE

Fund assets and deferred outflows less liabilities and deferred inflows is "net position" on the government-wide, proprietary, and fiduciary fund statements, and is "fund balance" on the governmental fund statements.

FUND BALANCE COMPONENTS

The fund balance amounts for governmental funds are reported as nonspendable, restricted, committed, assigned, or unassigned.

- Nonspendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.
- Restricted fund balance has constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.
- Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the Alaska Legislature, the State's highest level of decision-making authority. This formal action is the passage of law by the legislature, creating, modifying, or rescinding an appropriation.
- Assigned fund balance includes amounts that are constrained by the State's intent to be used for a specific purpose but are neither restricted nor committed. The Alaska Legislature is the body authorized by the Alaska State Constitution to assign amounts to a specific purpose. Alaska Statute 37.13.020 authorizes the Legislature to assign the funds in the Earnings Reserve Account, a component of the Alaska Permanent Fund.
- Unassigned fund balance is the residual amount of the General Fund not included in the four categories described above. Also, any deficit fund balances within the other governmental fund types are reported as unassigned.

Each fund has been analyzed to classify the fund balance in accordance with GASB Statement No. 54. Funds are created by the Legislature and money is authorized to be transferred to the fund for a particular purpose. At this point, balances in these funds are at least committed, and may be further restricted depending on whether there is an external party, constitutional provision, or enabling legislation constraint involved.

The appropriated balance in the General Fund and subfunds is restricted or committed, the amount that was appropriated for the upcoming fiscal year that is not fully funded is assigned, and the remaining balance is unassigned. The spendable portion of the Alaska Permanent Fund is classified as assigned. The Nonmajor Governmental Funds are predominantly presented as restricted or committed.

The State of Alaska Constitution, Article 9, Section 13, states that “No money shall be withdrawn from the treasury except in accordance with appropriations made by law. No obligation for the payment of money shall be incurred except as authorized by law. Unobligated appropriations outstanding at the end of the period of time specified by law shall be void.”

Appropriations formally approved by the Legislature are then forwarded to the Governor for action which either become law or are vetoed.

Appropriations specify the funding source, and therefore the order in which restricted, committed, assigned, or unassigned fund balance gets spent.

Article 9, Section 17(d) of the Alaska Constitution, requires annual repayment from the General Fund and the subfunds of the General Fund for amounts borrowed from the Constitutional Budget Reserve Fund. To implement this provision, unassigned balances are used first, then committed balances.

The following shows the composition of the fund balance of the governmental funds for the fiscal year ended June 30, 2023 (in thousands):

	General	Permanent	Special Revenue	Debt Service	Capital Projects
Nonspendable:					
Inventory	\$ 30,723	\$ —	\$ —	\$ —	\$ —
Principal	—	68,283,290	—	—	—
Advances and Prepaid Items	54,648	—	1,691	—	—
Total Nonspendable	<u>85,371</u>	<u>68,283,290</u>	<u>1,691</u>	<u>—</u>	<u>—</u>
Restricted:					
Debt Service	4,678	—	—	16,235	—
Education	16,527	—	2,903	—	184
Health & Human Services	830	—	19,071	—	—
Development	15,606	—	81,068	—	56,778
Other Purposes	6,249	—	209	—	—
Total Restricted	<u>43,890</u>	<u>—</u>	<u>103,251</u>	<u>16,235</u>	<u>56,962</u>
Committed:					
Education					
School Foundation Support	4,968	—	—	—	—
Pupil Transportation	304	—	—	—	—
Education Services	469,778	—	190	—	—
Construction & Maintenance	217,024	—	—	—	—
Health & Human Services	267,819	—	—	—	—
Public Protection	279,577	—	398	—	—
Permanent Fund					
Dividend Payments	21,260	—	—	—	—
Development					
Natural Resources	182,472	—	—	—	—
Transportation	1,017,132	—	—	—	—
Other	265,852	—	105,859	—	—
Other Purposes	238,170	—	—	—	—
Earnings Reserve Transferable to the General Fund	—	3,526,088	—	—	—
Total Committed	<u>2,964,356</u>	<u>3,526,088</u>	<u>106,447</u>	<u>—</u>	<u>—</u>
Assigned:					
Education					
Health & Human Services	—	—	—	—	—
Public Protection	905	—	—	—	—
Assigned for Future Appropriations					
Realized Earnings	—	5,240,347	—	—	—
Unrealized Appreciation on Invested Assets	—	1,724,763	—	—	—
Total Assigned	<u>905</u>	<u>6,965,110</u>	<u>—</u>	<u>—</u>	<u>—</u>
Unassigned	<u>2,125,567</u>	<u>—</u>	<u>(35)</u>	<u>—</u>	<u>—</u>
Total Fund Balance	<u>\$ 5,220,089</u>	<u>\$ 78,774,488</u>	<u>\$ 211,354</u>	<u>\$ 16,235</u>	<u>\$ 56,962</u>

NET POSITION RESTRICTED BY ENABLING LEGISLATION

The government-wide statement of net position reports \$69.7 billion of restricted net position for the primary government, of which \$22.4 million is restricted by enabling legislation.

G. GUARANTY DEPOSITS

The state is the custodian of guaranty deposits held to protect consumers, to secure the State's deposits in financial institutions, and to ensure payment of taxes and fulfillment of obligations to the State. Guaranty deposits of securities and other properties are not shown on the financial statements.

NOTE 2 – BUDGETING, BUDGETARY CONTROL, AND LEGAL COMPLIANCE

Once money received is deposited in the state treasury, it may not be withdrawn from the treasury except in accordance with an appropriation made by law. Those amounts received by component units are disbursed in accordance with their particular statutory authority.

The budgetary process is used to establish a balancing of estimated revenues coming into a fund with requested appropriations for that fund. Except for capital project funds, which prepare only project-length budgets, annual operating (and project-length) budgets are prepared for practically every fund and are submitted to the legislature for the enactment of appropriations. An appropriation is an authorization to spend money and to incur obligations. Each appropriation is limited as to purpose, time, and amount, and each of these limitations is legally binding. The legal level of budgetary control is maintained at the appropriation level as specified in the enabling legislation, which is generally at the program level within a department.

Appropriations, as enacted by the legislature and signed by the governor, are entered into the accounting records. The balance of an appropriation is reduced when funds are expended or encumbered. Appropriations are encumbered for anticipated expenditures in the form of purchase orders, contracts, and other obligations. Encumbrances outstanding at year-end are reported within restricted, committed or assigned fund balance based upon the resources that eventually will fund those grants or contracts, and do not constitute expenditures or liabilities. See Note 12 for additional information on encumbrances within the governmental funds. Unencumbered balances of annual appropriations lapse at the end of the fiscal year.

Expenditures of funds are made only upon properly approved requests for payment. The total of expenditures and encumbrances (obligations) may not exceed the appropriations to which they pertain. Generally, transfers between appropriations are not authorized. Agencies faced with potential over expenditure of appropriations must (1) reduce the rate of expenditures, (2) seek relief through supplemental appropriations, or (3) request necessary approvals to receive and expend additional funds. In order to provide sufficient funding for several programs during FY 2023, supplemental appropriations within the operating and capital budgets were enacted. The total supplemental appropriations for the FY 2023 operating budget was \$133.9 million, of which \$119.9 million was from the General Fund, \$22.1 million was from other funds, and \$8.1 million was from a reduction in federal receipt authority. In addition, total supplemental appropriations for the FY 2023 capital budget was \$33.6 million, of which \$17.4 million was appropriated from the General Fund, \$35.6 million was from other funds, and \$19.4 million was from a reduction in federal receipt authority.

Governmental funds with annually approved budgets include the General Fund, Special Revenue Funds (with the exception of the Alaska Housing Capital Corporation, Northern Tobacco Securitization Corporation, and Reclamation Bonding Pool), and all Permanent Funds.

SPENDING LIMITS

In 1982, the voters of Alaska approved an amendment to the Alaska Constitution to control State spending. Article IX, section 16, establishes an annual appropriation limit of \$2.5 billion plus adjustments for changes in population and inflation since July 1, 1981. Appropriations for permanent fund dividends, revenue bond proceeds, general obligation bond debt, and money received from non-state entities held in trust for a specific purpose are excluded from this limit. For FY 2023, the Office of Management and Budget estimated the appropriation limit to be approximately \$11.8 billion. The FY 2023 budget, not counting the excluded appropriations, was \$6.4 billion, or \$5.3 billion less than the constitutional limit.

CONSTITUTIONAL BUDGET RESERVE FUND

In 1990, the voters of Alaska approved an amendment to the Alaska Constitution to establish a budget reserve fund (CBRF). Article IX, section 17, states, in part, “Except for money deposited into the permanent fund under Section 15 of this article, all money received by the State after July 1, 1990, as a result of the termination, through settlement or otherwise, of an administrative proceeding or of litigation in a state or federal court involving mineral lease bonuses, rentals, royalties, royalty sale proceeds, federal mineral revenue sharing payments or bonuses, or involving taxes imposed on mineral income, production, or property, shall be deposited in the budget reserve fund.”

The fund was established to enhance budget stability by depositing certain monies into the CBRF (where they could not be easily spent) rather than into the General Fund (where they would be readily available for appropriation for expenditure). Money may be appropriated from the fund in accordance with the provisions of section 17(b) and (c).

The constitution further provides that all money appropriated from the fund must be repaid to the fund. Section 17(d) states “If an appropriation is made from the budget reserve fund, until the amount appropriated is repaid, the amount of money in the General Fund available for appropriation at the end of each succeeding fiscal year shall be deposited in the budget reserve fund. The legislature shall implement this subsection by law.” All borrowing from the CBRF was completely repaid in FY 2010 and no borrowing activity from the CBRF occurred during FY 2011 through FY 2014.

The following is a schedule of amounts appropriated from the CBRF, the amounts transferred back to the CBRF from the General Fund as provided in section 17(d) (in thousands). The paragraphs following the schedule provide an explanation of the entries.

Chapter 18, SLA 2014, Section 48	\$ 3,000,000
Subtotal FY 15	<u>3,000,000</u>
Chapter 1, SSLA 2015, Section 12(b)	3,617,867
Article IX, Section 17(d) Alaska Constitution (FY 2016)	(522,510)
Subtotal FY 2016	<u>3,095,357</u>
Chapter 3, 4SSLA 2016, Section 35(a)	522,510
Chapter 3, 4SSLA 2016, Section 35(b)	3,033,935
Article IX, Section 17(d) Alaska Constitution (FY 2017)	(479,729)
Subtotal FY 2017	<u>3,076,716</u>
Chapter 1, SSSLA 2017, Section 45(a)	479,729
Chapter 1, SSSLA 2017, Section 45(b) and (c)	1,866,095
Correction of Prior Year Error	(1,170,209)
Article IX, Section 17(d) Alaska Constitution (FY 2018)	(431,688)
Subtotal FY 2018	<u>743,927</u>
Chapter 17, SLA 2018, Section 29(a)	431,688
Chapter 17, SLA 2018, Section 29(b) and (c)	504,530
Article IX, Section 17(d) Alaska Constitution (FY 2019)	(1,728,029)
Subtotal FY 2019	<u>(791,811)</u>
Chapter 1, SSSLA 2019, Section 17(a)	1,728,029
Chapter 1, SSSLA 2019, Section 1	37,499
Chapter 1, SSSLA 2019, Section 4	12
Chapter 1, SSSLA 2019, Section 7	256
Chapter 8, SLA 2020, Section 38(y)	5,000
Chapter 1, SSSLA 2019, Section 17(b) and (c)	1,178,728
Article IX, Section 17(d) Alaska Constitution (FY 2020)	(1,509,566)
Subtotal FY 2020	<u>1,439,958</u>
Chapter 8, SLA 2020, Section 45(a)	1,509,566
Chapter 1, SSSLA 2019, Section 1	2,406
Chapter 1, SSSLA 2019, Section 4	2,534
Chapter 1, SSSLA 2019, Section 7	2,901
Chapter 8, SLA 2020, Section 8	19,142
Chapter 8, SLA 2020, Section 23(d)	320,000
Chapter 8, SLA 2020, Section 41(a) and (b)	84,640
Chapter 8, SLA 2020, Section 45(b) and (c)	711,319
Article IX, Section 17(d) Alaska Constitution (FY 2021)	(437,916)
Subtotal FY 2021	<u>2,214,592</u>
Chapter 1, SSSLA 2019, Section 1	16,399
Chapter 1, SSSLA 2019, Section 4	275
Chapter 1, SSSLA 2019, Section 7	1,786
Article IX, Section 17(d) Alaska Constitution (FY 2022)	(1,568,791)
Subtotal FY 2022	<u>\$ (1,550,331)</u>
Chapter 1, SSSLA 2019, Section 1	\$ 8,277
Chapter 1, SSSLA 2019, Section 7	\$ 759
Chapter 11, SLA 2022, Section 39	\$ 198
Chapter 1, SLA 2023, Section 5	\$ 103,633
Article IX, Section 17(d) Alaska Constitution (FY 2023)	\$ (20,507)
Subtotal FY 2023	<u>\$ 92,360</u>
Total appropriated from the CBRF	<u><u>\$ 11,320,768</u></u>

The schedule above shows the effect of Article IX, Section 17(d), of the Alaska Constitution, which provides that the amount of money in the general fund available for appropriation at the end of each succeeding fiscal year shall be deposited in the budget reserve fund until the amount appropriated is repaid. The amount was fully repaid at the end of FY 2010, so this schedule shows the repayment activity that has occurred since then.

SLA 2014, Chapter 18, Section 48(a) appropriated the sum of \$1 billion to the defined benefit plan account in the Public Employees Retirement and (b) appropriated \$2 billion to the defined benefit plan account in the Teachers' Retirement System from the CBRF as additional state contributions for FY 2015, which results in a liability of the General Fund.

SSLA 2015, Chapter 1, Section 12(b) appropriated additional amounts from the CBRF to the general fund to fund any shortfalls between state revenue and general fund appropriations for FY 2016.

SSLA 2016, Chapter 3, Section 35(b) appropriated additional amounts from the CBRF to the general fund to fund any shortfalls between state revenue and general fund appropriations for FY 2017.

SSSLA 2017, Chapter 1, Section 45(b) and (c) appropriated additional amounts from the CBRF to the general fund to fund any shortfalls between state revenue and general fund appropriations for FY 2018.

SLA 2018, Chapter 17, Section 29(b) and (c) appropriated additional amounts from the CBRF to the general fund to fund any shortfalls between state revenue and general fund appropriations for FY 2019.

SSSLA 2019, Chapter 1, Section 17(b) and (c) appropriated additional amounts from the CBRF to the general fund to fund any shortfalls between state revenue and general fund appropriations for FY 2020.

SSSLA 2019, Chapter 1, Section 1, Section 4 and Section 7 appropriated amounts from CBRF to fund miscellaneous capital projects and grants.

SLA 2020, Chapter 8, Section 28(b), appropriated amounts from CBRF for responding to the COVID-19 public health disaster emergency. Chapter 8, SLA 2020, Section 38(y), appropriated funds to the disaster relief fund. SLA 2020, Chapter 8, Section 18(a) and (b) changed CBRF as a funding source for some appropriations made in SSSLA 2019, Chapter 1, Section 1. SLA 2020, Chapter 8, Section 23(d) appropriated a transfer to the permanent dividend division fund. SLA 2020, Chapter 8, Section 8, appropriated amounts from CBRF to fund miscellaneous capital projects and grants. SLA 2020, Chapter 8, Section 41(a) and (b) appropriated a transfer to the PERS and TRS.

SLA 2023, Chapter 1, Section 5(a) and (b), appropriated amounts from CBRF to the general fund to fund any shortfalls between state revenue and general fund appropriations for FY 2023.

During prior tax years 1997 through 2017, amounts paid to the State of Alaska as a result of Federal Regulatory Commission (FERC) disputes were erroneously deposited into the CBRF. As determined by the Alaska Attorney General, a FERC case is not an administrative proceeding or litigation involving production tax or royalty for the purposes of the CBRF fund amendment. The amount due to be repaid to the CBRF from the General Fund has been reduced by these amounts.

The CBRF fund balance as of June 30, 2023, was \$13,911 million.

STATUTORY BUDGET RESERVE FUND

The Statutory Budget Reserve Fund (SBRF) was created through Alaska Statute 37.05.540. Once the full debt of CBRF was repaid in FY 2010, the legislature began to make appropriated transfers from the General Fund into the SBRF in addition to directing any year-end available fund balance of the General Fund to be transferred to the SBRF. As the balance of this fund continued to increase so did the political and public interest; therefore, the presentation of SBRF was added to the Combining Balance Sheet for the General Fund for Statements 3.01 and 3.02.

A legislative transfer from the General Fund to SBRF totaling \$250 million was made at the beginning of FY 2013 in accordance with SLA 2012, Chapter 15, Section 32(b). Section 32(c) states that if the unrestricted amount available for appropriation in the fiscal year ending June 30, 2013, is insufficient to cover General Fund appropriations, the amount necessary to balance revenue and General Fund appropriations or to prevent a cash deficiency in the General Fund is

appropriated from the SBRF to the General Fund. For FY 2013, this resulted in a year-end transfer from the SBRF to the General Fund for \$776 million, for a net impact to the SBRF of \$526 million.

SLA 2013, Chapter 14, Section 34, outlines the appropriation to the General Fund giving authority to take from the SBRF if the unrestricted state revenue available for appropriation in the fiscal year ending June 30, 2014, is insufficient to cover General Fund appropriations made for the fiscal year ending June 30, 2014, the amount necessary to balance revenue and General Fund appropriations or to prevent a cash deficiency in the General Fund. For FY 2014, this resulted in a year-end transfer from the SBRF to the General Fund for \$1,920 million.

SLA 2014, Chapter 16, Section 34, states that if the unrestricted state revenue available for appropriation in the fiscal year ending June 30, 2015, is insufficient to cover General Fund appropriations made for the fiscal year ending June 30, 2015, the amount necessary to balance revenue and general fund appropriations or to prevent a cash deficiency in the General Fund is appropriated from the budget reserve fund (AS 37.05.540(a)) to the General Fund. For FY 2015, this resulted in a year-end transfer from the SBRF to the General Fund for \$2,503 million.

SSSLA 2021, Chapter 1, Section 77(a), states that the unencumbered balance of any unrestricted general fund appropriation that is determined to be available for lapse at the end of the fiscal year ending June 30, 2021, after the appropriations made in sec. 24, ch. 8, SLA 2020, and sec. 15(a) of this Act, is appropriated to the budget reserve fund. For FY2021, this resulted in a year-end transfer from the General Fund to the SBRF for \$156 million. SSSLA 2021, Chapter 1, Section 77(b) states that for FY 2021, funds were appropriated from the General Fund to the SBRF. This resulted in a year-end transfer from the General Fund to the SBRF for \$325 million.

SSSLA 2021, Chapter 1, Section 10 and 68(l), appropriated amounts from SBRF to fund miscellaneous capital projects and grants. TSSLA 2021, Chapter 1, Section 10 appropriated a \$330 million transfer to the permanent dividend division fund. SLA 2022, Chapter 11, Section 30, states that for FY2022, funds were appropriated from the General Fund to the SBRF. This resulted in a year-end transfer from the General Fund to the SBRF for \$300 million.

SLA 2022, Chapter 11, Section 11, appropriated \$150 million in funds from SBRF to fund grants to municipalities. SLA 2022, Chapter 11, Section 35(b), appropriated \$100 million from SBRF to fund Port of Alaska modernization project.

SLA 2022, Chapter 11, Section 85(b), states that if the unrestricted state revenue available for appropriation in fiscal year 2023 is insufficient to cover the general fund appropriations that take effect in fiscal year 2023, not including the appropriation made in sec. 78(u) of this Act, the amount necessary to balance revenue and general fund appropriations that take effect in fiscal year 2023, not including the appropriation made in sec. 78(u) of this Act, is appropriated to the general fund from the budget reserve fund (AS 37.05.540(a)). For FY 2023, this resulted in a year end transfer of over \$20.8 million.

Article IX, Section 17(d), of the Alaska Constitution, which provides that the amount of money in the general fund available for appropriation at the end of each succeeding fiscal year shall be deposited in the budget reserve fund until the amount appropriated is repaid.

Superior court litigation—*Alaska Federation of Natives v. Dunleavy*—has prompted new interpretation and created uncertainty concerning the statutory budget reserve fund status as subject to the sweep. New interpretation of the statutory budget reserve funds sweep status is based primarily on two facts. First, the description of the statutory budget reserve fund in AS 37.05.540 is described as a separate fund in the state treasury. Second, the superior court decision in *Alaska Federal of Natives v. Dunleavy* distinguished between the general fund and the power cost equalization fund. Given these facts, beginning in FY21, the Division of Finance did not sweep the fund as historically was the case.

The SBRF fund balance as of June 30, 2023, was \$427.66 million.

NOTE 3 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In the fund financial statements, governmental funds reported deferred inflows of resources of \$393,055 thousand comprised of \$337,169 thousand in revenues that are earned and measurable but not available within two months of the end of the reporting period, deferred inflows from leases of \$37,834 thousand, and future tobacco settlement revenues of \$18,052 thousand.

Deferred Outflows and Inflows of Resources reported in the government-wide Statement of Net Position as of June 30, 2023 consisted of the following (in thousands):

Deferred Outflows and Inflows of Resources

	Primary Government		Discrete Component Units
	Governmental Activities	Business-Type Activities	
Deferred Outflows:			
Change in Fair Value-Interest Rate Swaps	\$ —	\$ —	\$ 39,013
Deferred Charge on Bond Refundings	1,464	—	29,580
Deferred Lease Obligation	—	—	—
Deferred Outflows Related to OPEB	113,334	2,507	24,559
Deferred Outflows Related to Pensions	525,967	10,164	52,433
Total Deferred Outflows	<u>\$ 640,765</u>	<u>\$ 12,671</u>	<u>\$ 145,585</u>
Deferred Inflows:			
Unearned Grant Revenue	\$ —	\$ —	\$ 552,065
Deferred Inflows Related to Bond Refundings	—	983	—
Deferred Inflows Related to Derivatives	—	—	4,914
Deferred Inflows Related to OPEB	142,160	2,654	18,508
Deferred Inflows Related to Pensions	4,036	—	12,160
Deferred Inflows Related to Leases	37,911	25,130	502,839
Total Deferred Inflows	<u>\$ 184,107</u>	<u>\$ 28,767</u>	<u>\$ 1,090,486</u>

Internal service funds predominantly serve the governmental funds. Accordingly, deferred outflows and deferred inflows for internal service funds are included as part of the above totals for governmental activities. Note 6 provides additional information on these deferred outflows/inflows.

The deferred outflows for the internal service funds is made up of the following (in thousands):

	<u>Related to OPEB</u>	<u>Related to Pensions</u>
Highways Equipment Working Capital Fund	560	2,272
Information Services Fund	1,518	6,153
Alaska Public Building Fund	210	851

The deferred inflows for the internal service funds is made up of the following (in thousands):

	<u>Related to OPEB</u>	<u>Related to Pensions</u>
Highways Equipment Working Capital Fund	593	—
Information Services Fund	1,606	—
Alaska Public Building Fund	222	—

The deferred outflows for the business-type activities is made up of the following (in thousands):

	Related to OPEB	Related to Pensions
International Airports Fund	2,337	9,478
Commercial Fishing Revolving Loan Fund	145	589
Fisheries Enhancement Revolving Loan Fund	21	83
Commercial Charter Fisheries Revolving Loan Fund	1	3
Mariculture Revolving Loan Fund	1	2
Alaska Microloan Revolving Loan Fund	—	1
Bulk Fuel Loan Fund	2	8

The deferred inflows for the business-type activities is made up of the following (in thousands):

	Related to OPEB	Related to Pensions	Related to Leases	Related to Bond Refundings
International Airports Fund	2,474	—	25,130	983
Commercial Fishing Revolving Loan Fund	154	—	—	—
Fisheries Enhancement Revolving Loan Fund	22	—	—	—
Commercial Charter Fisheries Revolving Loan Fund	1	—	—	—
Mariculture Revolving Loan Fund	1	—	—	—
Alaska Microloan Revolving Loan Fund	—	—	—	—
Bulk Fuel Loan Fund	2	—	—	—

Note 6 provides additional information on the business-type activities deferred outflows/inflows.

The deferred outflows for the component units is made up of the following (in thousands):

	Change in Fair Value-Interest Rate Swaps	Deferred Charge on Bond Refundings	Deferred Lease Obligation	Deferred Outflows Related to OPEB	Deferred Outflows Related to Pensions
Alaska Railroad Corporation	—	—	—	9,624	24,767
Alaska Housing Finance Corporation	39,013	25,103	—	3,926	3,511
Alaska Gasline Development Corporation	—	—	—	138	216
Alaska Industrial Development Export Authority	—	—	—	273	1,106
Alaska Seafood and Marketing Institute	—	—	—	80	325
University of Alaska	—	4,477	—	10,257	21,450
Alaska Mental Health Trust Authority	—	—	—	261	1,058

The deferred inflows for the component units is made up of the following (in thousands):

	Deferred Inflows Related to Derivatives	Unearned Grant Revenue	Deferred Inflows Related to OPEB	Deferred Inflows Related to Pensions	Deferred Inflows Related to Leases
Alaska Railroad Corporation	—	552,065	8,848	11,371	259,844
Alaska Housing Finance Corporation	4,914	—	1,180	—	17,275
Alaska Gasline Development Corporation	—	—	65	—	—
Alaska Industrial Development Export Authority	—	—	289	—	194,935
Alaska Seafood and Marketing Institute	—	—	85	—	—
University of Alaska	—	—	7,765	789	21,611
Alaska Mental Health Trust Authority	—	—	276	—	9,174

Note 6 provides additional information on the component units activity for deferred outflows/inflows related to postretirement benefits and pensions.

NOTE 4 – DEPOSIT AND INVESTMENT RISK

Deposits and investments may be exposed to various types of risks. These risks are interest rate risk, credit risk, custodial credit risk, concentration of credit risk, and foreign currency risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Custodial credit risk is the risk that deposits may not be returned in the event of a bank failure. Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment.

A. DEPOSITS AND INVESTMENTS UNDER THE FIDUCIARY RESPONSIBILITY OF THE COMMISSIONER OF REVENUE

By law, all deposits and investments are under the fiduciary responsibility of the Commissioner of the Department of Revenue (Commissioner) except where the legislature has delegated that responsibility to other entities or boards responsible for separate subdivisions of component units of the State. Those agencies and component units that manage their own cash and investments are: Alaska Permanent Fund Corporation, Alaska Energy Authority, Alaska Housing Finance Corporation, Alaska Industrial Development and Export Authority, Alaska Municipal Bond Bank Authority, Alaska Railroad Corporation, Alaska Retirement Management Board, Alaska Student Loan Corporation, University of Alaska, Alaska Mental Health Trust Authority, and the Exxon Valdez Oil Spill Trustee Council.

Invested assets under the fiduciary responsibility of the Commissioner are comprised of the General Fund and Other Non-Segregated Investments (GeFONSI), Constitutional Budget Reserve Fund, International Airports Fund, Retiree Health Insurance Fund, Power Cost Equalization Endowment Fund, General Obligation Bond Fund, Mine Reclamation Trust Fund, as well as the Public School and Investment Loss trust funds (all collectively, Funds).

As the fiduciary, the Commissioner has the statutory authority (AS 37.10.070-37.10.071) to invest the assets under the prudent investor rule which requires that investments shall be made with the judgment and care under circumstances then prevailing that an institutional investor of ordinary professional prudence, discretion, and intelligence exercises in managing large investment portfolios.

The Department of Revenue, Treasury Division (Treasury) has created a pooled environment by which it manages the investments for which the Commissioner has fiduciary responsibility. Actual investing is performed by investment officers in Treasury or by contracted external investment managers. Specifically, the Tactical Bond, Domestic Equity and the International Equity Pools are managed externally. Treasury manages the Short-term Fixed Income Pool, Short-term Treasury Pool, Real Estate Investment Trust (REIT) Pool, and Broad Market Fixed Income Pool in addition to acting as oversight manager for all externally managed investments.

Additional information related to the various pools and investments is disclosed in the financial schedules issued by the Department of Revenue, Treasury Division. These financial schedules are available through the Department of Revenue, Treasury Division, P.O. Box 110405, Juneau, AK 99811-0405 or at <http://treasury.dor.alaska.gov/>.

Combined schedule of invested assets as of June 30, 2023 is as follows:

Investment Type	Fair Value (in thousands)							
	Short-term Fixed Income Pool	Non-interest Bearing Deposits	Intermediate-term Fixed Income Pool	Broad Market Fixed Income Pool	Domestic Equity Pool	International Equity Pools	Real Assets	Income Receivable (Payable)
General Fund and GeFONSI	\$ 2,862,408	\$ 20,735	\$ 791,701	\$ 108,507	\$ 219,680	\$ 128,141	\$ 19,446	\$ 12,024
Constitutional Budget Reserve Fund	2,607,153	—	—	—	—	—	—	12,778
Public School Trust Fund	12,006	—	—	216,610	303,866	190,090	38,820	28
Investment Loss Trust Fund	3,433	—	—	—	—	—	—	17
General Obligation Bond Fund	58,788	—	—	—	—	—	—	293
International Airports Construction Fund	156,768	—	27,299	—	—	—	—	750
International Airports Fund	27,346	—	—	—	—	—	—	134
Power Cost Equalization Endowment Fund	946,597	—	—	—	—	—	—	265
Retiree Health Insurance Fund								
Major Medical	19,506	—	—	—	—	—	—	96
Long-Term Care	22,203	—	—	376,436	195,293	137,221	31,137	33
Mine Reclamation Fund	22	—	—	391	549	343	70	—
Total Invested Assets	\$ 6,716,230	\$ 20,735	\$ 819,000	\$ 701,944	\$ 719,388	\$ 455,795	\$ 89,473	\$ 26,418

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. At June 30, 2023 all fixed income securities met the Treasury's compliance metrics related to effective duration.

Short-term Fixed Income Pool

As a means of limiting its exposure to fair value losses arising from increasing interest rates, Treasury's investment policy limits individual fixed-rate securities to 14 months to maturity or 14 months expected average life upon purchase. Floating rate securities are limited to 3 years to maturity or 3 years expected average life upon purchase. These constraints apply to trade date, except for securities bought at new issue, for which settlement date applies.

Intermediate and Broad Market Fixed Income Pools

Duration is a measure of interest rate risk. It measures a security's sensitivity to a 100-basis point change in interest rates. The duration of a pool is the average fair value weighted duration of each security in the pool taking into account all related cash flows. Treasury uses industry-standard analytical software developed by The Yield Book, Inc. to calculate effective duration. The software considers various possible future interest rates, historical and estimated prepayment rates, call options and other variable cash flows for purposes of the effective duration calculation.

Through its investment policy, Treasury manages its exposure to fair value losses arising from increasing interest rates by limiting the effective duration of its other fixed income pool portfolios to the following:

Intermediate-term Fixed Income Pool - ± 20% of the Barclays 1-3 Year Government Bond Index.

Broad Market Fixed Income Pool - ± 20% of the Barclays Capital U.S. Aggregate Bond Index.

At June 30, 2023, the effective duration by investment type was as follows:

	<u>Effective Duration (in years)</u>
Corporate Bonds	3.23
Mortgage Backed	4.70
Municipal Bonds	11.45
Other Asset Backed	0.29
U.S. Government Agency	0.73
U.S. Treasury Bills, Notes, and Bonds	0.71
Yankee Corporate Bonds	1.40
Yankee Government Bonds	4.51
Portfolio Effective Duration	0.88

Credit Risk

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations.

Short-Term Fixed Income Pool investments are limited to instruments with a long-term credit rating of at least A3 or equivalent and instruments with a short-term credit rating of at least P-1 or equivalent. Commercial paper must be rated at least P-1 by Moody's and A-1 by Standard and Poor's. Asset-backed and non-agency mortgage securities must be rated A3 or equivalent. The A3 rating is defined as the median rating of the following five rating agencies: Standard & Poor's Ratings Services, Moody's Investors Service, Dominion Bond Rating Service, Kroll Bond Rating Agency, and Fitch. Asset-backed and non-agency mortgage securities may be purchased if only rated by one of these agencies if they are rated AAA.

Short-Term Treasury Pool investments are limited to repurchase agreements collateralized only by U.S. Treasury obligations, U.S. Treasury obligations including bills, notes, bonds, and other debt obligations issued by the U.S. Treasury and backed by the full faith and credit of the U.S. Government, securities issued or guaranteed by agencies and instrumentalities of the U.S. Government but not explicitly backed by the full faith and credit of the U.S. Government, obligations of foreign governments, sovereign states, supranational entities, and their instrumentalities denominated in U.S. dollars, and the State's internally-managed Short-Term Fixed Income Fund.

Intermediate-term and Broad Market Fixed Income Pool investments are limited to securities with a long-term credit rating of at least Baa3 or equivalent and securities with a short-term credit rating of at least P-1 or equivalent. The Broad Market Fixed Income Pool investments are limited to; commercial paper rated at least Prime-1 by Moody's Investors Service, Inc and A-1 by Standard and Poor's Rating Services, negotiable certificates of deposit and bankers' acceptances provided the issuing bank's total assets are in excess of \$5 billion, U.S. Treasury obligations including bills, notes, bonds, and other debt obligation issued by the U.S. Treasury and backed by the full faith and credit of the U.S. Government, securities issued or guaranteed by agencies and instrumentalities of the U.S. Government but not explicitly backed by the full faith and credit of the U.S. Government, obligations of foreign governments, sovereign states, supranational entities, and their instrumentalities denominated in U.S. dollars or local currency if hedged back to U.S. dollars, investment grade corporate debt securities comprising of corporate debt issued in the U.S. capital market by U.S. companies, Euro-dollar and Yankee debt; asset-backed, non-agency mortgage-backed securities, and commercial mortgage-backed securities must be rated investment grade. The investment grade rating is defined as the median rating of the following five rating agencies: Standard & Poor's Ratings Services, Moody's Investors Service, Dominion Bond Rating Service, Kroll Bond Rating Agency, and Fitch. Asset-backed and non-agency mortgage securities and commercial mortgage-backed securities may be purchased if only rated by one of these agencies if they are rated AAA.

At June 30, 2023 the State’s internally managed Pools consisted of investments with credit quality ratings issued by nationally recognized statistical rating organizations as follows (using Standard and Poor’s Corporation rating scale, in thousands):

	Short-term Fixed Income	Intermediate-term Fixed Income Pool	Broad Market Fixed Income
AAA	\$ 2,287,489	\$ 32,019	\$ 10,302
AA	33,997	23,483	38,963
A	223,841	114,691	91,581
A-1	123,860	—	—
BBB	—	49,135	97,159
BB	—	—	1,665
U.S. Government Agency	891,068	135,353	70,504
U.S. Treasury Bills, Notes, and Bonds	2,829,737	506,490	104,239
Not Rated	867,865	12,232	394,764
No Credit Risk	(74,536)	20,654	(29,623)
Other Fiduciary	(467,091)	(75,057)	(77,610)
	<u>\$ 6,716,230</u>	<u>\$ 819,000</u>	<u>\$ 701,944</u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that deposits may not be returned in the event of a bank failure. Treasury’s investment policy requires the State’s depository banks to collateralize State deposits to the extent they exceed insurance coverage provided by the Federal Deposit Insurance Corporation (the FDIC provides \$250 thousand of coverage). In accordance with Treasury policy, they are required to retain collateral equal to 100 percent of uninsured deposits.

At June 30, 2023 the State had no uncollateralized and uninsured deposits.

Concentration of Credit Risk

Treasury’s policy with regard to the concentration of credit risk is to prohibit the purchase of more than five percent of a pool’s holdings in corporate bonds backed by any one company or affiliated group. At June 30, 2023, no pool had exposure to any one issuer greater than 5 percent of total invested assets.

Foreign Currency Risk

The Commissioner of Revenue formally adopts asset allocation policies for each fund at the beginning of each fiscal year, which places policy limitations on the amount of international securities each fund is allowed to hold. The following policies were in place during FY 2023 and invested assets included the following holdings at June 30, 2023, for the funds invested in the International Equity Pool:

	Policy	Actual
Education Endowment Fund	25% +/- 5%	24.96 %
GeFONSI II	2% - 2% /+ 5%	2.09 %
Higher Education Fund	25% +/- 5%	24.97 %
Illinois Creek Mine Reclamation Fund	25% +/- 5%	24.96 %
Power Cost Equalization Endowment Fund	25% +/- 5%	— %
Public School Trust Fund	25% +/- 5%	24.97 %
Retiree Health Insurance Fund, Long Term Care	22% +/- 5%	18.00 %

At June 30, 2023, the funds invested in the International Equity Pool had no exposure to foreign currency risk. In preparation for the transfer of the Power Cost Equalization Endowment Fund in accordance with SB98, the balance of the fund as of June 30, 2023, resided in the Short-term Fixed Income Pool.

Fair Value Measurements

Various inputs are used in valuing the investments held by the Commissioner. Generally Accepted Accounting Principles establishes a hierarchy of inputs used to value investments emphasizing observable inputs and minimizing unobservable inputs. These inputs are summarized as follows:

Level 1 - Quoted prices for identical assets in an active market.

Level 2 - Inputs, other than quoted prices, that are observable for the asset, either directly or indirectly or quoted in less active markets.

Level 3 - Unobservable inputs. Unobservable inputs should only be used to the extent that observable inputs are not available for a particular asset.

The Commissioner categorizes fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Commissioner has the following recurring fair value measurements as of June 30, 2023 (in thousands):

Investment by Fair Value Level	Total	Level 1	Level 2	Level 3
Cash Equivalents				
Deposits	\$ 28,370	\$ 28,370	\$ —	\$ —
Money Market	3	—	3	—
Repurchase Agreement	1,098,700	—	1,098,700	—
Total Cash Equivalents	1,127,073	28,370	1,098,703	—
Debt Securities				
Commingled Debt Funds	1,021	1,021	—	—
Corporate Bonds	451,414	—	451,414	—
Mortgage Backed	182,052	—	182,051	1
Municipal Bonds	12,951	—	12,951	—
Other Asset Backed	2,248,533	—	2,248,533	—
U.S. Government Agency	1,096,925	—	1,096,925	—
U.S. Treasury Bills, Notes, and Bonds	3,440,466	—	3,440,466	—
Yankee Corporate Bonds	200,608	—	200,608	—
Yankee Government Bonds	18,645	—	18,645	—
Total Debt Securities	7,652,615	1,021	7,651,593	1
Equity				
Commingled Equity Funds	1,440,821	1,440,821	—	—
Real Estate Inv Trust	91,185	91,185	—	—
Total Equity	1,532,006	1,532,006	—	—
Total Investments by Fair Value Level	10,311,694	\$ 1,561,397	\$ 8,750,296	\$ 1
Total Investments Measured at Fair Value	\$ 10,311,694			
Other Fiduciary Responsibility	(698,598)			
Net Receivables/(Payables)	(90,531)			
Total Invested Assets	\$ 9,522,565			

Securities classified as level 1 are valued using prices quoted in active markets for those securities. Securities classified as level 2 are valued using matrix pricing. Pricing is obtained from various sources.

Foreign Exchange, Foreign Exchange Contracts, Off-Balance Sheet Risk, and Derivative Exposure

The Commissioner is exposed to credit risk on investment derivative instruments that are in asset positions. The Commissioner has no policy of requiring collateral or other security to support derivative instruments subject to credit risk. Additionally, the Commissioner has no policy regarding entering into netting arrangements when it enters into derivative instrument transactions with a counterparty, nor does the Commissioner have a policy on contingencies. There was no income from derivative investments as of June 30, 2023.

The International Equity Pool includes foreign currency forward contracts to buy and sell specified amounts of foreign currencies at specified rates on specified future. The counterparties to the foreign currency forward contracts consist of a diversified group of financial institutions. Credit risk exposure exists to the extent of nonperformance by these counterparties; however, the risk of default is considered to be remote. The market risk is limited to the difference between contractual rates and forward rates at the balance sheet date. At June 30, 2023, the International Equity Pools had no outstanding contracts.

B. DEPOSITS AND INVESTMENTS UNDER CONTROL OF THE ALASKA RETIREMENT MANAGEMENT BOARD

The Alaska Retirement Management Board (ARMB) is the investment oversight authority for the State of Alaska's Retirement and Benefits Plans (Plans). These Plans are made up of six systems: the Public Employees' Retirement System (PERS), Teachers Retirement System (TRS), Judicial Retirement System (JRS), National Guard and Naval Militia Retirement Systems (NGNMRS), Supplemental Benefits System (SBS), and Deferred Compensation Plan (DCP). The systems comprise a mix of individual Defined Benefit and Defined Contribution Retirement Plans. Fiduciary responsibility for the ARMB's invested assets is pursuant to Alaska Statutes 37.10.210-390.

Alaska Statute 37.10.071 provides that investments shall be made with the judgment and care under circumstances then prevailing that an institutional investor of ordinary professional prudence, discretion and intelligence exercises in managing large investment portfolios.

Additional information related to the various pools and investments is disclosed in the financial schedules issued by the ARMB. These schedules of invested assets and of investment income and changes in invested assets are those of the six systems' invested assets and not the systems as a whole and are available through the Department of Revenue, Treasury Division, P.O. Box 110405, Juneau, AK 99811-0405 or at <http://treasury.dor.alaska.gov/armb/>.

Investments and Related Policies

Securities are valued each business day using prices obtained from a pricing service when such prices are available; otherwise, such securities are valued at the most current sale price or based on a valuation provided by investment managers. Fair values of investments that have no readily determinable fair value are generally reported by using the net asset value per share (or its equivalent) of the investment. Pooled participant directed accounts and the collective investment funds are valued based on a unit value determined by the managers or trustees multiplied by the total units held by the Plan. The unit value is determined by the respective managers or trustees based on the fair value of the underlying assets. The Plan's Investments in fully benefit-responsive Synthetic Investment Contracts (SICs) are stated at contract value. Investment purchases and sales are recorded on a trade-date basis. Investment income includes realized and unrealized gains and losses and interest income on investments and income from securities lending.

Fair Value Measurements

Various inputs are used in valuing the investments held by the ARMB. U.S. generally accepted accounting principles (GAAP) establishes a hierarchy of inputs used to value investments emphasizing observable inputs and minimizing unobservable inputs. These inputs are summarized as follows:

Level 1 - Quoted prices for identical assets in an active market

Level 2 - Inputs, other than quoted prices, that are observable for the asset, either directly or indirectly

Level 3 - Unobservable inputs. Unobservable inputs should only be used to the extent that observable inputs are not available for a particular asset.

The ARMB categorizes fair value measurements within the fair value hierarchy established by GAAP. The ARMB has the following fair value measurements at June 30, 2023 (in thousands):

	Totals	Level 1	Level 2	Level 3
Investment by Fair Value Level				
Cash Equivalents				
Deposits	\$ 29,674	\$ 29,674	\$ —	\$ —
Money Market	273,200	—	273,200	—
Repurchase Agreement	63,993	—	63,993	—
Total Cash Equivalents	<u>366,867</u>	<u>29,674</u>	<u>337,193</u>	<u>—</u>
Debt Securities				
Commingled Debt Funds	2,180,606	1,691,982	488,624	—
Corporate Bonds	1,231,170	—	1,231,170	—
Mortgage Backed	1,431,570	—	1,431,570	—
Other Asset Backed	325,177	—	325,177	—
U.S. Government Agency	544,667	—	544,667	—
U.S. Treasury Bills, Notes, and Bonds	1,148,289	—	1,148,289	—
Yankee Corporate Bonds	365,146	—	365,146	—
Yankee Government Bonds	80,973	—	80,973	—
Total Debt Securities	<u>7,307,598</u>	<u>1,691,982</u>	<u>5,615,616</u>	<u>—</u>
Equity				
Commingled Equity Funds	4,504,269	4,504,269	—	—
Common and Preferred Equity	11,051,544	11,050,294	5	1,245
Depository Receipts	146,554	146,554	—	—
Futures	409	409	—	—
Real Estate Investment Trust	775,366	775,366	—	—
Warrants	23	23	—	—
Total Equities	<u>16,478,165</u>	<u>16,476,915</u>	<u>5</u>	<u>1,245</u>
Other				
Balanced Funds	2,092,983	—	2,092,983	—
Target Date Funds	3,014,011	—	3,014,011	—
Securities Lending Collateral Invested	61,606	—	61,606	—
Total Other	<u>5,168,600</u>	<u>—</u>	<u>5,168,600</u>	<u>—</u>
Total Investments by Fair Value Level	<u>\$ 29,321,230</u>	<u>\$ 18,198,571</u>	<u>\$ 11,121,414</u>	<u>\$ 1,245</u>
Investments Measured at the NAV				
Alternative Beta	\$ 297,213			
Alternative Fixed Income	866,368			
Energy	54,017			
Farmland	1,064,200			
Infrastructure	864,361			
Private Equity	5,116,400			
Real Estate	1,663,756			
Timber	399,500			
Total Investments Measured at NAV	<u>10,325,815</u>			
Total Investments Measured at Fair Value	<u>\$ 39,647,045</u>			
Synthetic Investment Contract at Cost	\$ 861,214			
Net Receivables / (Payables)	<u>(20,792)</u>			
Total Invested Assets	<u>\$ 40,487,467</u>			

Securities classified as level 1 are valued using prices quoted in active markets for those securities. Securities classified as level 2 are valued using matrix pricing using various sources. Each balanced and target date options classified as level 2 are priced daily by the investment managers based on the prevailing market values of the underlying security portfolios. Securities classified as level 3 are valued using the last traded price or a price determined by the investment manager's valuation committee.

Investments in alternative beta, alternative fixed income, energy, farmland, infrastructure, private equity, real estate, and timber are measured at net asset value (NAV) per share of the investments (or its equivalent) of the capital account balance nearest to the balance sheet date, adjusted for subsequent contributions and distributions. These investments undergo annual independent financial statement audits. Additional information about these investments is listed in the following table (in thousands):

	Fair Value	Redemption Frequency (if currently available)	Redemption Notice Period
Alternative Beta	\$ 297,213	N/A	N/A
Alternative Fixed Income	866,368	Quarterly	2-90 days
Energy	54,017	No redemptions	No redemptions
Farmland	1,064,200	N/A	N/A
Infrastructure	864,361	Quarterly	30-90 days
Private Equity	5,116,402	No redemptions	No redemptions
Real Estate	1,663,756	Varied	Varied
Timber	399,500	N/A	N/A
Total Investments Measured at NAV	<u>\$ 10,325,817</u>		

Alternative Beta and Alternative Fixed Income: Investment strategies include pooled investment vehicles and securities in a variety of markets.

Energy: This type includes investments in three energy funds, which invest in the debt and equity of energy-related companies. These investments can never be redeemed. The nature of these investments is such that distributions are received through the liquidation of underlying assets of the funds. These investments are expected to be funded for 10 years after the commitment date of the most recent commitment.

Farmland: This type includes investments of a wholly owned agriculture fund. This fund is for the purpose of owning and managing real estate property devoted to agricultural use. Investment properties include row crops, permanent crops and vegetable crops. This investment is a fund of one, therefore can be liquidated at any time.

Infrastructure: This type includes investments in two open-ended infrastructure funds. Investments include electricity generation, transmission, toll roads, pipelines, bridges, and other infrastructure-related assets. Funds can be redeemed on a quarterly basis with proper notice.

Private Equity: This type includes investments in 42 private equity funds including two gatekeeper managers who invest on behalf of the ARMB. These funds are diversified in various sectors including, but not limited to, venture capital, acquisitions, debt, and special situations. These investments can never be redeemed. The nature of these investments is such that distributions are received through the liquidation of underlying assets of the funds. These investments are expected to be funded for 10 years after the commitment date of the most recent commitment.

Real Estate: This type includes investments in 15 real estate funds that invest primarily in U.S. commercial real estate including value-added, opportunistic and core investments. Four of these funds are open-ended. Two of these open-ended funds are funds of one, and therefore can be liquidated at any time. For the remaining 11 funds, investments can never be redeemed. The nature of these investments is such that distributions are received through the liquidation of underlying assets of the funds. These 11 remaining investments are expected to be funded for 10 years after the commitment date of the most recent commitment.

Timber: This type includes investments in one wholly owned fund that invest in timberland property and related opportunities.

Synthetic Investment Contracts (SICs): The ARMB's investment manager entered into investment contracts, on behalf of the ARMB, with five financial institutions. These institutions provide wrap contracts that cover separately managed SIC portfolios. The accounts are credited with earnings and investment deposits, less administrative expenses charged by the financial institutions and investment withdrawals. The contracts are included in the ARMB's statements at contract value. They are fully benefit-responsive. There are no reserves against contract value for the credit risk of the contract issuer or otherwise. The crediting interest rate is based on the approximate rate of interest that will amortize differences between contract and market value over the portfolio's average duration. Accounts and terms of SICs in effect at June 30, 2023 are as follows (in thousands):

	Contract Provider	Alaska Retirement Management Board
Contract Value of Investment Contract	Prudential Insurance Company of America	\$ 169,537
Market Value of Portfolio	Prudential Insurance Company of America	153,464
Average Crediting Rate	Prudential Insurance Company of America	2.30 %
Contract Value of Investment Contract	New York Life Insurance Co.	169,028
Market Value of Portfolio	New York Life Insurance Co.	152,817
Average Crediting Rate	New York Life Insurance Co.	2.11 %
Contract Value of Investment Contract	Pacific Life Insurance Co.	169,777
Market Value of Portfolio	Pacific Life Insurance Co.	153,740
Average Crediting Rate	Pacific Life Insurance Co.	2.32 %
Contract Value of Investment Contract	State Street Bank & Trust Co.	169,577
Market Value of Portfolio	State Street Bank & Trust Co.	153,356
Average Crediting Rate	State Street Bank & Trust Co.	2.26 %
Contract Value of Investment Contract	Massachusetts Mutual Life Insurance Co.	169,122
Market Value of Portfolio	Massachusetts Mutual Life Insurance Co.	152,823
Average Crediting Rate	Massachusetts Mutual Life Insurance Co.	2.12 %

Interest Rate Risk

The ARMB invests its cash in the State of Alaska, Treasury Division's (Treasury) Short-Term Fixed Income Pool. As a means of limiting its exposure to fair value losses arising from increasing interest rates, Treasury's investment policy limits individual fixed rate securities to 14 months to maturity or 14 months expected average life upon purchase. Floating rate securities are limited to three years to maturity or three years expected average life upon purchase. At June 30, 2023, all securities within the Short-term Fixed Income Pool met these compliance metrics.

Duration is a measure of interest rate risk. It measures a security's sensitivity to a 100-basis point change in interest rates. The duration is the average fair value weighted duration of each security considering all related cash flows. At June 30, 2023, the effective duration of the ARMB's fixed income investments by type, was as follows:

	Effective Duration (in years)
Corporate Bonds	6.77
Mortgage-backed	5.31
Other Asset Backed	0.97
U.S. Government Agency	4.04
U.S. Treasury Bills, Notes, and Bonds	6.66
Yankee Corporate Bonds	4.25
Yankee Government Bonds	5.42
Total Portfolio	5.55

Synthetic Investment Contracts

The ARMB contracts with an external investment manager who is given the authority to invest in SICs and a reserve. This external manager also manages the securities underlying the SICs. In the case of the ARMB's constant duration SICs, duration is the fair value weighted average term to maturity of all fixed income securities underlying the contracts and their related cash flows. Duration of the Plan's structured payout SICs is the weighted average maturity of the contract payments. Through the ARMB's investment policy, exposure to fair value losses arising from increasing interest rates is managed by limiting the duration on SICs as follows:

Constant duration SICs duration cannot exceed the longer of six years or the duration of the Bloomberg Barclays Aggregate Bond Index plus one-half year. The weighted average duration of the constant duration SICs was 4.60 years at June 30, 2023. The duration of the Bloomberg Barclays Aggregate Bond Index was 6.28 years at June 30, 2023. The account's weighted average effective duration will generally not exceed the effective duration of the Bloomberg Barclays U.S. Intermediate Aggregate Bond Index plus 10%. The weighted average duration of the account was 4.51 years at June 30, 2023. The duration of the Bloomberg Barclays U.S. Intermediate Aggregate Bond Index was 4.53 years at June 30, 2023. The balance of the reserve is invested in the custodian's Institutional Treasury Money Market Fund and the external manager's Cash Reserves Trust Fund. The account did not hold any buy-and-hold SICs or structured payout SICs investments at June 30, 2023.

Credit Risk

At June 30, 2023, ARMB's invested assets consisted of fixed income securities with credit quality ratings issued by nationally recognized statistical rating organizations. Securities lending collateral was invested in a registered 2(a)-7 money market fund that was not rated. Using Standard & Poor's Corporation rating scale, the values for each rating are as follows (in thousands):

Rating	U.S. Dollar	Foreign
A	\$ 773,356	\$ —
A-1	7,214	—
AA	141,238	—
AAA	255,839	—
B	2,906	—
BB	17,432	—
BBB	683,843	—
Not Rated	3,732,814	—
U.S. Government Agency	544,667	—
U.S. Treasury Bills, Notes, and Bonds	1,148,289	—
	\$ 7,307,598	\$ —

Synthetic Investment Contracts

The ARMB's investment policy has the following credit risk limitations for SICs, investments underlying the synthetic investment contracts and the reserve:

Synthetic investment contract issuers must have an investment grade rating. Supranational Agency and Foreign Government entity investments must have a minimum rate of A- or equivalent. Corporate debt securities must have a minimum rating of BBB- or equivalent. Asset-backed securities must have a minimum rating of AAA or equivalent. The ratings assigned to issuers of money market instruments must have the highest rating of any nationally recognized statistical rating organization. This limitation does not apply to the investment funds maintained by the custodian.

Custodial Credit Risk - Deposits

The ARMB does not have a policy in relation to custodial credit risk for deposits. At June 30, 2023, the ARMB's invested assets had uncollateralized and uninsured foreign currency deposits of \$40,433 thousand.

Foreign Currency Risk

The ARMB’s Stable Value Fund policy requires that all investments underlying a synthetic investment contract be denominated in U.S. dollars. For all other funds, through its asset allocation, the ARMB limits risk by limiting total investments in foreign currencies to the following:

<u>Pension System</u>	<u>Multi-Asset</u>	<u>Global Equity Ex-U.S.</u>	<u>Private Equity Pool</u>	<u>Real Assets Pool</u>
Public Employees' Retirement System	12 %	21 %	21 %	21 %
Teachers' Retirement System	12	21	21	21
Judicial Retirement System	12	21	21	21
Alaska National Guard and Naval Militia Retirement System	12	13	12	11

At June 30, 2023, the ARMB had exposure to foreign currency risk with the following deposits and investments (in thousands):

Currency	Deposits	Equity	Futures	Private Equity	Rights & Warrants
Australian Dollar	\$ 136	\$ 64,242	\$ —	\$ 542	\$ —
Brazilian Real	287	57,035	—	—	—
Canadian Dollar	676	115,626	25	—	—
Chilean Peso	95	5,230	—	—	—
Colombian Peso	—	846	—	—	—
Czech Koruna	35	1,206	—	—	—
Danish Krone	39	67,788	—	—	—
Euro Currency	2,135	852,991	—	372,416	—
Hong Kong Dollar	1,753	216,866	46	—	—
Hungarian Forint	55	1,761	—	—	—
Iceland Krona	—	—	—	—	—
Indian Rupee	271	106,516	—	—	—
Indonesian Rupiah	29	10,469	—	—	—
Japanese Yen	2,778	518,572	—	—	—
Kuwaiti Dinar	72	964	—	—	—
Malaysian Ringgit	6	8,745	—	—	—
Mexican Peso	—	29,067	—	—	—
New Israeli Sheqel	80	9,702	—	—	—
New Taiwan Dollar	326	101,733	—	—	—
New Zealand Dollar	53	4,877	—	—	—
Norwegian Krone	44	21,756	—	—	—
Philippine Peso	20	5,690	—	—	—
Polish Zloty	50	3,587	—	—	—
Pound Sterling	717	313,891	—	85,439	—
Qatari Rial	87	5,473	—	—	—
Russian Ruble	1,293	—	—	—	—
Saudi Riyal	7	7,613	—	—	—
Singapore Dollar	10	32,847	—	—	—
South African Rand	107	13,110	—	—	—
South Korean Won	17	89,714	—	—	—
Swedish Krona	41	70,363	—	9,661	—
Swiss Franc	912	178,449	—	—	23
Thailand Baht	6	11,834	—	—	—
Turkish Lira	55	38,072	—	—	—
Uae Dirham	90	7,844	—	—	—
Yuan Renminbi	—	75,643	—	—	—
Yuan Renminbi Offshore	28,151	—	—	—	—
	<u>\$ 40,433</u>	<u>\$ 3,050,122</u>	<u>\$ 71</u>	<u>\$ 468,058</u>	<u>\$ 23</u>

Concentration of Credit Risk

At June 30, 2023, the ARMB's Invested Assets did not have exposure to any one issuer greater than 5% of total invested assets.

Synthetic Investment Contracts

The ARMB's policy regarding concentration of credit risk for, underlying investments, and reserve is as follows:

No investment will be made if, at the time of purchase, total investment in any single issuer of investment contracts would exceed thirty-five percent of the account's total value.

No investment will be made if, at the time of the purchase, the investment could cause any single issuer, or all issuers of the securities held as supporting investments under the synthetic investment contracts to exceed the respective percentage of the account's total value in the table below.

Investment Type	Maximum Per Issuer	Maximum for all Issuers
U.S. Treasuries, U.S. Agency, and U.S. Government Entity Securities-Full Faith and Credit	100 %	100 %
U.S. Agency Securities and U.S. Government Entity Securities-Non Full Faith and Credit	100	100
Agency Mortgage-Backed Securities	50	50
Non-Agency Mortgage-Backed Securities	5	50
Asset-Backed Securities	5	50
Domestic and Foreign Corporate Debt Securities	5	50
Supranational Agency, Foreign Government, and Foreign Government Entity Securities	5	50
Money Market Instruments - Nongovernment/Agency	5	100
Custodian Short-term	100	100

The maximum exposure to corporate debt securities rated between BBB- and BBB+ or equivalent is limited to twenty percent of the account's total value.

For the reserve, no investment will be made if, at the time of purchase, the total investment of any single issuer of money market instruments exceeds 5 percent of the total account's value. This limitation does not apply to the investment funds maintained by the custodian.

No investment will be made if, at the time of purchase, the total investment in all domestic and foreign corporate debt securities of any one industry exceed 25 percent of the account's total value.

Derivatives, Foreign Exchange, and Counterparty Credit Risk

The ARMB is exposed to credit risk on investment derivative instruments that are in asset positions. The ARMB has no policy of requiring collateral or other security to support derivative instruments subject to credit risk. Additionally, the ARMB has no policy regarding entering into netting arrangements when it enters into derivative instrument transactions with a counterparty, nor does the ARMB have a policy for contingencies. On June 30, 2023, the ARMB had the following derivative instruments (in thousands):

	Change in Fair Value		Fair Value		
	Classification	Amount	Classification	Amount	Notional
Commodity Futures Long	Investment Revenue	\$ (4,233)	Futures	\$ —	\$ 3
Commodity Futures Short	Investment Revenue	770	Futures	—	(2)
Fixed Income Futures Long	Investment Revenue	(671)	Futures	—	71,900
FX Forwards	Investment Revenue	(6,615)	Long Term Instruments	(1,796)	108,006
Index Futures Long	Investment Revenue	(8,994)	Futures	—	91
Index Futures Short	Investment Revenue	(6,440)	Futures	—	(16)
Rights	Investment Revenue	(9)	Common Stock	—	—
Total Return Swaps Equity	Investment Revenue	1,724	Swaps	—	—
Warrants	Investment Revenue	32	Common Stock	23	31

The International Equity Pool includes foreign currency forward contracts to buy and sell specified amounts of foreign currencies at specified rates on specified future dates for the purpose of hedging existing security positions. The counterparties to the foreign currency forward contracts consist of a diversified group of financial institutions. Credit risk exposure exists to the extent of nonperformance by these counterparties; however, the risk of default is considered to be remote. The market risk is limited to the difference between contractual rates and forward rates at the balance sheet date. At June 30, 2023, the ARMB had the following foreign currency risk related to derivatives (in thousands):

Currency Name	Right & Warrants	Receivables	Payables	Total Exposure
Australian Dollar	\$ —	\$ (163)	\$ —	\$ (163)
Canadian Dollar	—	37	—	37
Euro Currency	—	41	—	41
Indian Rupee	—	58	—	58
Japanese Yen	—	(1,807)	—	(1,807)
Pound Sterling	—	7	—	7
South Korean Won	—	—	27	27
Swiss Franc	23	5	—	28
	<u>\$ 23</u>	<u>\$ (1,822)</u>	<u>\$ 27</u>	<u>\$ (1,772)</u>

At June 30, 2023 the ARMB had no counterparty credit and counterparty concentration risk associated with its investment derivative positions.

Securities Lending

Alaska Statute 37.10.071 authorizes the ARMB to lend assets, under an agreement and for a fee, against deposited collateral of equivalent fair value. The ARMB lends marketable debt and equity securities through a contract with State Street Bank and Trust (the Bank). International equity security loans were collateralized at not less than 105 percent of their fair value. All other security loans were collateralized at not less than 102 percent of their fair value. Loaned securities and collateral were marked to market daily and collateral was received or delivered the following day, as necessary, to maintain collateral levels. The ARMB cannot pledge or sell collateral received until and unless a borrower defaults. At June 30, 2023, the ARMB had no credit risk exposure to the borrowers because the amounts the ARMB owes to the borrowers exceeded the amounts the borrowers owe the ARMB.

The fair value of securities on loan at June 30, 2023, was approximately \$32.7 million. At June 30, 2023, cash collateral received totaling \$33.6 million is reported as a securities lending payable and the fair value of the re-invested cash collateral totaling \$33.6 million is reported as security lending collateral invested in the Schedule of Invested Assets.

Cash collateral was invested in a registered 2(a)-7 money market fund. Maturities of investments in the money market fund generally did not match the maturities of the loaned securities because the lending agreements were terminable at will. Securities under loan, cash collateral and cash collateral payable are recorded on the financial schedules at fair value. The Bank and the ARMB received a fee from earnings on invested collateral. The Bank and the ARMB shared the fee paid by the borrower.

There was limited credit risk associated with the lending transactions since the ARMB was indemnified by the Bank against any loss resulting from counterparty failure or default on a loaned security or its related income distributions. The Bank further indemnified the ARMB against loss due to borrower rebates in excess of earnings on cash collateral. Indemnifications were subject to limitation relating to a force majeure event as outlined in the contract.

For the year ended June 30, 2023 there were no losses incurred as a result of securities lending transactions and there were no significant violations of legal or contractual provisions nor failures by any borrowers to return loaned securities.

DEFERRED COMPENSATION PLAN

The State's Internal Revenue Code Section 457 Deferred Compensation Plan (DCP) holds investments in several collective investment funds, Pooled Investments Funds, and Stable Value Fund. At June 30, 2023, Deferred Compensation Plan investments totaled \$1.130 billion.

Each participant designates how their contribution is to be allocated among the investment options. Each participant's account is credited with the participant's contributions and the appreciation or depreciation in unit value for the investment funds, and reduced for administrative fees.

The carrying values of participant-directed investments at June 30, 2023 are as follows (in thousands):

	<u>FY 2023</u>
S&P 500 Stock Index Fund	\$ 269,775
Stable Value Fund	193,773
U.S. Small-Cap Trust	111,936
Alaska Long-Term Balanced Trust	93,847
Passive U.S. Bond Index Fund	68,794
Russell 3000 Index Fund	52,363
Alaska Balanced Trust	43,897
International Equity Fund	39,942
Environmental, Social, and Governance Fund	38,508
Alaska Target Date Retirement 2025 Trust	28,642
World Equity Ex-U.S. Index Fund	26,973
Blackrock Strategic Completion Fund	22,124
State Street Institutional Treasury Money Market	21,740
Alaska Target Date Retirement 2020 Trust	20,575
Alaska Target Date Retirement 2030 Trust	19,772
Alaska Target Date Retirement 2035 Trust	16,723
Alaska Target Date Retirement 2040 Trust	14,613
Alaska Target Date Retirement 2045 Trust	11,616
Alaska Target Date Retirement 2050 Trust	10,464
Alaska Target Date Retirement 2015 Trust	8,321
Alaska Target Date Retirement 2055 Trust	7,857
Alaska Target Date Retirement 2010 Trust	2,432
MassMutual Equity Fund	2,401
Alaska Target Date Retirement 2060 Trust	2,012
Alaska Target Date Retirement 2065 Trust	892
JPMorgan SmartRetirement Blend 2020 R6	110
JPMorgan SmartRetirement Blend 2015 R6	105
MassMutual Bond Fund	13
	<u>\$ 1,130,220</u>

Additional investment information is disclosed in the financial statements issued by the Department of Administration, Division of Retirement and Benefits. These financial statements are available through the Department of Administration, Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203 or at <http://doa.alaska.gov/dr/b/>.

Risk and Uncertainty

DCP invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of fiduciary net position.

DCP may invest in pooled separate accounts that include securities with contractual cash flows, which may include asset-backed securities, collateralized mortgage obligations, and commercial mortgage-backed securities. The value, liquidity, and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

SUPPLEMENTAL BENEFITS SYSTEM

The State's Supplemental Benefits System (SBS) holds investments in several collective investment funds, a Stable Value Fund and the Pooled Investment Funds. At June 30, 2023, SBS investments totaled \$4.752 billion.

Each participant designates how their contributions are to be allocated among the investment options. Each participant's account is credited with the participant's contributions, adjusted for the appreciation or depreciation in unit value for the investment funds, and reduced for administrative fees.

The carrying values of participant-directed investments at June 30, 2023 are as follows (in thousands):

	FY 2023
Alaska Balanced Trust	\$ 1,041,489
Alaska Long-term Balanced Trust	748,135
S&P 500 Stock Index Fund	546,822
Stable Value Fund	488,587
U.S. Small Cap Trust	200,856
Passive U.S. Bond Index Fund	162,372
Alaska Target Date Retirement 2055 Trust	148,661
Alaska Target Date Retirement 2050 Trust	138,305
Russell 3000 Index Fund	138,028
Alaska Target Date Retirement 2045 Trust	123,160
Alaska Target Date Retirement 2025 Trust	106,890
Alaska Target Date Retirement 2035 Trust	106,095
Alaska Target Date Retirement 2030 Trust	102,810
Environmental, Social, and Governance Fund	101,072
Alaska Target Date Retirement 2040 Trust	99,468
International Equity Fund	96,403
World Equity Ex-U.S. Index Fund	86,693
Alaska Target Date Retirement 2020 Trust	76,484
State Street Institutional Treasury Money Market Fund	70,760
Blackrock Strategic Completion Fund	66,412
Alaska Target Date Retirement 2015 Trust	66,074
Alaska Target Date Retirement 2060 Trust	17,095
Alaska Target Date Retirement 2065 Trust	9,165
Alaska Target Date Retirement 2010 Trust	8,764
JP Morgan Smart Retirement Blend 2015 R6	1,003
JP Morgan Smart Retirement Blend 2020 R6	321
	<u>\$ 4,751,924</u>

Additional investment information is disclosed in the financial statements issued by the Department of Administration, Division of Retirement and Benefits. These financial statements are available through the Department of Administration, Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203 or at <http://doa.alaska.gov/drb/>.

Risk and Uncertainty

SBS invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of fiduciary net position. SBS may invest in pooled separate accounts that include securities with contractual cash flows, which may include asset-backed securities, collateralized mortgage obligations, and commercial mortgage-backed securities. The value, liquidity, and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

C. DEPOSITS AND INVESTMENTS MAINTAINED BY COMPONENT UNITS WHOSE ACCOUNTS ARE OUTSIDE OF THE STATE TREASURY

There are many component units of the State that maintain their accounts outside of the State treasury. However, the overwhelming majority of the activity is within the Alaska Permanent Fund Corporation (APFC). Information on deposits and investments maintained by the other component units are available within their separately issued audit reports.

ALASKA PERMANENT FUND CORPORATION

APFC is managed by a six member board of trustees (the “Trustees” or “Board”) consisting of the Department of Revenue Commissioner, one other head of a principal State department, and four public members with recognized competence and experience in finance, investments, or other business management-related fields. The board employs an executive director who in turn employs additional staff as necessary. The Alaska Permanent Fund (the “Fund”) assets are diversified across a wide variety of investments, in accordance with statutes, regulations, and APFC investment policies.

Investments and Related Policies**Carrying value of investments**

The Fund considers all of its ownership interests in securities and other assets to be investments because they are held for the purpose of income or profit and have a present service capacity based solely on their ability to generate cash or be sold to generate cash. Investments are reported at fair value in the financial statements. Investments without a readily determinable fair value are generally reported by using the NAV per share (or its equivalent) of the investment. Securities transactions are recorded on the trade date that securities are purchased or sold. Unrealized gains and losses are reported as components of net change in fund balance.

State investment regulations

In accordance with Alaska Statute 37.13.120(a), the Trustees have adopted regulations designating the types of eligible investments for Fund assets. The regulations follow the prudent investor rule, requiring the exercise of judgment and care under the circumstances then prevailing that an institutional investor of ordinary prudence, discretion, and intelligence exercises in the designation and management of large investments entrusted to it, not in regard to speculation, but in regard to the permanent disposition of funds, considering preservation of the purchasing power of the Fund over time while maximizing the expected total return from both income and the appreciation of capital.

Investment policy - Asset allocation

The Trustees have established a long-term goal of achieving a five percent real rate of return over time on the Fund’s investment portfolio. To help achieve this goal, the Trustees allocate the Fund’s investments among various asset classes.

At June 30, 2023, the APFC’s strategic asset allocation targets were as follows:

<u>Asset Class</u>	<u>Asset Class Target</u>
Public Equity	36%
Fixed Income	20%
Private Equity and Special Opportunities	17%
Real Estate	9%
Infrastructure and Private Income	9%
Absolute Return	6%
Risk Parity	1%
Cash	2%

To allow for market fluctuations and to minimize transaction costs, the Trustees have adopted ranges that permit percentage deviations from the strategic asset allocation targets in accordance with specified reporting requirements and other procedures. Generally, for each asset class, the APFC’s Chief Investment Officer has discretionary authority to permit target deviations

within one specified range (referred to as the “green zone” in the investment policy); the APFC’s Executive Director can approve target deviations for up to 90 days within a broader range (the “yellow zone”); and the Board can approve operating for longer than 30 days within a third range (the “red zone”). For example, the target dollar allocation for the public equities class is 36 percent, with the green zone range set at plus or minus five percent, the yellow zone range set at zero to five percent beyond the green zone, and red zone range set at greater than five percent beyond the green zone. In a similar manner, the APFC investment policy also requires the APFC to monitor relative risk (the expected investment portfolio’s risk and return relative to the risk benchmark using standard industry risk measures), active budget risk (risk due to active management decisions made by managers), and limits on private investments and future commitments.

Interest Rate Risk

The APFC manages the Fund’s exposure to interest rate risk in part through tracking error guidelines set forth in the APFC investment policy. Duration is an indicator of a portfolio’s market sensitivity to changes in interest rates. In general, the major factors affecting duration are, in order of importance: maturity, prepayment frequency, level of market interest rates, size of coupon, and frequency of coupon payments. Rising interest rates generally translate into the value of fixed income investments declining, while falling interest rates are generally associated with increasing value. Effective duration attempts to account for the price sensitivity of a bond to changes in prevailing interest rates, including the effect of embedded options. As an example, for a bond portfolio with a duration of 5 years, a one percentage point parallel decline in interest rates would result in an approximate price increase on that bond portfolio of five percent.

At June 30, 2023, the Fund held fixed income investments with floating, variable, and step interest rates, valued at \$817 million. The current annual interest rates ranging from zero to 9.7 percent.

Credit Risk

The APFC requires that its investment grade fixed income managers invest in domestic and non-domestic bonds that have an explicit or implied investment grade rating. Should the required ratings on an existing fixed income security fall below the minimum standards, the security must be sold within seven months. Certain high yield investment managers are allowed to invest a specified amount of funds in bonds rated below investment grade.

Custodial Credit Risk

The APFC generally requires that all investment securities at custodian banks be held in the name of the Fund or the APFC (on behalf of the Fund). For the Fund’s non-domestic securities held by most sub-custodians, the APFC’s primary custodian provides contractual indemnities against sub-custodial credit risk. Excess cash in custodial accounts is swept daily to a money market fund. Late deposits of cash which miss the money market sweep deadline are deposited to an interest bearing account at the custodian. These deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250 thousand. At times, balances in individual accounts exceed this limit.

Concentration of Credit Risk

The APFC manages the Fund’s concentration of credit risk by following its strategic asset allocation policy, diversifying investments among managers with varying investment styles and mandates, and monitoring tracking error. Tracking error is a measure of how closely a portfolio follows the index to which it is benchmarked. The APFC’s policy for mitigating this risk of loss for fixed income and equity investments is to ensure compliance with APFC investment policy and investment manager contracts. There is no single-issuer exposure within the APFC portfolio that comprises five percent or more of the overall portfolio. Therefore, no concentration of credit risk is reported in the notes to the financial statements.

Foreign Currency Risk

Foreign currency risk is managed through foreign currency forward contracts and by diversifying assets into various countries and currencies.

Forward Exchange Contracts

Fund managers enter into a variety of forward currency contracts in their trading activities and management of foreign currency exchange rate risk exposure. These contracts are typically intended to neutralize the effect of foreign currency fluctuations, and

the contract amounts do not appear on the balance sheet. Realized gains and losses are included in the net increase/decrease in the fair value of investments at the time the contract is settled and determined based on the difference between the contract rate and the market rate at the time of maturity or closing. Unrealized gains and losses are also included in the net increase/decrease in the fair value of investments, and are calculated based on the difference between the contract rate and a forward market rate determined as of the balance sheet date.

A portion of the investment in forward exchange contracts is intended to manage, rather than neutralize, foreign currency fluctuations. Certain managers seek to control the effect of fluctuations in foreign exchange rates within their overall portfolio strategy rather than on a security by security basis. They attempt to optimize their foreign currency exposure in a market rather than accept the natural geographical exposure to the market's currency.

Futures

Certain equity and fixed income managers for the Fund are permitted to buy and sell equity and interest rate index futures. The gross contract and fair value of futures do not appear in the balance sheets. The net unrealized gain or loss on open futures trades is included in investments on the balance sheets, based on the difference between the future's purchase price and the current value of such futures. Realized gains and losses on futures are included in the net increase/decrease in the fair value of investments at the time the futures contract expires. The net change in unrealized gains and losses is also included in the net increase/decrease in the fair value of investments.

Cash and Temporary Investments

The amounts shown on the balance sheets as cash and temporary investments include cash on deposit at the custodian bank, cash swept to overnight investment funds, cash collateral held at derivatives brokers, U.S. Treasury bills, commercial paper, and the net fair value of foreign exchange forward contracts. The APFC's asset allocation includes approximately two percent in cash. APFC's investment policy specifies that funds dedicated to this portion of the asset allocation will be invested in money market funds or fixed income securities with weighted-average maturities of no greater than 24 months.

Cash and temporary investments, which include the market values of foreign currency (FX) and FX forward exchange contracts, are summarized as follows at June 30, 2023 (in thousands):

Cash	\$	187,170
Pooled Funds		1,077,259
Commercial Paper		19,593
U.S. Treasury Bills		1,960,759
FX Forward Exchange Contracts		2,931
Total Cash and Temporary Investments	\$	<u>3,247,712</u>

Uninvested cash was held at the custodian, sub-custodian, or derivatives broker banks, primarily in interest-bearing accounts. All pooled funds were invested in a money market fund. U.S. Treasury bills are explicitly guaranteed by the U.S. government. Late deposits of cash which miss the money market sweep deadline and foreign currency are deposited in an interest-bearing account at the custodian. Deposit amounts that exceeded the FDIC insurance limit were \$117.04 million on June 30, 2023.

Marketable Debt Securities

Marketable debt securities categorized by debt instrument type at June 30, 2023 are summarized as follows (in thousands):

	Cost	Fair Value	Unrealized Gains/(Losses)
U.S. Treasury and Government Notes/Bonds	\$ 1,876,966	\$ 1,831,296	\$ (45,670)
Mortgage-backed Securities	2,389,469	2,280,689	(108,780)
U.S. Corporate Bonds	6,005,204	5,494,218	(510,986)
Commercial Mortgage/Asset-backed Securities	570,923	530,881	(40,042)
Non-U.S. Government Bonds	2,130,200	2,018,929	(111,271)
Non-U.S. Corporate Bonds	941,371	894,551	(46,820)
Exchange Traded Funds	151,955	153,437	1,482
Total Marketable Debt Securities	<u>\$ 14,066,088</u>	<u>\$ 13,204,001</u>	<u>\$ (862,087)</u>

Marketable Debt Credit Ratings

To manage credit risk for marketable debt securities, the APFC monitors fair values of all securities daily and routinely reviews its investment holdings' credit ratings. For accounts with an investment grade mandate, issues falling below the minimum standards are required to be sold within seven months of the downgrade date. Minimum standards are a Standard & Poor's Corporation rating of BBB or better, or Moody's Investors Service, Inc. rating of Baa or better, or a comparable rating by another Nationally Recognized Statistical Rating Organizations (NRSRO) or by a recognized rating service in the jurisdiction of the issuer. Accounts with high yield mandates are allowed to hold positions in assets with below investment grade ratings (high yield bonds). For purposes of this note, if credit ratings differ among the NRSROs used, the rating with the highest degree of risk (the lowest rating) is reported.

At June 30, 2023, the Fund's credit ratings for its marketable debt securities are as follows (in thousands):

NRSRO Quality Rating	Domestic	Non-Domestic	Total Fair Value	Percent of Holdings
AAA	\$ 320,127	\$ 279,036	\$ 599,163	4.54 %
AA	354,904	439,120	794,024	6.01
A	1,588,698	399,639	1,988,337	15.06
BBB	2,730,798	504,589	3,235,387	24.50
BB	736,175	204,080	940,255	7.12
B	232,016	63,543	295,559	2.24
CCC	—	4,078	4,078	0.03
CC	—	—	—	—
C	—	—	—	—
D	—	93,481	93,481	0.71
Total Fair Value of Rated Debt Securities	5,962,718	1,987,566	7,950,284	60.21
Exchange Traded Funds	129,026	24,411	153,437	1.16
Not Rated	55,913	956,280	1,012,193	7.67
U.S. Government Explicitly Backed by the U.S. Government	2,332,110	—	2,332,110	17.66
U.S. Government Implicitly Backed by the U.S. Government	1,755,977	—	1,755,977	13.30
Total Fair Value Debt Securities	<u>\$ 10,235,744</u>	<u>\$ 2,968,257</u>	<u>\$ 13,204,001</u>	<u>100.00 %</u>

Marketable Debt Duration

To manage its interest rate risk on marketable debt securities, the APFC monitors fair values daily and routinely reviews portfolio duration in comparison to established benchmarks. At June 30, 2023, the effective duration by investment type, based on fair value, is as follows:

	Percentage of Holdings	Duration (Years)
Domestic Bonds		
Treasury and Government Notes/Bonds	17.89 %	6.04
Mortgage-backed Securities	22.28	6.5
Corporate Bonds	53.68	7.59
Commercial Mortgage and Asset-backed Securities	4.89	1.74
Exchange Traded Funds	1.26	—
Total Domestic Bonds	<u>100.00 %</u>	<u>6.69</u>
Non-domestic Bonds		
Treasury and Government Notes/Bonds	68.02 %	7.72
Corporate Bonds	30.14	7.13
Commercial Mortgage and Asset-backed Securities	1.02	1.15
Exchange Traded Funds	0.82	—
Total Non-domestic Bonds	<u>100.00 %</u>	<u>7.41</u>

Preferred and Common Stock

Direct investments in preferred and common stock are held by the APFC's custodian bank on behalf of the Fund. The Fund also invests in commingled stock funds, which are held by the custodian bank of the fund manager on behalf of fund investors, and equity index futures, which are held at the prime broker.

Preferred and common stocks and commingled stock funds at June 30, 2023 are summarized as follows (in thousands) which include the net fair value of equity index futures of \$6.8 million:

	Cost	Fair Value	Unrealized Gains/ (Losses)
Direct Investments			
Domestic Stock	\$ 11,481,670	\$ 13,998,864	\$ 2,517,194
Non-domestic Stock	11,969,717	12,566,345	596,628
Commingled Funds	212,824	204,309	(8,515)
Total Preferred and Common Stock	<u>\$ 23,664,211</u>	<u>\$ 26,769,518</u>	<u>\$ 3,105,307</u>

Foreign Currency Exposure

Foreign currency risk is managed by the international investment managers in part through their decisions to enter into foreign currency forward contracts. Foreign currency risk is also managed through the diversification of assets in various countries and currencies.

At June 30, 2023, the Fund's cash holdings, foreign currency forward exchange contracts, non-domestic public and private equity, and debt securities had exposure to foreign currency risk as follows (shown in U.S. dollar equivalent at fair value and based on the currency in which the securities are held and traded) (in thousands):

Foreign Currency	Cash and Cash Equivalents	Foreign Exchange Forward Contracts	Equity, Private Debt, Real Estate, Infrastructure	Marketable Debt	Total Foreign Currency Exposure
Australian Dollar	\$ 2,559	\$ (61,133)	\$ 348,078	\$ 44,041	\$ 333,545
Brazil Real	891	—	161,207	—	162,098
Canadian Dollar	3,954	(53,994)	646,962	46,892	643,814
Chilean Peso	325	—	7,975	—	8,300
Chinese Yuan Renminbi	(1,711)	(226,622)	340,239	224,868	336,774
Columbian Peso	93	(6,116)	1,361	5,655	993
Czech Koruna	64	(8,157)	1,433	7,765	1,105
Danish Krone	1,402	(15,550)	167,326	15,134	168,312
Euro Currency	54,590	(743,036)	3,896,081	629,185	3,836,820
Hong Kong Dollar	5,619	(13,120)	821,933	—	814,432
Hungarian Forint	168	(1,145)	7,179	1,130	7,332
Indian Rupee	1,122	—	410,146	—	411,268
Indonesian Rupiah	674	(24,604)	87,457	23,961	87,488
Israeli Shekel	593	(11,111)	35,657	11,009	36,148
Japanese Yen	(5,029)	(525,287)	1,383,014	527,576	1,380,274
Kuwaiti Dinar	22	—	1,515	—	1,537
Malaysian Ringgit	577	(18,316)	23,033	18,015	23,309
Mexican Peso	840	(15,873)	73,370	15,339	73,676
New Taiwan Dollar	1,626	(366)	434,927	—	436,187
New Zealand Dollar	292	(5,044)	9,236	4,924	9,408
Norwegian Krone	477	(7,929)	59,933	8,027	60,508
Pakistan Rupee	3	—	235	—	238
Peruvian Sol	59	(13,975)	—	12,540	(1,376)
Phillipines Peso	102	—	8,511	—	8,613
Polish Zloty	874	—	59,219	—	60,093
Pound Sterling	15,292	(240,257)	1,235,876	148,736	1,159,647
Qatari Riyal	711	—	18,481	—	19,192
Russian Ruble	—	—	3,327	—	3,327
Saudi Arabian Riyal	(1,199)	—	102,992	—	101,793
Singapore Dollar	(942)	1,502	83,610	—	84,170
South African Rand	308	(24)	61,508	—	61,792
South Korean Won	1,284	(59,662)	404,052	59,550	405,224
Swedish Krona	54	(129)	214,143	—	214,068
Swiss Franc	988	(34,529)	364,304	18,388	349,151
Thailand Baht	190	(16,191)	43,768	16,073	43,840
Turkish Lira	912	(506)	34,808	—	35,214
UAE Dirham	145	—	18,785	—	18,930
Total foreign currency exposure	<u>\$ 88,007</u>	<u>\$ (2,101,174)</u>	<u>\$ 11,572,795</u>	<u>\$ 1,838,808</u>	<u>\$ 11,398,436</u>

Cash amounts in the schedule include receivables, payables, and cash balances in each related currency. If payables exceed receivables and cash balances in a currency, then the total cash balance for that currency will appear as a negative value. The remaining Fund investments are denominated in U.S. dollars and are not included in the schedule above.

Real Estate

The Fund holds a variety of real estate interests, including directly owned real estate, real estate investment trusts, multi-family and industrial real estate operating companies, private real estate funds, and other entities in which the assets consist primarily of real property. The Fund's directly owned real estate is through ownership of interests in corporations, limited liability

companies, and partnerships that hold title to the real estate. External institutional real estate management firms administer the majority of the Fund's directly owned real estate investments. An internal real estate management program was initiated during FY 2021 and two existing direct holdings were moved into this program. The Fund also holds a portfolio of real estate loans collateralized by income-producing, institutional real estate in the United States; these are administered by an external institutional real estate management firm.

The APFC periodically reviews real estate investments for other than temporary impairment. During FY 2023, no real estate holdings were determined to be impaired.

Real estate investments at June 30, 2023 are summarized as follows (in thousands):

	Cost	Fair Value	Unrealized Gains (Losses)
Real Estate Investment Trusts	\$ 826,820	\$ 890,984	\$ 64,164
Real Estate Funds and Notes	2,015,032	2,291,346	276,314
American Homes 4 Rent II	88,660	123,910	35,250
Directly Owned Real Estate			
Retail	778,026	1,533,849	755,823
Office	1,597,195	1,744,301	147,106
Hotel	59,409	66,121	6,712
Industrial	186,723	844,681	657,958
Multifamily	131,102	293,749	162,647
Development	410,020	474,343	64,323
Total Real Estate	<u>\$ 6,092,987</u>	<u>\$ 8,263,284</u>	<u>\$ 2,170,297</u>

Alternative Investments

Alternative investments include the Fund's investments in absolute return strategies, private credit, private equity, and infrastructure. The APFC periodically reviews alternative investments for other than temporary impairment.

Absolute return strategies are investments in specialized funds that seek to deliver returns that are largely uncorrelated with traditional market driven asset classes. The Fund invested in two absolute return limited partnerships in which the Fund was the only limited partner ("fund-of-one"); both are currently in liquidation. The Fund also holds direct hedge fund investments in which the Fund is one of many limited partners. External investment management services for this strategy are provided by institutional investment managers who have acknowledged their status as fiduciaries to the Fund. Because of the off-exchange and private nature of many absolute return strategies, investments may have no readily determinable fair value, and the estimated fair values could differ significantly from values that would be obtained in a market transaction for the assets. Each manager provides the Fund with fair value estimates of partnership interests and undergoes an annual independent audit.

The Fund invests in private credit through limited partnerships that invest either directly in distressed or mezzanine debt, or in commingled limited liability funds with a distressed debt or credit opportunity focus. These investments are funded over time as opportunities arise. The limited partnerships and funds undergo annual independent audits. Private credit investments by their nature generally have no readily determinable fair value, and the estimated fair values may differ significantly from values that would be obtained in a market transaction for the assets.

During FY 2023, no private credit funds were determined to be impaired.

The Fund holds private equity through investments in limited liability companies and limited partnerships that typically invest in unlisted, illiquid common and preferred stock and, to a lesser degree, subordinated and senior debt of companies that are in most instances privately held. The APFC has hired external advisors to assist in the selection of private equity holdings diversified by geography and strategy. Private equity is funded slowly over time as opportunities are identified by APFC staff, the external advisors, and the underlying fund managers. The underlying private equity funds provide the Fund with fair value estimates of the investments utilizing the most current information available. In addition, the external advisors review the fair value estimates and the underlying private equity funds undergo annual independent audits. Private equity investments by their nature generally have no readily determinable fair value, and the estimated fair values may differ significantly from values that

would be obtained in a market transaction for the assets. During FY 2023, it was determined that nineteen private equity funds were impaired because it was more likely than not that the Fund would not recover their carrying cost over the remaining estimated holding period of the assets. In order to reflect the impairment in statutory net income and fund balance classifications, \$99.4 million of unrealized losses were realized through a write-down of cost to fair value. These impairments have no impact on the carrying value of investments or on the net increase in the fair value of private equity investments.

Infrastructure investments involve ownership or operating agreements in essential long-term service assets with high barriers to entry. Examples of infrastructure assets include: toll roads; airports; deep water ports; communication towers; and energy generation, storage and transmission facilities. Investments in this asset class are expected to have inflation protection attributes and exhibit low correlations with other major asset classes in the Fund's investment strategy. The Fund holds infrastructure investments through commingled funds organized as limited partnerships whose investment managers provide periodic fair value estimates and undergo annual independent audits. Infrastructure investments by their nature generally have no readily determinable fair value, and the estimated fair values may differ significantly from values that would be obtained in a market transaction for the assets. During FY 2023 it was determined that no infrastructure funds were impaired.

Alternative investments at June 30, 2023 are summarized as follows (in thousands):

	Cost	Fair Value	Unrealized Gains
Absolute Return	\$ 3,996,041	\$ 5,334,364	\$ 1,338,323
Private Credit	2,356,648	2,690,337	333,689
Private Equity	9,633,323	15,321,168	5,687,845
Infrastructure	2,645,590	3,693,301	1,047,711
Total Alternative Investments	<u>\$ 18,631,602</u>	<u>\$ 27,039,170</u>	<u>\$ 8,407,568</u>

Securities Lending

State regulations at 15 AAC 137.510 and APFC investment policy authorize the APFC to enter into securities lending transactions on behalf of the Fund. Through a contract with the Bank of New York Mellon (the Bank), the Fund lends marketable debt and equity securities to borrowers who are banks and broker-dealers. The loans are collateralized with cash or certain marketable securities. Under APFC's contract with the Bank, the Bank must mark the loaned securities and collateral to the market daily, and the loan agreements require the borrowers to maintain the collateral at not less than 102 percent of the fair value of domestic loaned securities (and non-domestic loaned securities denominated in U.S. dollars) and not less than 105 percent of the fair value for other non-domestic loaned securities. The APFC can sell securities that are on loan. If a borrower fails to return the loaned securities (borrower default), the Bank can use cash collateral (and the proceeds on the sale of any non-cash collateral) to purchase replacement securities. Generally, the APFC is protected from credit risk associated with the lending transactions through indemnification by the Bank against losses resulting from counterparty failure, the reinvestment of cash collateral, default on collateral investments, or a borrower's failure to return loaned securities.

Cash collateral received for loaned securities is reported on the Fund's balance sheets and invested by the Bank on behalf of the Fund. As of June 30, 2023, such investments were in overnight repurchase agreements that had a weighted-average-maturity of one day. The average term of the loans was also one day. At June 30, 2023 the value of securities on loan is as follows (in thousands):

Fair Value of Securities on Loan, Secured by Cash Collateral	\$ 1,755,665
Cash Collateral	1,791,238
Fair Value of Securities on Loan, Secured by Non-cash Collateral	6,227,202
Non-cash Collateral	6,847,010

The Fund receives 80 percent of earnings derived from securities lending transactions, and the Bank retains 20 percent. During the year ended June 30, 2023, the Fund incurred no losses from securities lending transactions. The Fund received income of \$23.8 million from securities lending for the year ended June 30, 2023, which is included in the real estate and other income line on the statements of revenues, expenditures and changes in fund balances.

Fair Value Measurement

Various inputs are used in valuing the investments held by the Fund. U.S. GAAP establishes a hierarchy of inputs used to value investments emphasizing observable inputs and minimizing unobservable inputs. These input levels are summarized as follows:

Level 1 - Quoted prices for identical assets in an active market.

Level 2 - Inputs, other than quoted prices, that are observable for the asset, either directly or indirectly.

Level 3 - Unobservable inputs. Unobservable inputs should only be used to the extent that observable inputs are not available for a particular asset.

Investments measured using NAV per share as a practical expedient to fair value are not categorized into input levels. The input levels used to measure the Fund's investments at June 30, 2023 are summarized as follows (in thousands):

	Measured Using Input Levels			Measured Using	
	Level 1	Level 2	Level 3	NAV	Total
Marketable Debt Securities	\$ 1,971,243	\$ 11,232,339	\$ 419	\$ —	\$ 13,204,001
Preferred and Common Stock	26,651,404	16,921	9	101,184	26,769,518
Real Estate	890,984	—	—	7,372,300	8,263,284
Absolute Return	—	—	—	5,334,364	5,334,364
Private credit	—	—	—	2,690,337	2,690,337
Private equity	—	—	—	15,321,168	15,321,168
Infrastructure	—	—	—	3,693,301	3,693,301
Total Investments	<u>\$ 29,513,631</u>	<u>\$ 11,249,260</u>	<u>\$ 428</u>	<u>\$ 34,512,654</u>	<u>\$ 75,275,973</u>

Marketable debt securities and preferred and common stock classified as level 1 are valued using prices quoted in active markets for those securities. Marketable debt securities classified as level 2 are valued using matrix pricing and those classified at level 3 are term loans. Commingled funds reported at NAV use the capital account balance nearest to the balance sheet date, adjusted for subsequent contributions and distributions made prior to the balance sheet date.

Publicly traded real estate investment trusts are valued using prices quoted in active markets and are reported as level 1. Directly held real estate, private real estate funds, and real estate debt investments are reported at the NAV of the capital account balance nearest to the balance sheet date, adjusted for subsequent contributions and distributions made prior to the balance sheet date. The underlying directly owned real estate investments are subject to annual appraisals and audits.

Absolute return investments are reported at the NAV of the capital account balance nearest to the balance sheet date, adjusted for subsequent contributions and distributions made prior to the balance sheet date. Absolute return investments undergo annual independent financial statement audits. The redemption notice period is from 1-91 days and the frequency of redemption is daily to quarterly.

Private credit investments are reported at NAV of the capital account balance nearest to the balance sheet date, adjusted for subsequent contributions and distributions made prior to the balance sheet date. Private credit investments undergo annual independent financial statement audits. Redemptions are not allowed and the usual life of these investments is 5-7 years.

Private equity investments are reported at the NAV of the capital account balance nearest to the balance sheet date, adjusted for subsequent contributions and distributions made prior to the balance sheet date. Private equity investments undergo annual independent financial statement audits. Redemptions are not allowed and the usual life of these investments is 10-12 years.

Infrastructure investments are reported at the NAV of the capital account balance nearest to the balance sheet date, adjusted for subsequent contributions and distributions made prior to the balance sheet date. Infrastructure investments undergo annual independent financial statement audits. Redemptions are not allowed and the usual life of these investments is 5-7 years.

Investment Income by Source

Investment income during the year ended June 30, 2023, is summarized as follows (in thousands):

Interest	
Marketable Debt Securities	\$ 428,286
Short-term	74,445
Total Interest	<u>\$ 502,731</u>
Total Dividends	<u>\$ 671,564</u>
Real Estate and Other Income	
Directly Owned Real Estate	\$ 97,390
Real Estate Investment Trusts	37,777
Real Estate Fund and Notes	43,519
Absolute Return	93
Private Credit	99,977
Infrastructure	4,008
Private Equity	154,074
Class Action Litigation	1,557
Security Lending, Commission Recapture, and Other	24,522
Total Real Estate and Other Income	<u>\$ 462,917</u>

Foreign Exchange Contracts, Futures and Off-Balance Sheet Risk

Certain APFC external investment managers enter into foreign currency forward exchange contracts (FX forward contracts) to buy and sell specified amounts of foreign currencies for the Fund at specified rates and future dates for the purpose of managing or optimizing foreign currency exposure. The maturity periods for outstanding contracts at June 30, 2023 ranged between one and 100 days.

The counterparties to the FX forward contracts consisted of a diversified group of financial institutions. The Fund is exposed to credit risk to the extent of non-performance by these counterparties. The Fund's market risk as of June 30, 2023 is limited to the difference between contractual rates and forward market rates determined at the end of the fiscal year.

FX forward contracts for FY 2023 are summarized as follows (in thousands):

Fair Value of FX Forward Contracts, Beginning of Year	\$ 42,662
Net Change in Fair Value of FX Forward Contracts	<u>(39,731)</u>
Fair Value of FX Forward Contracts, End of Year	<u>\$ 2,931</u>
Notional Amount of FX Forward Contracts, End of Year	<u>\$ 5,909,068</u>

Certain APFC equity and fixed income investment managers are permitted to trade equity and U.S. Treasury index futures for the Fund's account. Equity index futures are traded in both domestic and non-domestic markets based on an underlying stock exchange value. Index futures are settled with cash for the net difference between the trade price and the settle price.

Futures in equity accounts for FY 2023 are summarized as follows (in thousands):

Fair Value of Equity Index Futures, Beginning of Year	\$ (1,366)
Net Change in Fair Value of Equity Index Future	<u>8,120</u>
Fair Value of Equity Index Future, End of Year	<u>\$ 6,754</u>
Notional Amount of Equity Index Future, End of Year	<u>\$ 87,593</u>

Futures in fixed income accounts for FY 2023 is summarized as follows (in thousands):

Fair Value of US Treasury Index Futures, Beginning of Year	\$ 3,556
Net Change in Fair Value of US Treasury Index Futures	<u>(11,219)</u>
Fair Value of US Treasury Index Futures, End of Year	<u>\$ (7,663)</u>
Notional Amount of US Treasury Index Futures, End of Year	<u>\$ 29,843</u>

NOTE 5 – CAPITAL ASSETS

PRIMARY GOVERNMENT

Capital assets, which include property, plant, equipment, intangibles, and infrastructure items (highways, bridges, and similar items) are reported in the applicable governmental and business-type activity columns of the government-wide financial statements. Intangibles are grouped with the asset class they most resemble except for leases, which are grouped under intangible assets. Easements and right of way are grouped with land, and software is grouped with equipment.

Capitalization policy and useful lives for capital assets are as follows:

Capital Asset	Governmental Activities		Business-Type Activities	
	Capitalize at Value	Useful Life	Capitalize at Value	Useful Life
Land	All	Indefinite	All	Indefinite
Infrastructure	\$ 1,000,000	15-75	\$ 100,000	5-40
Buildings	1,000,000	50	100,000	10-40
Intangible Assets and Computer Software	500,000	3-7		
Building Improvements	100,000	15	All	5-40
Machinery/Equipment	100,000	3-60	5,000	5-10
Construction in Progress				

When a proprietary or fiduciary fund has its own capitalization policy, capital assets will be capitalized under that policy rather than in accordance with the above table.

State of Alaska art, library reserve, and museum collections that are considered inexhaustible, in that their value does not diminish over time, are not capitalized. These assets are held for public exhibition, education, or research rather than financial gain, and are protected, kept unencumbered, cared for, and preserved. Proceeds from the sale of collection items are used to acquire other items for collections.

Capital asset activities for the fiscal year ended June 30, 2023, are as follows (in millions):

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Intangible - Easements and Right-of-Way	\$ 711	\$ 9	\$ —	\$ 720
Land	383	—	—	383
Construction in progress	1,652	707	(660)	1,699
Total capital assets not being depreciated	<u>2,746</u>	<u>716</u>	<u>(660)</u>	<u>2,802</u>
Capital assets being depreciated:				
Buildings	2,050	27	(10)	2,067
Intangible - Software	345	—	—	345
Equipment	1,259	69	(8)	1,320
Infrastructure	11,185	584	—	11,769
Total capital assets being depreciated	<u>14,839</u>	<u>680</u>	<u>(18)</u>	<u>15,501</u>
Less accumulated depreciation for:				
Buildings	(683)	(65)	7	(741)
Intangible - Software	(288)	(27)	—	(315)
Equipment	(717)	(50)	7	(760)
Infrastructure	(7,505)	(408)	—	(7,913)
Total accumulated depreciation	<u>(9,193)</u>	<u>(550)</u>	<u>14</u>	<u>(9,729)</u>
Total capital assets being depreciated, net	<u>5,646</u>	<u>130</u>	<u>(4)</u>	<u>5,772</u>
Capital assets, net	<u>\$ 8,392</u>	<u>\$ 846</u>	<u>\$ (664)</u>	<u>\$ 8,574</u>

Governmental Activities	Beginning Balance (Restated)	Additions	Deletions	Ending Balance
Lease and SBITA assets being amortized:				
Buildings	306	34	(7)	333
IT Subscriptions	41	9	—	50
Total lease and SBITA assets being amortized	<u>347</u>	<u>43</u>	<u>(7)</u>	<u>383</u>
Less accumulated amortization for:				
Buildings	(42)	(36)	6	(72)
IT Subscriptions	—	(14)	—	(14)
Total accumulated amortization	<u>(42)</u>	<u>(50)</u>	<u>6</u>	<u>(86)</u>
Total lease and SBITA assets being depreciated, net	<u>305</u>	<u>(7)</u>	<u>(1)</u>	<u>297</u>
Lease and SBITA assets, net	<u>\$ 305</u>	<u>\$ (7)</u>	<u>\$ (1)</u>	<u>\$ 297</u>

Internal service funds predominantly serve the governmental funds. Accordingly, capital assets and lease assets for internal service funds are included as part of the above schedules for governmental activities.

Business-Type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 31	\$ —	\$ —	\$ 31
Construction in Progress	6	44	(32)	18
Total capital assets not being depreciated	<u>37</u>	<u>44</u>	<u>(32)</u>	<u>49</u>
Capital assets being depreciated:				
Buildings	1,155	2	—	1,157
Equipment	150	8	(1)	157
Infrastructure	1,169	21	—	1,190
Total capital assets being depreciated	<u>2,474</u>	<u>31</u>	<u>(1)</u>	<u>2,504</u>
Less accumulated depreciation for:				
Buildings	(601)	(32)	—	(633)
Equipment	(119)	(7)	1	(125)
Infrastructure	(671)	(37)	—	(708)
Total accumulated depreciation	<u>(1,391)</u>	<u>(76)</u>	<u>1</u>	<u>(1,466)</u>
Total capital assets being depreciated, net	<u>1,083</u>	<u>(45)</u>	<u>—</u>	<u>1,038</u>
Capital assets, net	<u>\$ 1,120</u>	<u>\$ (1)</u>	<u>\$ (32)</u>	<u>\$ 1,087</u>

The following relates to the land owned by the State:

The total state entitlement amounts to approximately 105.8 million acres, 102.6 million of which was received through the Statehood Act. In accordance with the Alaska Statehood Act section 6(g), Alaska Native Claims Settlement Act, and the Alaska National Interest Lands Conservation Act, section 906(c), 100.6 million acres have been patented or “tentatively approved.”

The State disposes of various land parcels through several programs. However, the State generally retains the subsurface rights of the land upon disposal.

Depreciation and amortization expense was charged to the functions of the primary government as follows (in millions):

Governmental Activities:	<u>Capital Assets</u>	<u>Leases / SBITAs</u>
General Government	\$ 21	\$ 11
Education	15	1
Health and Human Services	25	2
Law and Justice	5	4
Natural Resources	4	—
Development	2	2
Public Protection	15	3
Transportation	432	22
University	—	—
Depreciation on capital assets held by the state's internal service funds is charged to the various functions based on their use of the assets.	31	5
Total Depreciation Expense - Governmental Activities	<u>\$ 550</u>	<u>\$ 50</u>
Business-Type Activities:		
Enterprise	\$ 76	

DISCRETELY PRESENTED COMPONENT UNITS

The estimated useful lives of capital assets range from 4 to 50 years. Intangibles are reported separately in the notes to the financial statements; however, on the face of the financial statements, intangibles that are not depreciated are grouped with the asset class they most resemble. Easements and Right-of-Way are grouped with Construction in Progress.

The following table summarizes net capital assets reported by the discretely presented component units at June 30, 2023 (in millions):

	Beginning Balance (Restated)	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Intangible - Easements and Right-of-Way	\$ 31	\$ 12	\$ —	\$ 43
Land	131	3	—	134
Museum Collections	7	—	—	7
Construction in Progress	296	111	(74)	333
Total capital assets not being depreciated	465	126	(74)	517
Capital assets being depreciated/depleted:				
Intangible - Software	1	—	—	1
Intangible - Right of Use	—	—	—	—
Land	4	—	—	4
Library Books	53	—	—	53
Buildings	2,799	17	—	2,816
Equipment	982	37	(7)	1,012
Infrastructure	2,251	26	(7)	2,270
Total capital assets being depreciated/depleted	6,090	80	(14)	6,156
Less accumulated depreciation/depletion for:				
Intangible - Software	—	—	—	—
Intangible - Right of Use	—	—	—	—
Land	(1)	—	—	(1)
Library Books	(47)	(1)	—	(48)
Buildings	(1,497)	(80)	—	(1,577)
Equipment	(637)	(46)	7	(676)
Infrastructure	(1,263)	(67)	6	(1,324)
Total accumulated depreciation/depletion	(3,445)	(194)	13	(3,626)
Total capital assets being depreciated/depleted, net	2,645	(114)	(1)	2,530
Capital assets, net	\$ 3,110	\$ 12	\$ (75)	\$ 3,047

University of Alaska art and museum collections, which are capitalized but not depreciated, are held for public exhibition, education, or research rather than financial gain, and are protected, kept unencumbered, cared for, and preserved. Proceeds from the sale of collection items are used to acquire other items for collections.

The beginning balance was restated due to a correction of an error. See Note 14 for additional information.

	Beginning Balance (Restated)	Additions	Deletions	Ending Balance
Lease assets not being amortized:				
Land	\$ —	\$ —	\$ —	\$ —
Museum Collections	—	—	—	—
Construction in Progress	—	—	—	—
Total lease assets not being amortized	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Lease and SBITA assets being amortized:				
Land	3	—	—	3
Library Books	—	—	—	—
IT Subscriptions	8	—	—	8
Buildings	5	2	—	7
Equipment	1	4	—	5
Infrastructure	—	—	—	—
Total lease and SBITA assets being amortized	<u>17</u>	<u>6</u>	<u>—</u>	<u>23</u>
Less accumulated amortization for:				
Land	—	—	—	—
Library Books	—	—	—	—
Buildings	(2)	(1)	—	(3)
IT Subscriptions	(2)	—	—	(2)
Equipment	—	(1)	—	(1)
Infrastructure	—	—	—	—
Total accumulated amortization	<u>(4)</u>	<u>(2)</u>	<u>—</u>	<u>(6)</u>
Total lease and SBITA assets being amortized, net	<u>13</u>	<u>4</u>	<u>—</u>	<u>17</u>
Lease and SBITA assets, net	<u>\$ 13</u>	<u>\$ 4</u>	<u>\$ —</u>	<u>\$ 17</u>

The Alaska Railroad Corporation's fiscal year ends on December 31, which caused the beginning balance to be restated due to the implementation of GASB Statement No. 87 for Alaska Railroad Corporation.

NOTE 6 – SHORT-TERM DEBT, BONDS PAYABLE AND OTHER LONG-TERM OBLIGATIONS

A. SUMMARY OF CHANGES

Short-Term Debt

Two enterprise funds, the Alaska Clean Water Fund and the Alaska Drinking Water Fund issued revenue anticipation bonds during FY 2023 totaling \$1,385 thousand and \$1,402 thousand respectively. The proceeds were used to fund the State share of loan distributions and administration costs. In accordance with the Environmental Protection Agency regulations, interest and investment earnings were then used to retire the revenue anticipation notes.

Long-Term Liabilities

The following table summarizes changes in long-term liabilities for Governmental Activities for the fiscal year ended June 30, 2023 (in thousands):

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Revenue bonds payable	\$ 308,742	\$ 3,358	\$ 15,572	\$ 296,528	\$ 4,680
General obligation debt	673,803	57,922	111,297	620,428	45,212
Notes from direct borrowings and direct placements	1,069	—	1,069	—	—
Leases, transfer of ownership and SBITAs	462,187	40,823	64,319	438,691	62,362
Unearned revenue	363,012	289,667	511,909	140,770	77,242
Certificates of participation	19,870	—	2,474	17,396	2,615
Compensated absences	191,790	177,341	167,762	201,369	163,664
Claims and judgments	186,397	42,079	27,560	200,916	34,385
Pollution remediation	125,107	5,106	4,535	125,678	12,568
Other noncurrent liabilities	37,823	87,379	90,757	34,445	612
Net pension liability	2,328,108	1,614,992	—	3,943,100	—
Net OPEB liability	—	—	—	—	—
Total	\$ 4,697,908	\$ 2,318,667	\$ 997,254	\$ 6,019,321	\$ 403,340

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for internal service funds are included as part of the above totals for governmental activities.

The General Fund in which the leases and transfer of ownership contracts are recorded typically liquidate these liabilities. The compensated absence obligations are typically liquidated by the funds incurring the related salaries and wages. Claims and judgments attributable to governmental activities will generally be liquidated by the General Fund, except for the payments by Capital Project Funds for the rebate of arbitrage. Certain claims and judgment liquidations will receive proportional federal reimbursement. Other non-current liabilities due within one year will be liquidated by the General Fund and those due after one year will be liquidated by the Reclamation Bonding Pool, a special revenue fund.

The Internal Revenue Code and arbitrage regulations issued by the Internal Revenue Service require rebate to the federal government of excess investment earnings on bond proceeds if the yield on those earnings exceeds the effective yield on the related tax-exempt bonds issued. Arbitrage rebates payable are reported under claims and judgments.

The following table summarizes changes in long-term liabilities for business-type activities for the fiscal year ended June 30, 2023 (in thousands):

Business-Type Activities	Beginning Balance (Restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Revenue bonds payable	\$ 278,414	\$ —	\$ 9,983	\$ 268,431	\$ 9,835
Unearned revenue	20,069	13,259	5,542	27,786	27,786
Compensated absences	5,415	4,599	3,988	6,026	4,074
Pollution remediation	8,688	8,235	2,693	14,230	1,423
Other Noncurrent Liabilities	41,337	—	2,649	38,688	—
Net pension liability	57,618	26,790	216	84,192	—
Net OPEB liability	—	—	—	—	—
Total	\$ 411,541	\$ 52,883	\$ 25,071	\$ 439,353	\$ 43,118

The beginning balance was restated for unearned revenue due to a correction of an error by the Alaska International Airport.

B. NET PENSION LIABILITY

Net Pension Liability is recorded in the schedule of long-term liabilities above. The PERS and TRS total pension liability for the June 30, 2022 measurement date was determined by actuarial valuations as of June 30, 2021, which were rolled forward to June 30, 2022 and adjusted to reflect updated assumptions. The JRS and NGNMRS total pension liability for the June 30, 2022 measurement date was determined by actuarial valuations as of June 30, 2022. The actuarial valuations used the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2022:

System	Investment Rate of Return	Inflation Rate	Salary Scale Increases
PERS	7.38%, net of pension plan investment expenses. This is based on an average inflation of 2.50% and a real return of 4.88%	2.5%	Based on service, from 7.75% to 2.75% for Peace Officer/Firefighter Graded by service from 6.75% to 2.75% for all others
TRS	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real return of 4.88%	2.5%	Based on service, from 7.00% to 2.85%
JRS	7.25%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return 4.75%	2.5%	0% per year through FY 2024, 3.00% per year thereafter
NGNMRS	5.75%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 3.25%	2.5%	None

PERS pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual experience. Pre-commencement mortality rates were based on 100 percent of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 91 percent of male and 96 percent of female rates of the RP-2014 healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Disabilities are assumed to be occupational 75 percent of the time for Peace Officer/Firefighters, 40 percent of the time for others. The actuarial assumptions used in the June 30, 2021 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017. The actuarial assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 actuarial valuation except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

TRS pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual experience. Pre-commencement mortality rates were based on 100 percent of the RP-2014 white-collar employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 93

percent of male and 90 percent of female rates of the RP-2014 white-collar healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Deaths are assumed to result from occupational causes 15 percent of the time. Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. The actuarial assumptions used in the June 30, 2021 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. The assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 valuation except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

JRS pre-commencement and post-commencement mortality rates were based on the 2017-2021 actual experience, to the extent the experience was statistically credible. In accordance with Pub-2010 general employee/retiree table, above median, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement beneficiary mortality in accordance with Pub-2010 contingent survivor table, above-median, amount-weighted, and projected with MP-2021 generational improvement. The beneficiary mortality table is applied only after the death of the original member. The actuarial assumption used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. For the June 30, 2022 actuarial valuation, the salary increase and the pensioner benefit increase assumptions were further modified to be 5.00 percent for FY 2023, and 3.00 percent per year thereafter to better reflect expected short-term experience. The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

NGNMRS pre-commencement and post commencement mortality rates were based on the Pub-2010 safety employee/retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement beneficiary mortality in accordance with Pub-2010 contingent survivor table, above-median, amount-weighted, and projected with MP-2021 generational improvement. The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an experience study for the period from July 1, 2017 to June 30, 2021. The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

For PERS, TRS, JRS, and NGNMRS, the long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 are summarized in the next table (note that the rates shown exclude the inflation component):

System	Asset Class	Long-term Expected Real Rate of Return	Allocation	Range
PERS/TRS	Domestic Equity	6.51%	27.00%	+/- 6%
	Global Equity (ex-U.S.)	5.70	18.00	+/- 4
	Aggregate Bonds	0.31	21.00	+/- 10
	Opportunistic	—	6.00	+/- 4
	Real Assets	3.71	14.00	+/- 7
	Private Equity	9.61	14.00	+/- 6
	Cash Equivalents	(0.50)	—	—
JRS	Domestic Equity	6.51	27.00	+/- 6
	Global Equity (non-U.S.)	5.70	18.00	+/- 4
	Aggregate Bonds	0.31	21.00	+/- 10
	Opportunistic	—	6.00	+/- 4
	Real Assets	3.71	14.00	+/- 7
	Private Equity	9.61	14.00	+/- 6
	Cash Equivalents	(0.50)	—	—
NGNMRS	Broad Domestic Equity	6.51	20.00	+/- 6
	Global Equity (non-U.S.)	5.73	13.00	+/- 4
	Aggregate Bonds	0.31	46.00	+/- 10
	Opportunistic	—	6.00	+/- 4
	Real Assets	3.71	7.00	+/- 4
	Private Equity	9.61	8.00	+/- 4
	Cash Equivalents	(0.50)	—	—

The discount rate used to measure the total pension liability was 7.25 percent for PERS, TRS and JRS which is no change from the June 30, 2021 measurement. The discount rate used to measure the total pension liability was 5.75 percent for NGNMRS which a 1.25 percent decrease from the June 30, 2021 measurement. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the System Pension Plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability in accordance with the method prescribed by GASB 68. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefit payments not covered by the System Pension Plans' fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 4.09 percent as of June 30, 2022.

The following presents the net pension liability/(asset) for each plan as of June 30, 2022, calculated using the discount rate, as well as what the respective plans' net pension liability/(asset) would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate (in thousands):

	1% Decrease 6.25%	Discount Rate 7.25%	1% Increase 8.25%
Primary Government's proportionate share of the PERS net pension liability/(asset)	\$ 3,386,765	\$ 2,515,767	\$ 1,781,334
Discrete Component Units' proportionate share of the PERS net pension liability/(asset)	355,471	264,052	186,967
Primary Government's proportionate share of the TRS net pension liability/(asset)	16,152	10,799	6,283
Discrete Component Units' proportionate share of the TRS net pension liability/(asset)	38,482	25,728	14,969
Primary Government's JRS net pension liability/(asset)	23,347	46	(19,804)
	1% Decrease 4.75%	Discount Rate 5.75%	1% Increase 6.75%
Primary Government's NGNMRS net pension liability/(asset)	\$ (13,535)	\$ (16,327)	\$ (18,718)

The State's proportion of the net pension liability for the defined benefits multiple employer plans were based on projections of the present value of the State's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers from July 1, 2022 to a projected fully funded year of 2039. At June 30, 2022 the proportionate share of the net pension liability attributed to the State was 54.54 percent (49.36 percent for the primary government and 5.18 percent for the discrete component units) for the Public Employees' Retirement System (PERS) and 2.19 percent (0.65 for the primary government and 1.54 for the discrete component units) for the Teacher's Retirement System (TRS). This was a decrease of 0.19 percent (0.40 percent increase for the primary government and 0.59 percent decrease for the discrete component units) for PERS and an decrease of 0.39 percent (0.00 percent increase for the primary government and 0.39 percent decrease for the discrete component units) for TRS from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the State recognized pension expense of \$160,045 thousand (\$169,126 thousand for the primary government and (\$9,081) thousand for the discrete component units) broken out by plan as follows (in thousands):

<u>Systems</u>	<u>Pension Expense</u>
Public Employees' Retirement System - Primary Government	\$ 176,406
Public Employees' Retirement System - Discrete Component Units	(5,834)
Teachers' Retirement System - Primary Government	815
Teachers' Retirement System - Discrete Component Units	(3,247)
Judicial Retirement System - Primary Government	(9,185)
Alaska National Guard and Alaska Naval Militia Retirement System - Primary Government	1,090

At June 30, 2023, the State reported deferred outflows of resources and deferred inflows of resources related to pension plans from the following sources by plan (in thousands):

		Deferred Outflows of Resources	Deferred Inflows of Resources
PERS			
Primary Government	Difference Between Projected and Actual Investment Earnings	\$ 71,927	\$ —
	Contributions Subsequent to the Measurement Date	231,768	—
Discrete Component Units	Difference Between Expected and Actual Experience	—	—
	Difference Between Projected and Actual Investment Earnings Contributions Subsequent to the Measurement Date	7,549 29,501	— —
TRS			
Primary Government	Difference Between Expected and Actual Experience	—	35
	Difference Between Projected and Actual Investment Earnings	477	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	—	5
	Changes in Assumption	91	—
	Contributions Subsequent to the Measurement Date	1,001	—
Discrete Component Units	Difference Between Expected and Actual Experience	—	84
	Difference Between Projected and Actual Investment Earnings	1,136	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	—	705
	Changes in Assumptions	216	—
	Contributions Subsequent to the Measurement Date	2,206	—
JRS			
Primary Government	Difference Between Projected and Actual Investment Earnings	3,625	—
	Difference Between Expected and Actual Experience	1,780	—
	Changes in Assumptions	—	806
	Contributions Subsequent to the Measurement Date	10,743	—
NGNMRS			
Primary Government	Difference Between Projected and Actual Investment Earnings	1,641	—
	Difference Between Expected and Actual Experiences	907	111
	Changes in Assumptions	1,778	—

\$275,219 thousand reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in fiscal year 2024 (\$243,512 thousand for the primary government and \$31,707 thousand for discrete component units).

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense for each plan as follows (in thousands):

Year Ending June 30	PERS - Primary Government	PERS - Discrete Component Units	TRS - Primary Government	TRS - Discrete Component Units	JRS - Primary Government	NGNMRS - Primary Government
2024	\$ (8,551)	\$ (898)	\$ (22)	\$ (746)	\$ (1,590)	1,351
2025	(21,918)	(2,300)	(178)	(425)	(2,120)	1,172
2026	(52,617)	(5,523)	(414)	(986)	(2,109)	381
2027	155,013	16,270	1,141	2,720	6,551	1,310
2028	—	—	—	—	—	—
Thereafter	—	—	—	—	—	—

SPECIAL FUNDING SITUATION

Under Governmental Accounting Standards Board Statement No. 68, a special funding situation exists when a nonemployer entity is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity or entities and either (1) the amount of contributions for which the nonemployer entity legally is responsible is not dependent upon one or more events unrelated to pensions or (2) the nonemployer is the only entity with a legal obligation to make contributions directly to a pension plan.

In an opinion dated August 3, 2015, the Department of Law advised that AS 39.35.280 and AS 14.25.085 did not create “legal responsibility” in the State to make contributions for non-State PERS and TRS participating employers, and that a “special funding situation” did not exist for purposes of GASB 68. The Department of Law further advised that the State should only report on its balance sheet those net pension liabilities attributable to the State as a participating employer. That opinion is incorporated by reference to this note.

On November 25, 2015, however, GASB staff advised the Department of Administration and the Department of Law that the term “legally responsible” for purposes of GASB 68 should not be construed in a legally enforceable sense, and that the reporting of net pension liability attributable to special funding situations on the State’s balance sheet does not mean that the State is legally obligated for such underlying net pension liabilities. Rather, the reporting of such amounts merely reflects an “economic reality” that the State is making state assistance payments on behalf of participating employers pursuant to AS 39.35.280 and AS 14.25.085. Nevertheless, GASB staff advised that the existence of such statutes, irrespective of their constitutional validity, required the State to report these amounts as liabilities on its balance sheet. Moreover, in a memo dated December 16, 2015, the Division of Legislative Audit stated that the constitutional prohibition against dedicated revenue and limitations on one legislature binding the appropriation power of a subsequent legislature are not permissible exceptions to this accounting rule.

Accordingly, the State is reporting such amounts on its balance sheet, but the State affirmatively disclaims any and all legal responsibility or obligation, in a legally enforceable sense, for the non-State employer GASB 68 net pension liabilities reported as liabilities on the basic financial statements herein. The State acknowledges that municipalities and school districts have taken the position that they are not claiming responsibility for liabilities beyond the obligations they report in their financial statements.

The assumptions for the portion of the net pension liability attributed to the special funding situation for both the PERS and TRS plans are the same as those previously listed. The proportionate share of the net pension liability attributed to the special funding situation was based on a projection of the present value of the State’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers from July 1, 2023 to a projected fully funded year of 2039.

The following presents the State's proportionate share of the net pension liability calculated using the discount rate, as well as what the State's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current rate for the special funding situation portion (in thousands):

	1% Decrease 6.25%	Discount Rate 7.25%	1% Increase 8.25%
PERS net pension liability	\$ 746,539	\$ 554,547	\$ 392,658
TRS net pension liability	1,415,142	946,135	550,492

At June 30, 2022 the proportionate share of the net pension liability attributed to the State for the special funding situation was 10.88 percent for the Public Employee's Retirement System (PERS) and 56.76 percent for the Teacher's Retirement System (TRS), which was a increase of 4.85 percent and an increase of 11.15 percent from its proportion measured as of June 30, 2021 for PERS and TRS respectively.

For the year ended June 30, 2023, the State recognized expenses of (\$216,060) thousand in relation to the special funding situation broken out by plan as follows (in thousands):

<u>Systems</u>	<u>Pension Expense</u>
Public Employees' Retirement System	\$ 255,877
Teachers' Retirement System	217,207

At June 30, 2023, the State reported deferred outflows of resources and deferred inflows of resources related to pension plans for the special funding situation amounts from the following sources by plan (in thousands):

		Deferred Outflows of Resources	Deferred Inflows of Resources
PERS	Difference Between Projected and Actual Investment Earnings	15,855	—
	Contributions Subsequent to the Measurement Date	33,933	—
TRS	Difference Between Expected and Actual Experience	—	3,079
	Difference Between Projected and Actual Investment Earnings	41,777	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	20,466	—
	Changes in Assumptions	7,951	—
	Contributions Subsequent to the Measurement Date	90,412	—

\$124,345 thousand reported as deferred outflows of resources related to the special funding situation resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in fiscal year 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the special funding situation will be recognized as expenses for each plan as follows (in thousands):

Year Ending June 30	PERS	TRS
2024	\$ (1,885)	\$ 18,975
2025	(4,831)	(15,612)
2026	(11,598)	(36,256)
2027	34,169	100,009
2028	—	—
Thereafter	—	—

STATE ADMINISTERED SINGLE EMPLOYER PLANS

The schedules of changes in plan net pension liability/(asset) for the JRS and NGNMRS defined benefit pension plan as of the measurement date, June 30, 2022 are below (in thousands):

JRS	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at June 30, 2021	\$ 218,717	\$ 245,048	\$ (26,331)
Changes for the year:			
Service Cost	5,851	—	5,851
Interest	15,992	—	15,992
Differences between expected and actual experience	2,627	—	2,627
Changes in assumptions	(1,190)	—	(1,190)
Contributions - employer	—	10,823	(10,823)
Contributions - employee	—	862	(862)
Net investment income	—	(14,674)	14,674
Benefit payments, including refunds of employee contributions	(14,770)	(14,770)	—
Administrative expense	—	(107)	107
Net Changes	8,510	(17,866)	26,376
Balances at June 30, 2022	\$ 227,227	\$ 227,182	\$ 45

NGNMRS	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a)-(b)
Balances at June 30, 2021	\$ 25,228	\$ 49,813	\$ (24,585)
Changes for the year:			
Service Cost	657	—	657
Interest	1,439	—	1,439
Differences between expected and actual experience	1,242	—	1,242
Changes in assumptions	816	—	816
Net investment income	—	(3,746)	3,746
Benefit payments, including refunds of employee contributions	(1,621)	(1,621)	—
Administrative expense	—	(358)	358
Net Changes	2,533	(5,725)	8,258
Balances at June 30, 2022	\$ 27,761	\$ 44,088	\$ (16,327)

NON-STATE ADMINISTERED SINGLE EMPLOYER PLANS

The Alaska Railroad Corporation (ARRC) is a component unit of the State of Alaska. The ARRC has a single-employer defined benefit pension plan administered by the Tax Deferred Savings and Pension Committee covering all regular represented and nonrepresented employees who are not covered by the Civil Service Retirement System. The net pension liability/(asset) was measured as of December 31, 2022, and the total pension liability/(asset) used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of January 1, 2022. The actuarial valuation used the following actuarial assumptions:

<u>Actuarial Assumption</u>	<u>December 31, 2022</u>
Inflation	2.5%
Salary increases	2.5% CPI plus merit based rates
Long term rate of return	7.25%
Cost of living allowance	1.25%
Retirement, disablement, and termination	Based on 2015-2019 experience study
Administrative expenses	0.66% of payroll, based on current year actual expense

Mortality rates were based on the Society of Actuaries RP-2014 healthy annuitant mortality table, rolled back to 2006 using MP-2014 and projected forward to 2015 using MP-2017, adjusted 91 percent for males and 96 percent for females and the Scale MP-2021 generational mortality improvement in longevity that management expects to occur in the future.

The long-term expected rate of return on pension plan investments of 7.25 percent was determined by management using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the intermediate-term and long-term expected rates of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target allocation</u>	<u>Intermediate-term expected real rate of return</u>	<u>Long-term expected real rate of return</u>
U.S. Treasury Inflation-Protected Securities (TIPS)	5.00%	(0.49)%	2.20%
Total Return Bond	13.00	(0.10)	2.68
Global Bond	5.00	0.63	2.68
High Yield Bond	7.00	2.15	3.66
Domestic Large Cap	20.00	3.61	5.85
Domestic Mid Cap	12.00	4.59	6.10
Domestic Small Cap	8.00	4.83	6.34
International Equity	13.00	4.34	5.61
Commodities	2.00	3.32	3.90
Real Estate	15.00	3.56	4.63
Total	<u>100.00%</u>		

The discount rate used to measure the total pension liability/(asset) was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and the ARRC contributions will be made based on the actuarially determined contribution rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the net pension liability/(asset) calculated using the discount rate of 7.25 percent as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage point lower or higher than the current rate (in thousands):

	1% Decrease (6.25%)	Current discount rate (7.25%)	1% Increase (8.25%)
Net pension liability/(asset)	\$ 69,855	\$ 32,387	\$ 1,496

For the year ended December 31, 2022, the ARRC recognized pension expense of (\$5.4 million) and the following deferred outflows and deferred inflows (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 501	\$ 4,733
Changes in assumptions	2,780	6,638
Net difference between actual and projected earnings on investments	21,486	—

Deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows (in thousands):

	Amount
Year ending December 31,	
2023	\$ (708)
2024	1,151
2025	3,253
2026	9,700
2027	—
Thereafter	—
	<u>\$ 13,396</u>

Changes in the net pension liability/(asset) are as follows (in thousands):

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a)-(b)
Balances at January 1, 2022	\$ 257,862	\$ 271,627	\$ (13,765)
Changes for the year:			
Service cost	6,500	—	6,500
Interest	18,796	—	18,796
Difference between expected and actual experience	(5,206)	—	(5,206)
Changes of assumptions	390	—	390
Contributions - employer	—	2,673	(2,673)
Contributions - employee	—	4,987	(4,987)
Net investment income	—	(32,967)	32,967
Benefit payments, including refunds of employee contributions	(10,226)	(10,226)	—
Administrative expense	—	(365)	365
Net Changes	<u>10,254</u>	<u>(35,898)</u>	<u>46,152</u>
Balances at December 31, 2022	<u>\$ 268,116</u>	<u>\$ 235,729</u>	<u>\$ 32,387</u>

C. NET OTHER POST-EMPLOYMENT BENEFITS LIABILITY/ASSET

Net other post-employment benefits (OPEB) liability is recorded in the schedule of long-term liabilities above. The total OPEB liability for the June 30, 2022 measurement date for all plans except JRS was determined by actuarial valuations as of June 30, 2021, which were rolled forward to June 30, 2022 and adjusted to reflect updated assumptions. The total OPEB liability for the June 30, 2022 measurement date for JRS was determined by an actuarial valuation as of June 30, 2022. Projections are based on an established pattern of practice. The actuarial valuations used the following actuarial assumptions, applied to all periods included in the measurement:

System	Investment Rate of Return	Inflation Rate	Salary Scale Increases	Healthcare Cost Trend Rates
PERS*	7.38%, net of postretirement healthcare plan investment expenses. This is based on an average inflation of 2.50% and a real rate of return of 4.88%	2.5%	Graded by service, from 7.75% to 2.75% for Peace Officer/Firefighter. Graded by service from 6.75% to 2.75% for all others	Pre-65 medical; 6.3% grading down to 4.5% Post-65 medical; 5.4% grading down to 4.5% Rx/EGWP; 7.1% grading down to 4.5%
TRS*	7.38%, net of postretirement healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%	2.5%	Graded by service, from 6.75% to 2.75% for ARHCT, from 7.25% to 2.85% for ODD/RMP	Pre-65 medical; 6.3% grading down to 4.5% Post-65 medical; 5.4% grading down to 4.5% Rx/EGWP; 7.1% grading down to 4.5%
JRS	7.25%, net of post-retirement healthcare investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.75%	2.5%	0% per year through FY 2024, 3.00% per year thereafter	Pre-65 Medical; 7.0% grading down to 4.5% Post-65 medical; 5.5% grading down to 4.5% Rx/EGWP; 7.5% grading down to 4.5%

* Healthcare Cost Trend Rates applicable to Alaska Retiree Healthcare Trust and Retiree Medical Plans within PERS and TRS systems.

PERS pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual experience. Pre-commencement mortality rates were based on 100 percent of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 91 percent of the male rates and 96 percent of the female rates of the RP-2014 healthy annuitant table benefit-weighted, rolled back to 2006,

and projected with MP-2017 generational improvement. Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Disabilities are assumed to be occupational 75 percent of the time for peace officers/firefighters, 40 percent of the time for all others. The actuarial assumptions used in the June 30, 2021 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017. The assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 valuation.

TRS pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual experience. Pre-commencement mortality rates were based on 100 percent of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 93 percent of male and 90 percent of female rates of the RP-2014 white-collar healthy annuitant table benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Deaths are assumed to be occupational 15 percent of the time. Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. The actuarial assumption used in the June 30, 2021 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017. The assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 valuation.

JRS pre-commencement and post-commencement mortality rates were based upon the 2017-2021 actual experience, to the extent the experience was statistically credible. In accordance with Pub-2010 general employee/retiree table, above median, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement beneficiary mortality in accordance with Pub-2010 contingent survivor table, above-median, headcount-weighted, and projected with MP-2021 generational improvement. The beneficiary mortality table is applied only after the death of the original member. The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the experience study for the period from July 1, 2017 to June 30, 2021.

The long-term expected rate of return on plan investments for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation.

Best estimates of arithmetic rates of return for each major asset class included in the postretirement healthcare plans' target asset allocation are summarized in the following table as of June 30, 2022 (note that the following rates exclude the inflation):

System	Asset Class	Long-term Expected Real Rate of Return	Allocation	Range
PERS/TRS	Broad Domestic Equity	6.51%	27.00%	+/- 6%
	Global Equity non-U.S.	5.70	18.00	+/- 4
	Aggregate Bonds	0.31	21.00	+/-10
	Opportunistic	—	6.00	+/- 4
	Real Assets	3.71	14.00	+/- 7
	Private Equity	9.61	14.00	+/- 6
	Cash Equivalents	(0.50)	—	—
JRS	Domestic Equity	6.51	27.00	+/- 6%
	Global Equity (non-U.S.)	5.70	18.00	+/- 4
	Aggregate Bonds	0.31	21.00	+/-10
	Opportunistic	—	6.00	+/- 4
	Real Assets	3.71	14.00	+/- 7
	Private Equity	9.61	14.00	+/- 6
	Cash Equivalents	(0.50)	—	—

The discount rate used to measure the total OPEB liability/(asset) for each plan was 7.25 percent which is a (0.13) change from the June 30, 2021 measurement. The projection of cash flows used to determine the discount rate assumed that employer and state contributions will continue to follow the current funding policy, which meets state statutes. Based on those assumptions, the fiduciary net position for each plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability/(asset) in accordance with the method prescribed by GASB 75. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefit payments not covered by the System Pension Plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 4.09 percent as of June 30, 2022.

The following presents the net OPEB liability/(asset) for each plan as of June 30, 2022, calculated using the discount rate, as well as what the respective plans' net OPEB liability/(asset) would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate (in thousands):

	1% Decrease 6.25%	Discount Rate 7.25%	1% Increase 8.25%
Primary Government's proportionate share of the PERS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	\$ (577,165)	\$ (971,422)	\$ (1,302,042)
Discrete Component Units' proportionate share of the PERS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(60,187)	(101,300)	(135,777)
Primary Government's proportionate share of the PERS Occupational Death and Disability net OPEB liability/(asset)	(20,020)	(21,252)	(22,217)
Discrete Component Units' proportionate share of the PERS Occupational Death and Disability net OPEB liability/(asset)	(2,115)	(2,245)	(2,347)
Primary Government's proportionate share of the PERS Retiree Medical Plan net OPEB liability/(asset)	3,046	(16,560)	(31,512)
Discrete Component Units' proportionate share of the PERS Retiree Medical Plan net OPEB liability/(asset)	376	(2,046)	(3,892)
Primary Government's proportionate share of the TRS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(3,708)	(5,682)	(7,329)
Discrete Component Units' proportionate share of the TRS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(9,004)	(13,800)	(17,800)
Primary Government's proportionate share of the TRS Occupational Death and Disability net OPEB liability/(asset)	(31)	(31)	(30)
Discrete Component Units' proportionate share of the TRS Occupational Death and Disability net OPEB liability/(asset)	(159)	(159)	(158)
Primary Government's proportionate share of the TRS Retiree Medical Plan net OPEB liability/(asset)	(38)	(98)	(152)
Discrete Component Units' proportionate share of the TRS Retiree Medical Plan net OPEB liability/(asset)	(180)	(509)	(756)
Primary Government's JRS net OPEB liability/(asset)	(20,407)	(22,403)	(24,087)

The following presents the net OPEB liability/(asset) for each applicable plan as of June 30, 2022, calculated using the healthcare cost trend rates as summarized in the actuarial valuation reports, as well as what the respective plans' net OPEB liability/(asset) would be if it were calculated using trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rate (in thousands):

	1% Decrease	Current Trend Rate	1% Increase
Primary Government's proportionate share of the PERS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	\$ (1,340,936)	\$ (971,422)	\$ (530,152)
Discrete Component Units' proportionate share of the PERS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(139,833)	(101,300)	(55,284)
Primary Government's proportionate share of the PERS Retiree Medical Plan net OPEB liability/(asset)	(33,565)	(16,560)	6,344
Discrete Component Units' proportionate share of the PERS Retiree Medical Plan net OPEB liability/(asset)	(4,146)	(2,046)	784
Primary Government's proportionate share of the TRS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(7,517)	(5,682)	(3,477)
Discrete Component Units' proportionate share of the TRS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(18,257)	(13,800)	(8,444)
Primary Government's proportionate share of the TRS Retiree Medical Plan net OPEB liability/(asset)	(151)	(98)	(25)
Discrete Component Units' proportionate share of the TRS Retiree Medical Plan net OPEB liability/(asset)	(788)	(509)	(129)
Primary Government's JRS net OPEB liability/(asset)	(24,252)	(22,403)	(20,195)

The State's proportion of the net OPEB liability/(asset) for the Alaska Retiree Healthcare Trust plans were based on projections of the present value of the State's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers from July 1, 2023 to a projected fully funded year of 2039. The State's proportion of net OPEB liability/(asset) for the Occupational Death and Disability and the Retiree Medical plans were based on employer retiree medical contributions made during the measurement year. The following represents the proportionate share of the multiple employer net OPEB liability/(asset) attributed to the state at June 30, 2022 and the associated change from its proportion measured as of June 30, 2021:

	2022	2023	Increase/ (Decrease)
PERS Alaska Retiree Healthcare Trust Plan	54.74 %	54.52 %	(0.22)%
Primary Government	48.95	49.37	0.42
Discrete Component Units	5.79	5.15	(0.64)
PERS Occupational Death and Disability Plan	53.29	53.60	0.31
Primary Government	48.63	48.48	(0.15)
Discrete Component Units	4.66	5.12	0.46
PERS Retiree Medical Plan	53.43	53.57	0.14
Primary Government	48.08	47.68	(0.40)
Discrete Component Units	5.35	5.89	0.54
TRS Alaska Retiree Healthcare Trust Plan	2.65	2.22	(0.43)
Primary Government	0.65	0.65	—
Discrete Component Units	2.00	1.57	(0.43)
TRS Occupational Death and Disability Plan	2.97	3.14	0.17
Primary Government	0.51	0.51	—
Discrete Component Units	2.46	2.63	0.17
TRS Retiree Medical Plan	2.98	3.13	0.15
Primary Government	0.51	0.50	(0.01)
Discrete Component Units	2.47	2.63	0.16

For the year ended June 30, 2023 the State recognized OPEB expense of (\$355,746) thousand ((\$327,806) thousand for the primary government and (\$27,940) thousand for the discrete component units) broken out by plan as follows (in thousands):

<u>Systems</u>	<u>OPEB Expense</u>
PERS Alaska Retiree Healthcare Trust Plan - Primary Government	\$ (328,167)
PERS Alaska Retiree Healthcare Trust Plan - Discrete Component Units	(27,380)
PERS Occupational Death and Disability Plan - Primary Government	(74)
PERS Occupational Death and Disability Plan - Discrete Component Units	(55)
PERS Retiree Medical Plan - Primary Government	3,651
PERS Retiree Medical Plan - Discrete Component Units	482
TRS Alaska Retiree Healthcare Trust Plan - Primary Government	(1,290)
TRS Alaska Retiree Healthcare Trust Plan - Discrete Component Units	(990)
TRS Occupational Death and Disability Plan - Primary Government	(2)
TRS Occupational Death and Disability Plan - Discrete Component Units	(8)
TRS Retiree Medical Plan - Primary Government	2
TRS Retiree Medical Plan - Discrete Component Units	11
Judicial Retirement System - Primary Government	(1,926)

At June 30, 2023 the State reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources by plan (in thousands):

		Deferred Outflows of Resources	Deferred Inflows of Resources
PERS Alaska Retiree Healthcare Trust Plan			
Primary Government	Difference Between Expected and Actual Experience	\$ —	\$ 6,876
	Difference Between Projected and Actual Investment Earnings	55,112	—
	Changes in Proportions and Difference Between Employer Contributions and Proportionate Share of Contributions	679	—
	Changes in Assumptions	—	44,580
	Changes in Benefits	—	—
	Contributions Subsequent to the Measurement Date	6	—
Discrete Component Units	Difference Between Expected and Actual Experience	—	717
	Difference Between Projected and Actual Investment Earnings	5,747	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	2,171	—
	Changes in Assumptions	—	4,649
	Contributions Subsequent to the Measurement Date	329	—
PERS Occupational Death and Disability Plan			
Primary Government	Difference Between Expected and Actual Experience	—	6,972
	Difference Between Projected and Actual Investment Earnings	720	—
	Changes in Proportions and Difference Between Employer Contributions and Proportionate Share of Contributions	268	55
	Changes in Assumptions	—	135
	Contributions Subsequent to the Measurement Date	2,996	—
Discrete Component Units	Difference Between Expected and Actual Experience	—	736
	Difference Between Projected and Actual Investment Earnings	76	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	38	263
	Changes in Assumptions	—	14
	Contributions Subsequent to the Measurement Date	348	—
PERS Retiree Medical Plan			
Primary Government	Difference Between Expected and Actual Experience	\$ 821	\$ 651
	Difference Between Projected and Actual Investment Earnings	2,632	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	4	148
	Changes in Assumptions	3,206	19,857
	Contributions Subsequent to the Measurement Date	8,989	—
Discrete Component Units	Difference Between Expected and Actual Experience	101	80
	Difference Between Projected and Actual Investment Earnings	292	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	135	18
	Changes in Assumptions	396	2,453
	Contributions Subsequent to the Measurement Date	1,238	—

		Deferred Outflows of Resources	Deferred Inflows of Resources
TRS Alaska Retiree Healthcare Trust Plan			
Primary Government	Difference Between Expected and Actual Experience	—	20
	Difference Between Projected and Actual Investment Earnings	294	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	18	—
	Changes in Assumption	—	129
Discrete Component Units	Difference Between Expected and Actual Experience	—	49
	Difference Between Projected and Actual Investment Earnings	714	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	815	—
	Changes in Assumptions	—	313
	Contributions Subsequent to the Measurement Date	11	—
TRS Occupational Death and Disability Plan			
Primary Government	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	1	3
	Difference Between Projected and Actual Investment Earnings	1	—
	Difference Between Expected and Actual Experience	—	5
	Contributions Subsequent to the Measurement Date	2	—
Discrete Component Units	Difference Between Projected and Actual Investment Earnings	4	—
	Difference Between Expected and Actual Experience	—	25
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	4	15
	Contributions Subsequent to the Measurement Date	13	—
TRS Retiree Medical Plan			
Primary Government	Difference Between Expected and Actual Experience	17	5
	Difference Between Projected and Actual Investment Earnings	8	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	—	4
	Changes in Assumption	6	58
	Contributions Subsequent to the Measurement Date	26	—
Discrete Component Units	Difference Between Expected and Actual Experience	87	24
	Difference Between Projected and Actual Investment Earnings	39	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	4	25
	Changes in Assumption	30	302
	Contributions Subsequent to the Measurement Date	138	—
JRS Alaska Retiree Healthcare Trust Plan			
Primary Government	Difference Between Projected and Actual Investment Earnings	607	—
	Difference Between Expected and Actual Experience	1,224	—
	Changes in Assumptions	—	2,044
	Contributions Subsequent to the Measurement Date	922	—

\$15,018 thousand reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase of the net OPEB asset in fiscal year 2024 (\$12,941 thousand for the primary government \$2,077 thousand for discrete component units). Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in OPEB expense for each plan as follows (in thousands):

	Year Ending June 30					
	2023	2024	2025	2026	2027	Thereafter
PERS Alaska Retiree Healthcare Trust Plan - Primary Government	\$ (60,300)	\$ (19,328)	\$ (43,541)	\$ 127,237	\$ —	\$ —
PERS Alaska Retiree Healthcare Trust Plan - Discrete Component Units	(4,160)	(2,016)	(4,540)	13,268	—	—
PERS Occupational Death and Disability Plan - Primary Government	(1,250)	(1,286)	(1,400)	(449)	(836)	(953)
PERS Occupational Death and Disability Plan - Discrete Component Units	(180)	(183)	(196)	(81)	(116)	(144)
PERS Retiree Medical Plan - Primary Government	(2,423)	(2,539)	(2,903)	314	(3,008)	(3,703)
PERS Retiree Medical Plan - Discrete Component Units	(269)	(283)	(328)	60	(361)	(445)
TRS Alaska Retiree Healthcare Trust Plan - Primary Government	(172)	(91)	(211)	638	—	—
TRS Alaska Retiree Healthcare Trust Plan - Discrete Component Units	354	(222)	(513)	1,549	—	—
TRS Occupational Death and Disability Plan - Primary Government	(1)	(1)	(1)	—	(1)	(2)
TRS Occupational Death and Disability Plan - Discrete Component Units	(5)	(6)	(6)	(1)	(5)	(8)
TRS Retiree Medical Plan - Primary Government	(7)	(7)	(8)	3	(7)	(11)
TRS Retiree Medical Plan - Discrete Component Units	(34)	(36)	(43)	15	(34)	(58)
JRS - Primary Government	(472)	(266)	(577)	1,113	—	—

SPECIAL FUNDING SITUATION

Under Governmental Accounting Standards Board Statement No. 75, a special funding situation exists when a nonemployer entity is legally responsible for providing certain forms of financial support for OPEB of the employees of another entity. Such support is a special funding situation if either (1) the amount of contributions or benefits, as applicable, for which the nonemployer entity legally is responsible is not dependent upon one or more events unrelated to OPEB or (2) the nonemployer is the only entity with a legal obligation to make contributions directly to an OPEB plan or to make benefit payments as OPEB comes due, as applicable.

As with net pension liability, the State is reporting such amounts on its balance sheet, but the State affirmatively disclaims any and all legal responsibility, right, or obligation, in a legally enforceable sense, for the non-State employer GASB 75 net OPEB liabilities/(assets) reported on the basic financial statements herein. The State acknowledges that municipalities and school districts have taken the position that they are not claiming responsibility for liabilities beyond the obligations they report in their financial statements.

The assumptions for the portion of the net OPEB liability attributed to the special funding situation for both the PERS and TRS plans are the same as those previously listed. The proportionate share of the net OPEB liability attributed to the special funding situation was based on a present value of the State's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers from July 1, 2023 to a projected fully funded year of 2039.

The following presents the State's proportionate share of the net OPEB liability/(asset) associated with the special funding situation calculated using the discount rate, as well as what the State's proportionate share of the net OPEB liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current rate for the special funding situation portion (in thousands):

	1% Decrease	Discount Rate	1% Increase
	6.25%	7.25%	8.25%
PERS Alaska Retiree Healthcare Trust Plan	\$ (130,459)	\$ (219,574)	\$ (294,306)
TRS Alaska Retiree Healthcare Trust Plan	(319,655)	(489,910)	(631,908)

The following presents the net OPEB liability/(asset) associated with the special funding situation for each applicable plan as of June 30, 2022, calculated using the healthcare cost trend rates as summarized in the actuarial valuation reports, as well as what the respective plans' net OPEB liability/(asset) would be if it were calculated using trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rate (in thousands):

	1% Decrease	Current Trend Rate	1% Increase
PERS Alaska Retiree Healthcare Trust Plan	\$ (303,097)	\$ (219,574)	\$ (119,832)
TRS Alaska Retiree Healthcare Trust Plan	(648,115)	(489,910)	(299,744)

At June 30, 2022 the proportionate share of the net OPEB liability/(asset) attributed to the State for the special funding situation was 11.16 percent for the Public Employee's Retirement System (PERS) and 55.89 percent for the Teacher's Retirement System (TRS), which was an increase of 5.31 percent and an increase of 12.40 percent from its proportion measured as of June 30, 2021 for PERS and TRS respectively.

For the year ended June 30, 2023, the State recognized expenses of \$(298,036) thousand in relation to the special funding situation broken out by plan as follows (in thousands):

<u>Systems</u>	<u>OPEB Expense</u>
Public Employees' Retirement System	\$ (123,708)
Teachers' Retirement System	(174,328)

At June 30, 2023, the State reported deferred outflows of resources and deferred inflows of resources related to pension plans for the special funding situation amounts from the following sources by plan (in thousands):

		Deferred Outflows of Resources	Deferred Inflows of Resources
PERS	Difference Between Expected and Actual Experience	\$ —	\$ 1,554
	Difference Between Projected and Actual Investment Earnings	12,457	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	—	16,881
	Changes in Assumptions	—	10,077
TRS	Difference Between Expected and Actual Experience	—	1,736
	Difference Between Projected and Actual Investment Earnings	25,353	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	—	21,921
	Changes in Assumptions	—	11,104

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the special funding situation will be recognized as expenses for each plan as follows (in thousands):

Year Ending June 30	PERS	TRS
2023	\$ (30,604)	\$ (38,308)
2024	(4,369)	(7,867)
2025	(9,842)	(18,221)
2026	28,760	(54,989)
2027	—	—
Thereafter	—	—

STATE ADMINISTERED SINGLE EMPLOYER PLANS

The schedules of changes in plan net OPEB liability/(asset) for the JRS defined benefit OPEB plan as of the measurement date, June 30, 2022 are below (in thousands):

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB asset (a)-(b)
Balances at June 30, 2021	\$ 17,921	\$ 43,173	\$ (25,252)
Changes for the year:			
Service Cost	830	—	830
Interest	1,345	—	1,345
Difference between expected and actual experience	1,215	—	1,215
Changes of assumptions	(2,166)	—	(2,166)
EGWP rebates	165	165	—
Changes of benefit terms	(224)	—	(224)
Contributions - employer	—	622	(622)
Contributions - RDS	—	179	(179)
Net investment income	—	(2,615)	2,615
Benefit payments, including refunds of employee contributions	(1,222)	(1,222)	—
Administrative expense	—	(35)	35
Net Changes	<u>(57)</u>	<u>(2,906)</u>	<u>2,849</u>
Balances at June 30, 2022	<u>\$ 17,864</u>	<u>\$ 40,267</u>	<u>\$ (22,403)</u>

NON-STATE ADMINISTERED SINGLE EMPLOYER PLANS

The Alaska Railroad Corporation (ARRC) is a component unit of the State of Alaska. The ARRC has a single-employer defined benefit retiree health care plan administered by the Nonrepresented Tax Deferred Savings, 457 and Health Care Trust Plan Committee covering nonrepresented and Alaska Railroad Workers represented employees, who became employed prior to November 4, 2014. The plan also covers regular represented employees hired before April 2, 2015 for Carmen's Division of Transportation Communication International Union, March 4, 2016 for United Transportation Union, April 26, 2016 for International Brotherhood of Teamsters Local 959, and June 28, 2019 for American Train Dispatchers Association as specified in the labor agreements.

The net OPEB asset was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of January 1, 2022. The actuarial valuation used the following actuarial assumptions:

<u>Actuarial Assumption</u>	<u>December 31, 2022</u>
Discount Rate	6.00% Based on crossover test
Inflation	2.5%
Salary increases	2.5% CPI plus merit based rates
Long-term rate of return	6.00%
Retirement, disablement, and termination	Based on 2015-2019 experience study
Administrative expenses	0.18% of payroll, based on current year actual expenses
Participation Rates	Varies from 30% to 85%
Medical Trend	Non Medicare 6.75%, decreasing to an ultimate rate of 4.0% in 2076. Medicare 5.9%, decreasing to an ultimate rate of 4.0% in 2076.

Mortality rates were based on the Society of Actuaries RP-2014 healthy annuitant table, rolled back to 2006 using MP-2014 and projected forward to 2015 using MP-2017, adjusted 91 percent for males and 96 percent for females and the Scale MP-2021 generational mortality improvement in longevity that management expects to occur in the future.

The long-term expected rate of return on OPEB plan investments of 6.00 percent was determined by management using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. The target allocation and best estimates of nominal rate of return for each major asset class are summarized in the following table:

Asset Class	Target allocation	Nominal Rate of Return - Long Term
U.S. Treasury Inflation-Protected Securities (TIPS)	6.00%	5.00%
Short Term Bond	5.00	3.75
Total Bond Return	31.00	5.25
Global Bond	7.00	5.00
High Yield Bond	11.00	6.25
Domestic Large Cap	11.00	8.00
Domestic Mid Cap	7.00	8.55
Domestic Small Cap	4.00	8.75
U.S. Healthcare (Equity)	4.00	8.50
International Equity	6.00	8.75
Real Estate	8.00	7.00
Total	<u>100.00%</u>	

The discount rate used to measure the total OPEB liability/(asset) was 6.00 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and contributions from employers will be made based on the actuarially determined contribution rate. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected payments to determine the total OPEB liability.

The following presents the net OPEB liability/(asset) calculated as of December 31, 2022 using the discount rate of 6.00 percent, as well as what the net OPEB liability/(asset) would be if it were calculated using a discount rate that is 1-percentage point lower or higher than the current rate (in thousands):

	1% decrease 5.00%	Current discount rate 6.00%	1% Increase 7.00%
Net OPEB liability/(asset) \$	(35,705)	(37,975)	(39,793)

The following presents the net OPEB liability/(asset) calculated using the medical cost trend rate of 6.75 percent (Non-Medicare) and 5.90 percent (Medicare) beginning in 2023, decreasing to an ultimate rate of 4.0 percent in 2076+ as of December 31, 2022 as well as what the net OPEB liability/(asset) would be if it were calculated using a trend rate that is 1-percentage point lower or higher than the current rate (in thousands):

	1% Decrease	Medical Cost Trend Rate	1% Increase
Net OPEB liability/(asset) \$	(40,173)	(37,975)	(35,157)

For the year ended December 31, 2022, the ARRC recognized net OPEB expense of (\$1.5) million and the following deferred outflows and deferred inflows (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,460	\$ 5,992
Changes in assumptions	2,170	2,856
Net difference between actual and projected earnings on investments	5,994	—

Deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense or income as follows (in thousands):

	<u>Amount</u>
Year ending December 31,	
2023	\$ (37)
2024	575
2025	707
2026	1,139
2027	(720)
Thereafter	(888)
	<u>\$ 776</u>

Changes in the net OPEB liability/(asset) are as follows (in thousands):

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net OPEB Asset (a)-(b)</u>
Balances at January 1, 2022	\$ 14,197	\$ 58,922	\$ (44,725)
Changes for the year:			
Service Cost	404	—	404
Interest	796	—	796
Difference between expected and actual experience	(1,560)	—	(1,560)
Changes in assumptions	501	—	501
Net investment income	—	(6,547)	6,547
Benefit payments, net of retiree premiums	(567)	(567)	—
Administrative expense	—	(62)	62
Net Changes	<u>(426)</u>	<u>(7,176)</u>	<u>6,750</u>
Balances at December 31, 2022	<u>\$ 13,771</u>	<u>\$ 51,746</u>	<u>\$ (37,975)</u>

D. GENERAL OBLIGATION BONDS AND REVENUE BONDS AND OTHER LONG-TERM DEBT

GENERAL OBLIGATION BONDS

Under Article IX, Section 8 of the State Constitution and AS 37.15, the State Bonding Act, General Obligation Bonds must be authorized by law and ratified by voters and generally must be issued for capital improvements. There is no statutory limit on the amount of State General Obligation Bonds that may be authorized.

The full faith, credit, and resources of the State are pledged to secure payment of General Obligation Bonds. As of June 30, 2023, the following were the General Obligation Bond debt outstanding (in millions):

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 44.2	\$ 28.5	\$ 72.7
2025	41.3	26.5	67.8
2026	43.2	24.3	67.5
2027	45.4	22.1	67.5
2028	46.8	19.7	66.5
2029-2033	223.9	62.2	286.1
2034-2038	115.5	14.4	129.9
2039-2043	17.0	1.3	18.3
Total debt service requirements	577.3	<u>\$ 199</u>	<u>\$ 776.3</u>
Unamortized bond premium	43.2		
Total principal outstanding	<u>\$ 620.5</u>		

The General Obligation Bond Series 2009A Bonds were issued for the purpose of paying \$165 million of the costs of State transportation projects. The Series 2010A and B Bonds were issued for the purpose of paying \$164.57 million of the costs of State education projects. The Series 2012A Bonds were issued for the purpose of refunding \$191.41 million on the 2003A Series Bonds resulting in an economic gain of \$27.1 million and an aggregate difference in debt service of \$33.0 million. The Series 2013A and B Bonds were issued for the purpose of paying \$162.48 million of the costs of State education projects. The Series 2015B Bonds were issued for the purpose of refunding \$100.62 million on the 2009A Series Bonds resulting in an economic gain of \$7.5 million and an aggregate difference in debt service of \$8.8 million. The Series 2016A bonds were issued for the purpose of long-term financing, over short-term financing, of \$155.2 million of the costs of State transportation projects. The Series 2016B bonds were issued for the purpose of paying \$128.3 million of the costs of State transportation projects. The Series 2020A bonds were issued for the purpose of paying \$84.56 million of the costs of State transportation projects.

The General Obligation Refunding Bonds, Series 2023A, was issued in February 2023 to refund a portion of the State's General Obligation Bonds, the Series 2012A and Series 2013B. The State issued \$55.9 million of General Obligation Refunding Bonds to refund \$57.625 million of outstanding General Obligation Bonds. The issuance of the new bonds achieved a total debt service savings of approximately \$1.81 million and a net present value savings of approximately \$1.75 million.

Federal subsidies related to the interest payments made during the year on the bonds were \$5.2 million.

At June 30, 2023, the amount of General Obligation Bonds authorized was \$1,015.7 million with \$1,015.7 million issued.

REVENUE BONDS AND OTHER LONG-TERM DEBT

As of June 30, 2023, the following were the revenue bonds and other long-term debt outstanding (in millions):

Year Ending June 30	Governmental Activities		Business-Type Activities	
	Bonds		Bonds	
	Principal	Interest	Principal	Interest
2024	\$ 4.7	\$ 7.2	\$ 9.8	\$ 11.3
2025	4.4	6.9	16.9	10.7
2026	4.3	6.7	13.9	10.0
2027	5.0	6.5	14.6	9.3
2028	5.2	6.2	15.4	8.5
2029-2033	26.9	27.2	93.1	30.2
2034-2038	28.2	21.0	74.0	5.5
2039-2043	29.8	15.1	—	—
2044-2048	26.5	9.4	—	—
2049-2053	31.4	2.3	—	—
2064-2068	94.6	335.7	—	—
Total debt service requirements	261.0	<u>\$ 444.2</u>	237.7	<u>\$ 85.5</u>
Unamortized bond (discounts)/ premiums	29.0		30.7	
Deferred amount on refunding	—		1.0	
Plus accreted value	6.6		—	
Total principal outstanding	<u>\$ 296.6</u>		<u>\$ 269.4</u>	

Between the 2054-2063 period, no principal or interest is due, therefore those years are not shown in the table above.

Northern Tobacco Securitization Corporation Revenue Bonds

The governmental activities revenue bonds include bond issuances by the Northern Tobacco Securitization Corporation (NTSC). The NTSC bonds were issued to purchase the right to a share of Tobacco Settlement Revenues (TSRs) received by the State of Alaska. These revenue bonds are secured by and payable solely from the TSRs and investment earnings pledged under the respective bond indentures and amounts established and held in accordance with those bond indentures. Neither Alaska Housing Finance Corporation nor the State of Alaska is liable for any debt issued by NTSC. NTSC revenue bond total at June 30, 2023 includes \$261.0 million in principal, \$29.0 million in unamortized premium, and \$6.6 million in accreted value on the Series 2021 Bonds. This debt is reported in the Governmental Activities column of the Government-wide Statement of Net Position.

On July 1, 2021, NTSC issued \$282.5 million of its Tobacco Settlement Asset-Backed Bonds, Series 2021, A, B-1, and B-2. These bonds were issued to fully redeem the series 2006 bonds.

Internal Service Fund Direct Borrowing

The Public Building Fund and the Information Service Fund both had direct borrowing activity. Both agreements state that if there is an event of default, notwithstanding any return of the subject property, the agency shall pay upon demand all remaining amounts due and anticipated to be due during the current fiscal year.

International Airports Revenue Bonds

The business activities revenue bonds include bond issuances by the International Airports Fund. Gross revenues derived from the operation of the international airports at Anchorage and Fairbanks are pledged to secure the payment of principal and interest on International Airports Revenue Bonds. This debt is reported in the business-type activities column of the Government-wide Statement of Net Position. There are \$23.2 million of bonds authorized by the Alaska Legislature that have not been issued. During FY 2023 International Airports paid \$6.1 million of bonds that had matured. At June 30, 2023 there was no bond interest arbitrage rebate liability. International Airports Revenue Bond total at year end includes \$237.7 million in principal, \$85.5 million in interest, \$30.7 million in unamortized premiums/discounts and deferred gains/losses and \$1.0 million in deferred amount on refunding.

E. LEASES, CONTRACTS THAT TRANSFER OWNERSHIP & SBITA's

The State routinely leases office facilities, office and computer equipment, and subscription-based information technology arrangements (SBITA) instead of purchasing assets. In addition, the State routinely acquires certain capital assets using contracts that transfer ownership arrangements. The lease contracts, at times, include variable payments, residual value guarantees, or termination penalties that are not known or certain to be exercised at the time of the lease liability valuation. These are recognized in the period that they occur. There were no variable payments or residual guarantee expenses for the fiscal year ended June 30, 2023. The State also had commitments for SBITAs that had not yet commenced, the future cash commitments for SBITAs not yet commenced as of June 30, 2023 were \$51.5 million.

The following is a schedule by fiscal year of future minimum payments due for leases, contracts that transfer ownership and SBITAs, together with the present value of the net minimum lease payments as of June 30, 2023 (in millions):

Year Ending June 30	Contracts that Transfer Ownership			Lease Liabilities			SBITA Liabilities		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 10.4	\$ 6.7	\$ 17.1	\$ 39.0	\$ 5.3	\$ 44.3	\$ 13.1	\$ 0.7	\$ 13.8
2025	10.8	6.2	17.0	32.7	4.6	37.3	8.0	0.4	8.4
2026	11.3	5.6	16.9	30.4	3.9	34.3	5.4	0.3	5.7
2027	13.4	5.0	18.4	29.6	3.3	32.9	4.7	0.2	4.9
2028	14.1	4.3	18.4	27.4	2.6	30.0	2.7	—	2.7
2029-2033	81.4	10.2	91.6	65.2	7.0	72.2	1.6	—	1.6
2034-2038	0.4	—	0.4	21.8	3.0	24.8	—	—	—
2039-2043	—	—	—	8.7	1.3	10.0	—	—	—
2044-2048	—	—	—	2.5	0.7	3.2	—	—	—
2049-2053	—	—	—	1.2	0.4	1.6	—	—	—
2054-2058	—	—	—	0.2	0.4	0.6	—	—	—
2059-2063	—	—	—	0.2	0.3	0.5	—	—	—
2064-2068	—	—	—	0.2	0.3	0.5	—	—	—
2069-2073	—	—	—	0.3	0.3	0.6	—	—	—
2074-2078	—	—	—	0.3	0.2	0.5	—	—	—
2079-2083	—	—	—	0.4	0.2	0.6	—	—	—
2084-2088	—	—	—	0.4	0.1	0.5	—	—	—
2089-2093	—	—	—	0.5	0.1	0.6	—	—	—
2094-2098	—	—	—	0.4	—	0.4	—	—	—
Total	141.8	38.0	\$179.8	\$ 261.4	\$ 34.0	\$295.4	\$ 35.5	\$ 1.6	\$ 37.1

Leases, contracts that transfer ownership, and SBITAs at June 30, 2023 are reported by the State of Alaska within governmental activities and business-type activities, as applicable.

F. CERTIFICATES OF PARTICIPATION

The State has lease purchase agreements funded through certificates of participation (COPs). These leases are for the purchase or construction of buildings. Third-party leasing companies assigned their interest in the lease to underwriters, which issued certificates for the funding of these obligations. The COPs represent an ownership interest of the certificate holder in a lease purchase agreement. While the State is liable for lease payments to the underwriters, the State is not liable for payments to holders of the certificates.

The following schedule presents future minimum payments as of June 30, 2023 (in millions):

Governmental Activities Year Ending June 30	Certificates of Participation		
	Principal	Interest	Total
2024	\$ 2.6	\$ 0.7	\$ 3.3
2025	2.7	0.6	3.3
2026	2.8	0.5	3.3
2027	2.9	0.4	3.3
2028	3.0	0.3	3.3
2029-2033	3.4	0.2	3.6
2034-2038	—	—	—
Total	<u>\$ 17.4</u>	<u>\$ 2.7</u>	<u>\$ 20.1</u>

G. DISCRETELY PRESENTED COMPONENT UNITS

Debt service requirements are (in millions):

Year Ending June 30	Bonds		Notes from Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2024	\$ 204.9	\$ 152.3	\$ 2.8	\$ 0.9
2025	182.7	144.0	2.5	0.8
2026	171.5	136.8	2.6	0.7
2027	174.0	130.0	2.7	0.6
2028	169.3	123.0	2.8	0.5
2029-2033	1,024.4	511.6	12.8	1.2
2034-2038	718.4	334.2	—	—
2039-2043	574.5	196.2	—	—
2044-2048	385.1	89.0	—	—
2049-2053	129.5	14.1	—	—
2054-2058	—	—	—	—
Total debt service requirements	3,734.3	<u>\$ 1,831.2</u>	<u>\$ 26.2</u>	<u>\$ 4.7</u>
Unamortized (discounts)/premiums	101.8			
Unamortized swap termination penalty	(2.8)			
Total principal outstanding	<u>\$ 3,833.3</u>			

The preceding schedule excluded conduit debt of the Alaska Municipal Bond Bank Authority. Under the Coastal Energy Loan Program, the Authority issued \$5 million 1986 Series A Coastal Energy Bonds payable to the National Oceanic and Atmospheric Administration (NOAA). The proceeds of these bonds were used to purchase port revenue bonds from the City of Nome. The City of Nome entered into a tripartite agreement with NOAA and the Authority effective August 2, 1994 to defer payment of the principal and accrual of interest for ten years. Effective January 29, 2009, a second amendment to the tripartite

agreement was executed. The amendment authorized the issuance of 2009A Bonds for the purpose of refunding by exchange the outstanding City of Nome, Alaska, Port Revenue Bond 1986 Series A. As of June 30, 2023 the aggregate amount outstanding for conduit debt obligations was \$3.3 million.

The Alaska Municipal Bond Bank Authority issued \$6.6 million 1987 Series A Coastal Energy Bonds payable to NOAA. The proceeds of these bonds were used to purchase port revenue bonds from the City of St. Paul. The City of St. Paul entered into a tripartite agreement with NOAA and the Authority effective December 14, 2000 to modify and defer payment. As of June 30, 2023 the aggregate amount outstanding for the City of St. Paul conduit debt obligations was \$6.0 million.

The preceding schedule excluded conduit debt of the Alaska Industrial Development and Export Authority (AIDEA). AS 44.88.080 authorizes AIDEA to borrow money and issue taxable and tax-exempt bonds for the purpose of acquiring ownership interests in projects and to provide development project financing. These bonds may be issued in an amount not to exceed \$400 million in a 12-month period and the maturities are limited to no more than 40 years from the date of issuance. There are no outstanding bond issuances for which AIDEA is financially responsible. However, AIDEA has acted as a conduit and utilized the services of trustees to issue bonds for the benefit of third-parties. The third-parties, which receive the benefit from the proceeds of these issuances, are legally responsible for the payment of principal and interest. As of the end of June 30, 2023, there was approximately \$370.8 million in conduit debt obligations outstanding. Additionally, the Board of Directors has authorized the issuance of up to \$185.0 million in additional conduit debt to finance the construction of power transmission interties that electric utilities will own. AIDEA has not made any moral obligation or appropriation pledges; financial guarantees; pledges of its own property, revenue or assets; or any other type of voluntary or additional commitment for payment of principal or interest of these bonds. The only commitment AIDEA has made is the limited commitment to maintain the tax-exempt status of tax-exempt bond issuances.

The preceding schedule excluded conduit debt of the Alaska Housing Finance Corporation (AHFC). AHFC has issued debt to assist private-sector entities in the acquisition or construction of facilities that help the Corporation fulfill its mission of making housing affordable for all Alaskans. The bonds are secured by the properties financed and are payable from rents, payments received on the underlying mortgage loans, as well as tax credits, grants and other subsidy funding. Neither the Corporation nor the State is obligated in any manner for repayment of the bonds. Accordingly, the bonds and any related assets are not reported as assets or liabilities in the accompanying financial statements.

A summary of the all AHFC conduit debt as of June 30, 2023 follows (in thousands):

	Maximum Issue Amount	Balance as of June 30, 2023	Remaining Authority as of June 30, 2023
Revenue bonds, 2023 (Brewsters MT View 21)	\$ 5,500	\$ 50	\$ 5,450
Revenue bonds, 2023 (ACAH Fairbanks Project)	13,000	5,541	7,459
Revenue bonds, 2021 (Little Dipper Project)	4,372	4,372	—
Revenue bonds, 2020 (Old Mat Phase I Project)	3,800	1,771	2,029
Total	<u>\$ 26,672</u>	<u>\$ 11,734</u>	<u>\$ 14,938</u>

H. ALASKA HOUSING FINANCE CORPORATION DERIVATIVES

The Alaska Housing Finance Corporations (AHFC) entered into derivatives to reduce the overall cost of borrowing long-term capital and protect against the risk of rising interest rates. AHFC's derivatives consist of interest rate swap agreements entered into in connection with its long-term variable rate bonds. The interest rate swaps are pay-fixed, receive-variable agreements, and were entered into at a cost less than what AHFC would have paid to issue conventional fixed-rate debt.

The swaps are recorded and disclosed as either hedging derivatives or investment derivatives. The synthetic instrument method was used to determine whether or not the derivatives constitute effective hedges. The fair values of the hedgeable derivatives and investment derivatives are presented in the Statement of Net Position, either as a derivative liability (negative fair value amount) or as a derivative asset (positive fair value amount). If a swap changes from a hedgeable derivative to an investment derivative, the hedge is considered terminated and the accumulated change in fair value is no longer deferred but recognized as a revenue item.

AHFC categorizes its fair value measurements within the fair value hierarchy established by Generally Accepted Accounting Principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The fair value amounts, obtained from mark to market statements from the respective counterparties and reconciled to present value calculations done by AHFC, represent mid-market valuations that approximate the current economic value using market averages, reference rates, and/or mathematical models. These measurements are Level 2 inputs. Actual trade prices may vary significantly from these estimates as a result of various factors, which may include (but are not limited to) portfolio composition, current trading intentions, prevailing credit spreads, market liquidity, hedging costs and risks, position size, transaction and financing costs, and the use of capital profit. The fair value represents the current price to settle swap assets or liabilities in the marketplace if a swap were to be terminated.

AHFC's interest rate swaps require that if the ratings on the associated bonds fall to "BBB+/Baa1", AHFC would have to post collateral of up to 100 percent of the swap's fair value. As of June 30, 2023, AHFC had not posted any collateral and was not required to post any collateral.

HEDGING DERIVATIVES

The significant terms and credit ratings of AHFC's hedging derivatives as of June 30, 2023, are shown below:

Related Bond Issue	Effective Date	Fixed Rate Paid	Variable Rate Received	Swap Termination Date	Counterparty Credit Rating ⁶
GP01B ¹	8/2/2001	4.1127%	67% of 1M LIBOR ⁴	12/1/2030	A+/Aa2
E021A1 ²	10/9/2008	2.9800%	70% of 3M LIBOR ⁵	6/1/2032	AA-/Aa2
E071AB	5/31/2007	3.7345%	70% of 3M LIBOR	12/1/2041	AA-/Aa2
E071BD	5/31/2007	3.7200%	70% of 3M LIBOR	12/1/2041	A+/Aa1
E091A	5/28/2009	3.7610%	70% of 3M LIBOR	12/1/2040	A+/Aa1
E091B	5/28/2009	3.7610%	70% of 3M LIBOR	12/1/2040	AA-/Aa2
E091ABD	5/28/2009	3.7400%	70% of 3M LIBOR	12/1/2040	A+/Aa1
SC19A ³	6/1/2019	3.2220%	100% of 1M LIBOR	12/1/2029	AA-/Aa2

¹ Governmental Purpose Bonds

² Home Mortgage Revenue Bonds

³ State Capital Project Bonds (I/II)

⁴ London Interbank Offered Rate ("LIBOR") 1 month

⁵ London Interbank Offered Rate 3 Month

⁶ Standard & Poor's/Moody's

The change in fair value and ending balance of AHFC's hedging derivatives as of June 30, 2023, is shown below (in thousands). The fair value is reported as a deferred outflow/inflow of resources in the Statement of Net Position.

Related Bond Issue	Notional Amounts	Present Values	Fair Values June 30, 2023	Fair Values June 30, 2022	Change in Fair Value
GP01A	\$ —	\$ —	\$ —	\$ (731)	\$ 731
GP01B	34,995	36,777	(1,782)	(3,707)	1,925
E021A	26,260	26,395	(135)	(1,276)	1,141
E071A1	121,320	132,260	(10,940)	(18,802)	7,862
E071A2	80,880	88,159	(7,279)	(12,526)	5,247
A091A1	65,249	70,928	(5,679)	(10,009)	4,330
E091A2	65,249	70,928	(5,679)	(9,833)	4,154
E091A3	86,997	94,516	(7,519)	(13,040)	5,525
SC19A ³	140,000	135,085	4,915	(3,522)	8,437
	<u>\$ 620,950</u>	<u>\$ 655,048</u>	<u>\$ (34,098)</u>	<u>\$ (73,446)</u>	<u>\$ 39,348</u>

As of June 30, 2023, debt service requirements of AHFC's outstanding variable-rate debt and net swap payments are displayed in the following schedule (in thousands). As interest rates vary, variable-rate bond interest payments and net swap payments will also vary.

Fiscal Year Ending June 30	Outstanding Variable-Rate Debt Principal	Outstanding Variable-Rate Debt Interest	Swap Net Payment	Total Payment
2024	\$ 21,405	\$ 26,008	\$ (3,449)	\$ 44,044
2025	22,440	25,164	(3,421)	44,183
2026	23,495	24,295	(3,403)	44,387
2027	24,630	23,358	(3,383)	44,605
2028	25,820	22,415	(3,370)	44,865
2029-2033	271,075	70,645	(6,459)	335,261
2034-2038	134,850	34,514	(1,232)	168,132
2039-2043	97,235	6,998	(254)	103,979
	<u>\$ 620,950</u>	<u>\$ 233,477</u>	<u>\$ (24,971)</u>	<u>\$ 829,456</u>

Interest Rate Risk

AHFC is exposed to interest rate risk on all of its interest rate swaps. As the London Interbank Offered Rate (LIBOR) or the Securities Industry and Financial Markets Association (SIFMA) index decreases, AHFC's net payment on the swaps increases.

Credit Risk

As of June 30, 2023, AHFC was exposed to credit risk on its State Capital Project Bonds 2019 Series A, to the extent of the swap's fair value of \$4.92 million, due to the value turning positive because of the increase in interest rates. AHFC was not exposed to a credit risk on the rest of the swaps because these swaps all have negative fair values or fair values equal to the notional amount. If interest rates rise and the fair value of the swaps becomes positive, AHFC would be exposed to credit risk in the amount of the swaps' fair value. The swap agreements contain varying collateral agreements with the counterparties and require full collateralization of the fair value amount of the swap should the counterparty's rating fall to BBB+/Baa1. AHFC currently has swap agreements with five separate counterparties. Approximately 34.3 percent of the total notional amount of the swaps is held with one counterparty rated "AA-/Aa2". Another 27.0 percent of the total notional amount of the swaps is held with another counterparty rated "A+/Aa1" and 22.5 percent of the total notional amount of swaps is held with another counterparty rated "AA-/Aa2". Of the remaining swaps, the counterparties are rated "A+/Aa1", "A+/Aa2", approximating 10.5 and 5.6 percent respectively, of the total notional amount of the swaps.

Basis Risk

AHFC is exposed to basis risk when the variable payment received on an interest rate swap is based on an index that differs from the index on which AHFC's variable-rate payment to its bondholders is based. In such instance, the float payment received from the swap counterparty may not fully offset the variable rate paid on the bonds. As of June 30, 2023, AHFC's interest rate swaps were based on the LIBOR index, while its variable rate bonds were based on SIFMA or some other non-LIBOR index. The relative ratios among such indices have fluctuated since AHFC's swap agreements became effective and will continue to do so in response to then-current market conditions.

Termination Risk

Termination risk is the risk of an unscheduled termination of a swap prior to its planned maturity. If any of the swaps are terminated, the associated floating rate bonds would no longer carry synthetic fixed interest rates and AHFC would be exposed to interest rate risk on the bond. This risk is mitigated by the fact that the termination payment could be used to enter into an identical swap at the termination date of the existing swap. Further, if any of the swaps have a negative fair value at termination, AHFC would be liable to the counterparty for payments equal to the swaps' fair value. AHFC or the counterparty may terminate any of the swaps if the other party fails to perform under the terms of the agreement, including downgrades and events of default.

Rollover Risk

Rollover risk occurs when there is a mismatch in the amortization of the swap versus the amortization of the floating rate bonds. AHFC has structured the swaps to amortize at the same rate as scheduled or anticipated reductions in the associated floating rate bonds outstanding.

NOTE 7 – DEFINED BENEFIT PENSION PLANS**DESCRIPTION OF PLANS****The Public Employees' Retirement System - Defined Benefit (PERS-DB)**

PERS-DB is a defined benefit, cost-sharing, multiple-employer public employee retirement plan established and administered by the State to provide pension and postemployment healthcare benefits for eligible State and local government public employees and public organizations. Benefit and contribution provisions are established by Chapter 35 of Alaska Statute Title 39, and may be amended only by the state legislature. The 24th Alaska State Legislature enacted into law Senate Bill 141, which closed the PERS-DB to new members effective July 1, 2006, and created a Public Employees' Retirement System Defined Contribution Retirement Plan (PERS-DCR). Information regarding PERS-DCR is disclosed in Note 8.

Senate Bill 55 (SB 55), an Act relating to employer contributions to the System, made changes to Alaska Statute (AS) 39.35.255 that indicated the State of Alaska, as a participating employer, shall contribute to the System every payroll period an amount sufficient to pay the full actuarially determined employer normal cost, all contributions required under AS 39.30.370 (Health Reimbursement Arrangement (HRA)) and AS 39.35.750 (all DCR costs - employer match, Occupational Death and Disability (ODD), Retiree Medical Plan (RMP)), and past service costs for members at the contribution rate adopted by the Board under AS 37.10.220 for the fiscal year for that payroll period. The State of Alaska, as an employer, pays the full actuarial determined employer contribution rate adopted by the Board each fiscal year effective July 1, 2022.

Prior to July 1, 2008, PERS was a defined benefit, agent, multiple-employer public employee retirement plan. The Alaska Legislature passed Senate Bill 125, which was signed by the Governor on April 2, 2008. This law converted the PERS to a cost-sharing plan under which the unfunded liability will be shared among all employers. This legislation also established a uniform contribution rate of 22 percent of participating employees' covered payroll.

Prior to July 1, 1997, postemployment healthcare benefits were provided by the payment of premiums to an insurance company. Beginning July 1, 1997, the Retiree Health Fund (RHF), an other enterprise fund of the State, was established. The RHF is self-funded and originally provided major medical, dental, vision, audio, and long-term care coverage to retirees of the PERS-DB, the Teacher's Retirement System - Defined Benefit (TRS-DB), and the Judicial Retirement System (JRS) plans. Due to the establishment of the Alaska Retiree Healthcare Trust (ARHCT) effective July 1, 2007, the RHF now provides major medical coverage to those retirees and their dependents not eligible to participate in the ARHCT, along with optional dental, vision, audio, and voluntary long-term care insurance coverage to all retirees and their dependents in these plans. The plan retains the risk of loss of allowable claims. The RHF issues a financial report that may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203.

The PERS-DB Plan is a plan within the Public Employees' Retirement System (PERS). PERS is a fiduciary component unit of the State of Alaska financial reporting entity. PERS includes the PERS-DB and ARHCT. Senate Bill 123 was passed during the 2007 legislative session and created the ARHCT. ARHCT is self-funded and provides major medical coverage to retirees of PERS. PERS retains the risk of loss of allowable claims for eligible members. ARHCT began paying member healthcare claims on March 1, 2008. Prior to that time, healthcare claims were paid for by the RHF.

The PERS component unit is comprised of the PERS-DB, PERS-DCR Plans, and the ARHCT. PERS issues a separate stand-alone financial report that includes financial statements and required supplementary information. PERS is also reported as a pension (and other employee benefit) trust fund by the State. Participants should refer to the plan agreement for more complete information. Copies of the audited financial statements and reports listing "Information Required Under Governmental Accounting Standards Board Statement Nos. 68 and 75 as of June 30, 2023," may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203 or from their website at <http://drb.alaska.gov>.

For purposes of measuring the net pension liability, net other post employment benefit liability (OPEB), deferred outflows of resources and deferred inflows of resources related to pension and OPEB liability/asset, and pension and OPEB expense, information about the fiduciary net position of the PERS defined benefits plans (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. Contributions are due to the Plans when employee services have been performed and paid. Contributions are recognized as revenues when due pursuant to statutory requirements. Benefits and refunds are recognized when due and payable and expenses are recorded when the corresponding liabilities are incurred, regardless of when contributions are received, or payment is made. Additional information about the Plans' fiduciary net position can be found in the Plans' audited financial statements.

Members hired prior to July 1, 1986, with five or more paid-up years of credited service, are entitled to monthly pension benefits beginning at normal retirement age, 55, or early retirement age, 50. For members hired after June 30, 1986, the normal

and early retirement ages are 60 and 55, respectively. Members with 30 or more years of credited service (20 years for peace officers and firefighters) may retire at any age and receive a normal benefit.

The normal monthly pension benefit is based on years of service and average monthly compensation. For members hired prior to July 1, 1996, and all peace officers and firefighters, the average monthly compensation is based upon the member's three highest, consecutive years' salaries. For all other members hired after June 30, 1996, average monthly compensation is based upon the members' five highest consecutive years' salaries.

The benefit related to all years of service prior to July 1, 1986, and for years of service through a total of 10 years for general members is equal to 2 percent of the member's average monthly compensation for each year of service. The benefit for each year over 10 years of service subsequent to June 30, 1986, is equal to 2.25 percent of the member's average monthly compensation for the second 10 years and 2.5 percent for all remaining years of service. For peace officers and firefighters, the benefit for years of service through a total of 10 years is equal to 2 percent of the member's average monthly compensation and 2.5 percent for all remaining years of service.

PERS-DB has two types of postretirement pension adjustment (PRPA). The automatic PRPA is issued annually to all eligible benefit recipients when the cost of living increases in the previous calendar year. The automatic PRPA increase is paid beginning July 1 of each year. The discretionary PRPA may be granted to eligible recipients by the PERS-DB Plan's Administrator if the funding ratio of the PERS-DB Plan meets or exceeds 105 percent. If both an automatic and discretionary PRPA are granted, and a retiree is eligible for both adjustments, the one that provides the retiree the greater increase will be paid.

PERS-DB employee contribution rates are 6.75 percent of compensation (7.5 percent for peace officers and firefighters and 9.6 percent for some school district employees). Employee contributions are deducted before federal income tax is withheld.

The PERS-DB funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual-covered payroll, are sufficient to accumulate assets to pay both pension and postemployment healthcare benefits when due. Employer contributions are accumulated in both the pension and the healthcare funds based on the approved contribution rate for the fiscal year. The employer rate for the State of Alaska for the year ended June 30, 2023, was 24.79 percent of compensation.

The State's employer contributions to PERS-DB for the fiscal years ended June 30, 2023, 2022, and 2021 were \$261.3, \$315.4, and \$215.8 million respectively for the year. For the FY 2023 contributions, \$261.3 million (\$233.7 million for the primary government and \$27.5 million for the discretely presented component units) was for pensions and \$32.2 thousand (\$6.1 thousand for the primary government and \$26.1 thousand for the discretely presented component units) was for postemployment benefits. The contributions were equal to the required contributions in FY 2023.

Alaska Statute 39.35.280 requires that additional state contributions are to be paid each July 1 or as soon after July 1 as funds become available for the ensuing fiscal year that when combined with the total employer contributions is sufficient to pay the PERS-DB past service liability at the contribution rate adopted by the Alaska Retirement Management Board (ARMB) for that fiscal year. Additionally, there is a Defined Benefit Unfunded Liability (DBUL) amount levied against the Defined Contribution Retirement Pension Plan payroll. The DBUL amount is computed as the difference between:

- A. The amount calculated for the statutory employer effective contribution rate of 22 percent on eligible salary (except for the State of Alaska which pays the full actuarially determined contribution rate) less
- B. The total of the employer contributions for:
 - a. The defined contribution employer matching amount;
 - b. Major medical;
 - c. Occupational death and disability; and
 - d. Health reimbursement arrangement.
- C. But not less than zero.

The difference is deposited based on an actuarial allocation into the DB Plan's pension and healthcare funds. For FY 2023, the DBUL is allocated 100 percent to the DB Pension Plan and 0 percent to the DB ARHCT Plan.

The 32nd Alaska State Legislature, HB281 2022 Section 80 (a) appropriated \$33.9 million from the General Fund to PERS-DB as an additional state contribution for FY 2023. The portion of this payment attributable to State of Alaska employers is \$4.6 million (for the discretely presented component units as nonemployer contributions) for pensions.

Postemployment healthcare benefits are provided to retirees and their surviving spouses at no premium cost for all members first hired before July 1, 1986, and employees who are disabled, regardless of initial hire dates. Employees first hired on or after July 1, 1986, and their surviving spouses with five years of credited service (or 10 years of credited service for those first hired after July 1, 1996) must pay the full monthly premium if they are under age 60, and receive benefits at no premium cost if they are over age 60. Members hired on or after June 30, 1996 with between 5 and 10 years of credited service must pay the full monthly premium regardless of their age. Members hired after June 30, 1986 with less than five years of credited service are not eligible for postemployment healthcare benefits. Members hired after June 30, 1986, but before June 30, 1996, who are receiving a conditional benefit, and are age eligible, are eligible for postemployment healthcare benefits. Peace officers and their surviving spouses with 25 years of membership and all other employees and their surviving spouses with 30 years of membership service also receive benefits at no premium cost, regardless of their age or date of hire. Peace officers who are disabled between 20 and 25 years must pay the full monthly premium.

The Teachers' Retirement System - Defined Benefit (TRS-DB)

TRS-DB is a defined benefit, cost-sharing, multiple-employer public employee retirement plan established and administered by the State to provide pension and postemployment healthcare benefits for teachers and other eligible participants. Benefit and contribution provisions are established by Chapter 25 of Alaska Statute Title 14 and may be amended only by the state legislature. TRS-DB provides for normal pension benefits, as well as death, disability, and postemployment healthcare benefits. The 24th Alaska State Legislature enacted into law Senate Bill 141, which closed the TRS-DB to new members effective July 1, 2006, and created a Teachers' Retirement System Defined Contribution Retirement Plan (TRS-DCR). Information regarding TRS-DCR is disclosed in Note 8.

Prior to July 1, 1997, postemployment healthcare benefits were provided by the payment of premiums to an insurance company. Beginning July 1, 1997, the RHF, an other agency enterprise fund of the State, was established. The RHF is self-funded and originally provided major medical, dental, vision, audio, and long-term care coverage to retirees of the PERS-DB, TRS-DB, and JRS plans. Due to the establishment of the ARHCT, effective July 1, 2007, the RHF now provides major medical coverage to those retirees and their dependents not eligible to participate in the ARHCT, along with optional dental, vision, audio, and voluntary long-term care insurance coverage to all retirees and their dependents in these plans. The plan retains the risk of loss of allowable claims. The RHF issues a financial report that may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203.

The TRS-DB Plan is a plan within the Teachers' Retirement System (TRS). TRS is a fiduciary component unit of the State of Alaska financial reporting entity. TRS includes the TRS-DB and the ARHCT Fund. Senate Bill 123 was passed during the 2007 legislative session and created the ARHCT. ARHCT is self-funded and provides major medical coverage to retirees of TRS. TRS retains the risk of loss of allowable claims for eligible members. ARHCT began paying member healthcare claims on March 1, 2008. Prior to that time, healthcare claims were paid for by the RHF.

The TRS component unit is comprised of the TRS-DB, TRS-DCR plans, and ARHCT. TRS issues a separate stand-alone financial report that includes financial statements and required supplementary information. TRS is also reported as a pension (and other employee benefit) trust fund by the State. Participants should refer to the plan agreement for more complete information. Copies of the audited financial statements and reports listing "Information Required Under Governmental Accounting Standards Board Statement Nos. 68 and 75 as of June 30, 2023," may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203 or from their website at <http://drb.alaska.gov>.

For purposes of measuring the net pension liability, net OPEB liability/asset, deferred outflows of resources and deferred inflows of resources related to pension and OPEB liability/asset, and pension and OPEB expense, information about the fiduciary net position of the TRS defined benefits plans (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. Contributions are due to the Plans when employee services have been performed and paid. Contributions are recognized as revenues when due pursuant to statutory requirements. Benefits and refunds are recognized when due and payable and expenses are recorded when the corresponding liabilities are incurred, regardless of when contributions are received, or payment is made. Additional information about the Plans' fiduciary net position can be found in the Plans' audited financial statements.

Vested members hired prior to July 1, 1990, are entitled to monthly pension benefits beginning at normal retirement age, 55, or early retirement age, 50. For members hired after June 30, 1990, the normal and early retirement ages are 60 and 55, respectively. Members may retire at any age and receive a normal benefit when they accumulate the required credited service.

The normal annual pension benefit is based on years of service and average base salary. The average base salary is based upon the member's three highest contract years' salaries.

The benefit related to all years of credited service prior to July 1, 1990, and for years of service through a total of 20 years equal to 2 percent of the employee's average base salary. The benefit for each year over 20 years of service subsequent to June 30, 1990, is equal to 2.5 percent of the employee's base salary.

TRS-DB has two types of postretirement pension adjustment (PRPA). The automatic PRPA is issued annually to all eligible benefit recipients, when the cost of living increases in the previous calendar year. The automatic PRPA increase is paid beginning July 1 of each year. The discretionary PRPA may be granted to eligible recipients by the TRS-DB Plan's administrator if the funding ratio of the TRS-DB Plan meets or exceeds 105 percent. If both an automatic and discretionary PRPA are granted, and a retiree is eligible for both adjustments, the one that provides the retiree the greater increase will be paid.

TRS-DB Plan members contribute 8.65 percent of their base salary, as required by statute. Employee contributions are deducted before federal income tax is withheld.

The TRS funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual-covered payroll, as an amount that, when combined, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer rate for the State of Alaska for the year ended June 30, 2023, was 12.56 percent of compensation. Employer contributions are accumulated in both the pension and healthcare funds based on the approved contribution rate for the fiscal year. Additionally, there is a Defined Benefit Unfunded Liability amount levied against the Defined Contributions Retirement Pension Plan payroll.

The State's employer contributions to TRS-DB for the fiscal years ended June 30, 2023, 2022, and 2021 were \$2.6, \$2.6, and \$2.7 million respectively, equal to the required contributions for each year. For the FY 2023 contributions, \$2.6 million (\$0.4 million for the primary government and \$2.2 million for the discretely presented component units) was for pensions and \$(10.8) thousand was for postemployment benefits (\$0.3 thousand for the primary government and \$(11.1) thousand for the discretely presented component units). The contributions were equal to the required contributions in FY 2023.

Alaska Statute 14.25.085 requires that additional state contributions are to be paid each July 1 or as soon after July 1 as funds become available for the ensuing fiscal year that when combined with the total employer contributions is sufficient to pay the TRS-DB past service liability at the contribution rate adopted by the ARMB for that fiscal year.

The 32nd Alaska State Legislature, HB281 2022 Section 80(b) \$91.0 million from the General Fund to the TRS-DB as an additional state contribution for FY 2023. The portion of this payment attributable to State of Alaska employers is \$4.0 million (\$0.6 million for the primary government as an employer contribution and \$3.4 million for the discretely presented component units as nonemployer contributions) for pensions.

Postemployment healthcare benefits are provided when pension benefits begin, without cost to all employees first hired before July 1, 1990, employees hired after July 1, 1990, with 25 years of membership service, and employees who are disabled or age 60 or older, regardless of initial hire dates. Employees first hired after June 30, 1990, may receive postemployment healthcare benefits prior to age 60 by paying premiums.

The Judicial Retirement System (JRS)

JRS is a defined benefit, single-employer retirement plan established and administered by the State to provide pension and postemployment healthcare benefits for eligible state judges and justices.

Prior to July 1, 1997, postemployment healthcare benefits were provided by the payment of premiums to an insurance company. Beginning July 1, 1997, the RHF, an other agency enterprise fund of the State, was established. The RHF is self-funded and originally provided major medical, dental, vision, audio, and long-term care coverage to retirees of the PERS-DB, TRS-DB, and JRS Plans. Due to the establishment of the ARHCT, effective July 1, 2007, the RHF now provides major medical coverage to those retirees and their dependents not eligible to participate in the ARHCT, along with optional dental, vision, audio, and voluntary long-term care insurance coverage to all retirees and their dependents in these plans. The plan retains the risk of loss of allowable claims. The RHF issues a financial report that may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203.

Senate Bill 123 was passed during the 2007 legislative session and which created the ARHCT beginning July 1, 2007. The ARHCT is self-funded and provides major medical coverage to retirees of the JRS. JRS retains the risk of loss of allowable claims for eligible members. ARHCT began paying member healthcare claims on March 1, 2008. Prior to that time, healthcare claims were paid for by the RHF.

JRS is considered a fiduciary component unit of the State of Alaska financial reporting entity. JRS issues a separate stand-alone financial report that includes financial statements and required supplementary information. JRS is also reported as a pension (and other employee benefit) trust fund by the State. Copies of the audited financial statements may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203 or from their website at <http://drb.alaska.gov>.

For purposes of measuring the net pension liability/asset, net OPEB liability/asset, deferred outflows of resources and deferred inflows of resources related to pension and OPEB liability/asset, and pension and OPEB expense, information about the fiduciary net position of the JRS defined benefits plans (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. Contributions are due to the Plan when employee services have been performed and paid. Contributions are recognized as revenue when due pursuant to statutory requirements. Benefits are recognized when due and payable and expenses are recorded when corresponding liabilities are incurred, regardless of when contributions are received, or payment is made. The Plans own shares in various investment pools that are administered by the State of Alaska, Department of Revenue, Treasury. The Plans' investment in the pools, except for the Short-term Fixed Income Pool, is reported at fair value based on the net asset value reported by the Treasury. The Short-term Fixed Income Pool maintains a share price of \$1. Each participant owns shares in the pool, the number of which fluctuates daily with contributions and withdrawals. Additional information about the Plans' fiduciary net position can be found in the Plans' audited financial statements.

Benefit and contribution provisions are established by Chapter 25 of Alaska Statute Title 22 and may be amended only by the state legislature. JRS provides for normal pension benefits, as well as death, disability, and postemployment healthcare benefits.

Members with five or more paid-up years of credited service are entitled to annual pension benefits beginning at normal retirement at age 60 or early retirement at age 55. Members who are under age 60 and have 20 or more years of credited service may retire at any age and receive an actuarially reduced benefit.

The normal monthly pension benefit is based on the member's years of service and the current authorized salary for the position from which they retired. The pension benefit is equal to 5 percent for each year of service up to a maximum of 75 percent of the current base salary for an active judge in the month the benefit is paid. In the event of salary increases for active judges, the monthly pension benefit for retired judges also increases.

Upon the death of a member who has served for at least two years, the surviving spouse is entitled to receive monthly benefits equal to one-half of the monthly retirement pay the member would have been entitled to receive if retired at the time of death. If the member was not eligible to retire or would have been entitled to less than 60 percent of the monthly authorized salary, the spouse is entitled to monthly benefits not less than 30 percent of the authorized salary. The benefits continue until the surviving spouse dies.

If there is no eligible surviving spouse, the member's surviving dependent child(ren) are entitled to receive a benefit equal to 50 percent of the above survivor's benefit. Each child will receive an equal share of the benefit while they are dependent. If there is no surviving spouse or dependent child(ren), the member's beneficiary(ies) shall receive the difference between contributions made and interest accrued in the Plan less benefits paid by the Plan.

Members who are involuntarily retired for incapacity and have a minimum of five years of service at the time of retirement for incapacity are eligible for pension benefits.

Members contribute seven percent of their compensation to JRS, as required by statute. The contributions are deducted before federal income tax is withheld. Contributions are not required after members have made contributions for 15 years, or from members first appointed before July 1, 1978.

The JRS funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual-covered payroll, an amount that, when combined, is expected to finance the costs of both pension and postemployment healthcare benefits earned by plan members during the year. The employer rate for the State of Alaska for the year ended June 30, 2023, was 70.08 percent of compensation. Total employer contributions for FY 2023 were \$7.5 million for pensions, and \$0.9 million for postemployment benefits. Included in the total employer contribution amounts is \$4.2 million appropriated in the 33rd Alaska State Legislature, HB281 2022 Section 80(c) from the General Fund to JRS as an additional state contribution for the purpose of funding the retirement system.

The Alaska National Guard and Alaska Naval Militia Retirement System (NGNMRS)

NGNMRS is a defined benefit, single-employer retirement plan established and administered by the State to provide pension benefits for eligible members of the Alaska National Guard and Alaska Naval Militia.

NGNMRS is considered a fiduciary component unit of the State of Alaska financial reporting entity. NGNMRS issues a separate stand-alone financial report that includes financial statements and required supplementary information. The plan is also reported as a pension (and other employee benefit) trust fund by the State. Additional information on the NGNMRS plan may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203.

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to the pension asset and pension expense, information about the fiduciary net position of the NGNMRS defined benefits plan (the Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. Contributions are due to the Plan when employee services have been performed and paid. Contributions are recognized as revenue when due pursuant to statutory requirements. Benefits and refunds are recognized when due and payable and expenses are recorded when the corresponding liabilities are incurred, regardless of when contributions are received or when payment is made.

Benefit and contribution provisions are established by Chapter 5 of Alaska Statute Title 26 and may be amended only by the state legislature. NGNMRS provides for normal pension benefits and death benefits. Postemployment healthcare benefits are not provided.

Members who voluntarily retire from the Alaska National Guard or Alaska Naval Militia after at least five years of Alaska Guard service and a total of at least 20 years of U.S. military service or members who involuntarily leave the Alaska Guard service due to federal standards imposed on the Alaska Guard, regardless of length of service, are eligible for a retirement pension. The retirement pension is \$100 per month for each month of Alaska Guard service and may be paid to the member monthly or in a one-time lump sum.

Upon the death of an eligible member the member’s designated beneficiary is entitled to a lump-sum benefit equal to the original pension amount less any payments already paid to the member.

No contributions are required from plan members. NGNMRS’s funding policy provides for annual employer contributions by the Alaska Department of Military and Veterans’ Affairs at actuarially determined amounts that are sufficient to accumulate assets to pay benefits when due. State contributions are determined using the entry age normal actuarial cost method.

The 33rd Alaska State Legislature, did not appropriate funds to the NGNMRS for FY 2023.

PLAN MEMBERSHIPS

The table below includes the plan membership counts from the separately issued financial statements for the various plans.

	<u>PERS</u>	<u>TRS</u>	<u>JRS</u>	<u>NGNMRS</u>
Retired plan members or beneficiaries				
currently receiving benefits	36,951	13,484	149	691
Inactive plan members entitled to but				
not yet receiving benefits	4,781	773	2	702
Inactive plan members not entitled to benefits	9,961	1,559	—	—
Active plan members	<u>8,557</u>	<u>2,897</u>	<u>74</u>	<u>3,909</u>
Total	<u><u>60,250</u></u>	<u><u>18,713</u></u>	<u><u>225</u></u>	<u><u>5,302</u></u>

NOTE 8 – DEFINED CONTRIBUTION PENSION PLANS

STATE ADMINISTERED PLANS

DESCRIPTION OF PLANS

A. The Public Employees’ Retirement System - Defined Contribution Retirement Plan (PERS-DCR)

PERS-DCR is a defined contribution, multiple-employer public employee retirement plan established by the State to provide pension and postemployment healthcare benefits for eligible state and local government employees. Benefit and contribution

provisions are established by state law and may be amended only by the State Legislature. The 24th Alaska Legislature enacted into law Senate Bill 141, which created PERS-DCR effective July 1, 2006. The PERS-DCR Plan savings are accumulated in an individual retirement account for exclusive benefit of the members or beneficiaries.

The PERS-DCR Plan is a plan within the Public Employees' Retirement System (PERS). PERS is a component unit of the State of Alaska financial reporting entity. The PERS component unit is comprised of the PERS-DB (see note 7), PERS-DCR Plans, and the PERS Retiree Medical Plan (RMP) and Healthcare Reimbursement Arrangement Plan (HRA), and Occupational Death and Disability (OD&D). PERS is reported as a pension (and other employee benefit) trust fund by the State. PERS separately issued financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Participants should refer to the plan agreement for more complete information. Copies of the audited financial statements and required supplementary information may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203 or from their website at <http://doa.alaska.gov/dr/>.

A participating member is immediately and fully vested in that member's contributions and related earnings (losses). A member shall be fully vested in the employer contributions made on that member's behalf, and related earnings (losses), after five years of service. A member is partially vested in the employer contributions made on that member's behalf, and the related earnings, in the ratio of (a) 25 percent with two years of service; (b) 50 percent with three years of service; (c) 75 percent with four years of service; and (d) 100 percent with five years of service. Any forfeited employer contributions are used to reduce pension expense in the fiscal year it is forfeited.

PERS-DCR pension contribution rates are eight percent for PERS-DCR members, as required by statute. The employer shall deduct the contribution from the member's compensation at the end of each payroll period, and the contribution shall be credited by the plan to the member's individual account. The contributions shall be deducted from the member's compensation before the computation of applicable federal taxes. An employer shall contribute to each member's individual pension account an amount equal to five percent of the member's compensation. Participant accounts under the PERS-DCR Plan are self-directed with respect to investment options.

The PERS-DCR pension contributions for the year ended June 30, 2023 by the State of Alaska employees were \$74,468 thousand and the State of Alaska employers were \$43,375 thousand. The State of Alaska PERS other postemployment contributions for the year ended June 30, 2023 were \$40,160 thousand (\$3,344 thousand for OD&D, \$26,590 thousand for HRA, and \$10,226 thousand for RMP).

For the year ended June 30, 2023 the State of Alaska recognized \$43,575 thousand in pension expense for the PERS-DCR as an employer. Forfeitures of \$3,174 thousand are reflected in the pension expense amount.

On July 1, 2006, three other postemployment benefit trust funds were created within PERS; RMP, HRA, and OD&D. RMP allows eligible members who retire directly from the plan to obtain medical benefits. The HRA allows medical care expenses to be reimbursed from individual savings accounts established for eligible persons. OD&D provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the system. PERS-DCR participants are eligible members of RMP and HRA and their postemployment healthcare benefits are paid out of these funds.

The employer RMP contribution rate for FY 2023 for each member's compensation was 1.10 percent for medical coverage and 0.30 percent for death and disability (0.68 percent for peace officers and firefighters). HRA is \$186.42 per month for full time employees and \$1.43 per hour for part time employees.

B. The Teachers' Retirement System - Defined Contribution Retirement Plan (TRS-DCR)

TRS-DCR is a defined contribution, multiple-employer public employee retirement plan established by the State to provide pension and postemployment healthcare benefits for teachers and other eligible members. Benefit and contribution provisions are established by state law and may be amended only by the State Legislature. The 24th Alaska Legislature enacted into law Senate Bill 141, which created TRS-DCR effective July 1, 2006. TRS-DCR Plan savings are accumulated by an individual retirement account for exclusive benefit of the members or beneficiaries.

The TRS-DCR Plan is a plan within the Teachers' Retirement System (TRS). TRS is a component unit of the State of Alaska financial reporting entity. The TRS component unit is comprised of the TRS-DB (see note 7), TRS-DCR Plans, TRS Retiree Medical Plan (RMP) and Healthcare Reimbursement Arrangement Plan (HRA), and Occupational Death and Disability (OD&D). TRS is reported as a pension (and other employee benefit) trust fund by the State. TRS separately issued financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Participants should

refer to the plan agreement for more complete information. Copies of the audited financial statements and required supplementary information may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203 or from their website at <http://doa.alaska.gov/dr/b/>.

A participating member is immediately and fully vested in that member's contributions and related earnings (losses). A member shall be fully vested in the employer contributions made on that member's behalf, and related earnings (losses), after five years of service. A member is partially vested in the employer contributions made on that member's behalf, and the related earnings, in the ratio of (a) 25 percent with two years of service; (b) 50 percent with three years of service; (c) 75 percent with four years of service; and (d) 100 percent with five years of service. Any forfeited employer contributions are used to reduce pension expense in the fiscal year it is forfeited.

TRS-DCR pension contribution rates are eight percent for TRS-DCR members, as required by statute. The employer shall deduct the contribution from the member's compensation at the end of each payroll period, and the contribution shall be credited by the plan to the member's individual account. The contributions shall be deducted from the member's compensation before the computation of applicable federal taxes. An employer shall contribute to each member's individual pension account an amount equal to seven percent of the member's compensation. Participant accounts under the TRS-DCR Plan are self-directed with respect to investment options.

The TRS-DCR pension contributions for the year ended June 30, 2023 by the employees were \$1,507 thousand and the State of Alaska employers were \$1,275 thousand. The State of Alaska TRS other postemployment contributions for the year ended June 30, 2023 were \$612 thousand (\$15 thousand for ODD, \$433 thousand for HRA and \$164 thousand for RMP).

For the year ended June 30, 2023 the State of Alaska recognized \$1,297 thousand in pension expense for the TRS-DCR as an employer. Forfeitures of 44 thousand are reflected in the pension expense amount.

On July 1, 2006, two other postemployment benefit trust funds were created in TRS, the RMP and HRA. The TRS OD&D other postemployment benefit trust fund was created on July 1, 2007. RMP allows eligible members who retire directly from the plan to obtain major medical benefits. The HRA allows medical care expenses to be reimbursed from individual savings accounts established for eligible persons. OD&D provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the system. TRS-DCR participants are eligible members of RMP and HRA and their postemployment healthcare benefits are paid out of these funds. The employer RMP contribution rate for FY 2023 for each member's compensation was 0.87 percent for medical coverage and 0.08 percent for death and disability. HRA is \$186.42 per month for full-time employees while part-time employees are based on the contract percentage worked multiplied by the full-time employee rate.

C. Supplemental Benefits System

In addition to the pension plans (note 7) and deferred compensation plan (note 9), all state employees, as well as employees of political subdivisions which have elected to participate in the program, are covered under the Alaska Supplemental Benefits System (SBS). SBS is comprised of the Supplemental Annuity Plan and the Supplemental Benefits Cafeteria Plan. The Supplemental Annuity Plan is a defined contribution plan that was created under Alaska statutes effective January 1, 1980, to provide benefits in lieu of those provided by the federal Social Security System (Social Security). All State employees, who would have participated in Social Security if the State had not withdrawn, participate in SBS. Other employers whose employees participate in the State Public Employees' Retirement System and meet other requirements are eligible to have their employees participate in SBS as provided by Alaska Statute. As of June 30, 2023, there were 21 employers participating in SBS and there were 51,413 participants in the Plan.

The Division of Retirement and Benefits is responsible for administration and record keeping. Through September 30, 2005, the Alaska State Pension Investment Board (ASPIB) was responsible for the specific investment of monies in SBS. Effective October 1, 2005, ASPIB was disbanded and their duties were assumed by the Alaska Retirement Management Board.

SBS is considered a component unit of the State financial reporting entity. SBS issues a separate stand-alone financial report that includes financial statements and required supplementary information, and SBS is also reported as a pension (and other employee benefit) trust fund by the State. Copies of the audited financial statements may be obtained from the Division of Retirement and Benefits, P.O. Box 110203, Juneau, AK 99811-0203 or from their website at <http://doa.alaska.gov/dr/b/>.

Mandatory contributions are made to the Supplemental Annuity Plan and voluntary contributions to the Supplemental Benefits Cafeteria Plan. Participating employees are vested at all times. Supplemental Annuity Plan contributions are made in lieu of contributions to Social Security. The State and other participating employers are required to contribute 12.26 percent of an employee’s wages up to the taxable wage base in effect under Social Security regulations. Each employee is considered to have agreed to a wage reduction equal to one-half the contribution made on the employee’s behalf. The State’s mandatory contributions for the year ended June 30, 2023, were \$163,875 thousand of that amount contributed by employees were \$81,939 thousand. The State’s covered payroll was \$1,336,691 thousand. For the year ended June 30, 2023 the State of Alaska recognized \$81,935 thousand in pension expense for the SBS as an employer.

Supplemental Benefits Cafeteria Plan contributions are voluntary based upon the optional benefits elected by each employee enrolled in SBS. Each employee agrees to a wage reduction based upon the benefit options selected. The benefit amounts are deducted from each employee’s wages and remitted by the employer to SBS third party administrator (TPA) on the employee’s behalf. Effective January 1, 2020 the administration of the voluntary supplemental benefits was transferred to a TPA. The State employee voluntary contributions for the year ended June 30, 2023, were 4,256 thousand.

Employees are eligible to withdraw from the Supplemental Annuity Plan 60 days after termination. Benefits are payable in the form of a lump sum or a periodic payment option, unless the participant elects to defer commencement of benefits. Various annuities can also be purchased from an insurance carrier, which are excluded from Plan assets. The SBS administrator issues lump-sum payments through its contracted record keeper. Employees may request a hardship withdrawal for an unforeseeable emergency, within the definition allowed by the Internal Revenue Code. Hardship withdrawals are disbursed as lump sums and must be approved by the plan administrator.

Benefits available under the Supplemental Benefits Cafeteria Plan include life, accidental death, disability, and critical illness insurance. Selection of these benefits is at the discretion of the employee, with certain restrictions, and may be amended and/or changed on an annual basis or in conjunction with an employee change in status.

Supplemental annuity contributions were deposited with investment managers under contract with SBS for the year ended June 30, 2023. Participant accounts under the Supplemental Annuity Plan are self-directed with respect to investment options. Each participant designates how their contribution is to be allocated among the investment options. Each participant’s account is credited with the participants contributions, adjusted for the appreciation or depreciation in unit value for the investment funds, and reduced for administrative fees.

D. University of Alaska Optional Retirement Plan - Defined Contribution (ORP)

The ORP is an employer funded defined contribution plan which operates in conjunction with a companion mandatory tax-deferred annuity plan. The ORP is comprised of three layers of participants: the original ORP, or ORP Tier 1, which was created for participants hired prior to July 1, 2005; ORP Tier 2, which was created for participants hired between July 1, 2005 and June 30, 2006; and ORP Tier 3, which was created for participants hired on or after July 1, 2006. For ORP Tier 1 and ORP Tier 2, faculty classified as regular and certain administrators made a one-time election to participate in the ORP as an alternative to participation in the defined benefit plans, PERS-DB or TRS-DB. The ORP Tier 2 plan was available for new ORP benefit-eligible employees hired in fiscal year 2006. As of July 1, 2006, the ORP Tier 2 plan was no longer available to newly-hired ORP benefit-eligible employees. For ORP Tier 3, each new eligible employee was able to make a one-time election to participate in the University of Alaska Retirement Program (includes ORP Tier 3 and the University of Alaska Pension Plan) as an alternative to participation in the State of Alaska defined contribution plans, PERS-DC or TRS-DC. Beginning July 1, 2015 the ORP was closed to new hired regular staff, but is still available for faculty and certain administrators.

University contributions are remitted to the plan's authorized employee-selected annuity providers or investment managers. The contribution rates and amounts for fiscal year 2023 were as follows (in thousands):

	ORP Tier 1	ORP Tier 2	ORP Tier 3
Employee Contribution Rates	8.65%	8.65%	8.00%
University Contribution Rates	14.00%	12.00%	12.00%
Covered Payroll	\$25,997	\$2,234	\$104,534
University Contributions	\$3,640	\$268	\$12,544

At June 30, 2023, plan assets (participants' accounts attributable to employer contributions) for ORP Tier 1, Tier 2, and Tier 3 had a net value to \$441.5 million. ORP Tier 1 and ORP Tier 2 participants are 100 percent vested at all times. University contributions for ORP Tier 3 participants are 100 percent vested after three years of service.

University of Alaska Pension Plan

In addition to the other retirement plans, substantially all regular employees (hired before July 1, 2006) and certain faculty classified as temporary, participate in the Pension plan which was established January 1, 1982, when the University withdrew from the federal social security program. Eligible employees, hired on or after July 1, 2006, who elected to participate in the University of Alaska Retirement Program also participate in the Pension plan.

For fiscal year 2023, employer contributions for regular employees were 7.65 percent of covered wages up to \$42.0 thousand. For certain faculty classified as temporary, the employer contributions were 7.65 percent of covered wages up to \$160.2 thousand. The plan provides for employer contributions to be invested in accordance with participant-directed investment elections. Participants hired before July 1, 2006 are 100 percent vested at all times. University contributions for participants hired on or after July 1, 2006 are 100 percent vested after three years of service. Regular staff hired on or after July 1, 2015 are also 100 percent vested after three years of service of the employer contributions of the pension plan.

The University's total covered payroll for the Pension plan was \$171.3 million. The University's gross costs to fund and administer the plan totaled \$13.1 million for the year ended June 30, 2023. At June 30, 2023, plan assets (participants' accounts) had a net value of \$497.4 million.

NOTE 9 – DEFERRED COMPENSATION PLAN

The State of Alaska Deferred Compensation Plan was created by Alaska statutes issued May 31, 1974 and was most recently amended effective August 30, 2021. It is a deferred compensation plan under Section 457 of the Internal Revenue Code and is available to all permanent and long-term non-permanent employees, elected officials of the State, and members of State boards and commissions, as well as employees of participating local government employers and public organizations. Participants authorize their employer to reduce their current salary or compensation so that they can receive the amount deferred at a later date. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency, within the definition allowed by the applicable Internal Revenue Code. All amounts deferred are held in a trust for the exclusive benefit of employees and beneficiaries. Additionally, participants may also have their contributions directed as a ROTH contribution. Those amounts are post-tax contributions and earnings on ROTH contributions are not taxable when properly withdrawn from the plan. As of June 30, 2023 the Deferred Compensation Plan had 12,672 participants.

The Division of Retirement and Benefits is responsible for Deferred Compensation Plan administration and record-keeping. The Alaska Retirement Management Board is responsible for the specific investment of monies in the Deferred Compensation Plan.

During fiscal year 2023, an employer participating in the Deferred Compensation Plan began offering and contributing matching contributions. Currently, there is one employer matching employee contributions.

Participant accounts are self-directed with respect to investment options. Each participant designates how their contributions are to be allocated among the investment options. Each participant's account is credited with the participant's contributions and the appreciation or depreciation in unit value for the investment funds and deductions for administrative fees.

Deferred Compensation Plan net position as of June 30, 2023 was \$1,135,224 thousand. The Deferred Compensation Plan is reported in the accompanying financial statements as a pension (and other employee benefit) trust fund.

NOTE 10 – INTERFUND TRANSACTIONS

The following schedules summarize individual interfund receivable and payable balances at June 30, 2023, and interfund transfers for the year then ended (in thousands):

INTERFUND RECEIVABLE / PAYABLE BALANCES

Due to Other Funds	Due from Other Funds							Total
	General Fund	Alaska Permanent Fund	Nonmajor Governmental Funds	International Airports	Nonmajor Enterprise Funds	Internal Service Funds	Fiduciary Funds	
General Fund	\$ —	\$ 35,779	\$ 4,438	\$ 174	\$ 5,858	\$ 39,575	\$ 52,580	\$ 138,404
Alaska Permanent Fund	14,265	—	—	—	—	—	—	14,265
Nonmajor Governmental Funds	4,506	—	—	—	—	—	—	4,506
International Airports	475	—	—	—	—	—	—	475
Nonmajor Enterprise Funds	4,419	—	—	—	—	—	—	4,419
Internal Service Funds	585	—	—	—	—	—	—	585
Fiduciary Funds	34,023	—	—	—	—	—	—	34,023
Other	1,405	—	—	—	—	—	—	1,405
Total	\$ 59,678	\$ 35,779	\$ 4,438	\$ 174	\$ 5,858	\$ 39,575	\$ 52,580	\$ 198,082

The \$1.4 million reported in the Other row consists of a \$1.4 million receivable to Department of Revenue from the Alaska Permanent Fund that was not included in the Alaska Permanent Fund outside audit. This amount is immaterial to their audited financial statements thus the audit was not restated.

INTERFUND TRANSFERS

Transfers From	Transfers to				Total
	General Fund	Nonmajor Governmental Funds	Internal Service Funds	Other	
General Fund	\$ —	\$ 75,573	\$ 14,572	\$ 5,200	\$ 95,345
Alaska Permanent Fund	3,374,832	—	—	—	3,374,832
Nonmajor Governmental Funds	31,289	587	—	—	31,876
Nonmajor Enterprise Funds	30	—	—	—	30
Fiduciary Funds	9,000	—	—	—	9,000
Total	\$ 3,415,151	\$ 76,160	\$ 14,572	\$ 5,200	\$ 3,511,083

The general purpose for transfers is to move monies from funds required by statute to collect them to the funds required by statute or budget to expend them, to move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments come due, and transfer accumulated surpluses from “Other” funds to the General Fund.

The transfer from the Alaska Permanent Fund to the General Fund includes a \$3.36 billion transfer for payment of the Permanent Fund dividends, administrative and associated costs of the dividend program, and to fund various State operating expenses. Additionally, a \$14.3 million transfer to the Alaska Capital Income Fund.

The \$5.2 million reported in the Other column consists of a fund transfer from the General Fund to the Alaska International Airport for their debt service appropriation that is funded by the American Recovery and Reinvestment Act (ARRA).

NOTE 11 – RELATED PARTY ACTIVITY

Based on understandings and board-approved agreements between the Alaska Industrial Development and Export Authority (AIDEA) and Alaska Energy Authority (AEA), AIDEA supplies administrative, personnel, data processing, communications and other services to AEA. AIDEA recognized revenue totaling \$6.3 million for providing these services during FY 2023. On June 30, 2023, AIDEA had \$4.1 million receivable from AEA for services and short-term borrowings.

In December 2020, AEA borrowed \$17 million from AIDEA to acquire an approximately 39.3-mile 115 kV electricity transmission line system between the Sterling Substation and Quartz Creek Substation ("SSQ Line") from Homer Electric Association and to incorporate as part of the Bradley Lake Hydroelectric Project. The loan, bearing interest at 3.5%, requires semiannual interest and annual principal payments with a final maturity date of July 2040. As of June 30, 2023, the balance of this loan was \$5.8 million.

On September 30, 2010, pursuant to legislation and an agreement, AIDEA purchased 37 loans from AEA with an outstanding balance of \$24.25 million, plus accrued interest, for \$20.63 million. Under the agreement, at AIDEA's request, AEA is required to repurchase any loan upon a payment default. The current loan outstanding balance at June 30, 2023 is \$2.44 million.

The Department of Transportation and Public Facilities (DOTPF) provides administrative and technical services benefiting all of Alaska's airports and aircraft bases. Related costs are allocated based upon budgetary estimates of the *pro rata* portion which should be borne by the various facilities as set forth in the annual appropriation and budget document of the State. Costs allocated to the International Airport Fund (IAF) as operating expenses totaled \$3.38 million for the year ended June 30, 2023. Capital project management services are performed by DOTPF personnel and are capitalized to IAF construction in progress. These costs totaled \$3.50 million during the year ended June 30, 2023.

NOTE 12 – COMMITMENTS, CONTINGENCIES, AND CONCENTRATIONS

A. SICK LEAVE

The cost of state employee sick leave is charged against agency appropriations when leave is used rather than when leave is earned. There is no recorded liability for sick leave in the financial records of the State. Accordingly, the statements in this report do not include an estimate of this obligation as either a liability or a reserve.

The estimated amount of unused accumulated sick leave as of June 30, 2023, is \$8.5 million. This amount was calculated using the base pay on file for each employee as of June 30, 2023. It does not include an estimate of the cost of fringe benefits (supplemental benefits, retirement, group insurance, etc.) which can vary depending on the status of the employee when leave is taken.

B. SCHOOL DEBT

Under a program enacted in 1970 (AS 14.11.100), the State may reimburse municipalities up to 60, 70, 80, 90, or 100 percent of debt service on bonds issued to finance school construction. The percentage depends on the year in which the costs are incurred. The 60 percent limitation, enacted in 2002, applies to fiscal years after June 30, 1999.

Although the statute provides that the State may reimburse school districts 60, 70, 80, 90, or 100 percent of construction costs, the actual funding for the program is dependent on annual legislative appropriations to the school construction account. When amounts in the account are insufficient, the available funds are allocated *pro rata* among the eligible school districts. There is no contractual commitment by the State to make these payments. The amount for FY 2023 expended for school debt was \$77.57 million, which was 100% of the entitlement. The total debt requirement, assuming the State makes full payment of its share of school debt service, would be approximately \$433.24 million. The State is able to, and has in the past, appropriated less than the full amount anticipated by municipalities.

C. RISK MANAGEMENT AND SELF-INSURANCE

PRIMARY GOVERNMENT

The State maintains a risk management program that is administered by the Department of Administration, Division of Risk Management. The Division of Risk Management's objective is to protect the financial assets and operations of the State of Alaska from accidental loss through a comprehensive self-insurance program for normal and expected property and casualty claims of high frequency and low severity, combined with high-limit, broad-form excess insurance protection for catastrophic loss exposures.

Risk Management acts as the insurance carrier for each state agency, funding all sudden and accidental property and casualty claims. The annual premiums allocated by Risk Management are the maximum each agency is called upon to pay. This planning for known and catastrophic losses forestalls the need for the affected agency to request a supplemental appropriation or disrupt vital state services after a major property loss, adverse civil jury award, or significant workers' compensation claim.

By effectively managing the State's property and liability exposures through a comprehensive self-insurance program, Risk Management expends less public funds than would be paid to private insurance companies, while at the same time providing streamlined claims services utilizing professional adjusting firms located throughout Alaska.

Property insurance with all-risk (including earthquake and flood) coverage is provided on a replacement cost basis for all state-owned or leased property; buildings (including contents, museum fine arts, etc.), aircraft, and watercraft (Alaska Marine Highway System ferries and other agency vessels).

Casualty coverages protect each state agency and their personnel from third-party civil (tort) liability claims alleged to have arisen from combined liability - general (premises/operations), automobile, professional (errors and omissions), medical malpractice, aviation (aircraft and airport), or marine (passenger injuries).

Additional specialty coverage includes blanket public employee faithful performance, accidental death and disability (including medical expenses) for volunteers, computer fraud and foreign liability, etc. These insurance programs continually evolve, responding to new activities and special projects undertaken by each state agency. The State has not incurred a loss in excess of its insurance program.

In FY 2023, the State completely self-insured all statutory workers' compensation claims, general (premises and operations) and professional liability, automobile, property (bldgs), cyber, and aircraft liability. The State had Self-Insured Retention (SIR) levels of \$400 thousand for marine risks and \$250 thousand per incident for airport liability exposures. Limits of excess insurance vary by risk: \$1 billion per occurrence for marine, \$125 million for fine arts, and \$500 million for airport.

Both domestic and international insurance companies and various Lloyd's of London underwriting syndicates participate in the State of Alaska's excess insurance program. Independent brokers provide marketing. The State obtains an annual independent actuarial assessment of the state insurance program as required by AS 37.05.287(b) which calculates unfunded claims and allocated loss adjustment expenses (ALAE).

An unconstrained audit of the State of Alaska's overall property and casualty insurance program performed by an independent risk management consultant found the retention levels and excess insurance coverage purchased are appropriate.

Risk Management's budget is funded entirely through interagency receipts annually billed to each agency through a "Cost of Risk" premium allocation system. The Risk Management Information System generates the annual cost of risk allocation to each agency, reflecting their proportionate share of the State's overall cost of risk. Designed to achieve equitable distribution of the self-insurance program costs, it factors exposure values subject to loss and considers the past five years actual claims experience incurred by each department.

For most cost of risk allocations, 80 percent of the premium billing is based on the average of the past five years actual claims experience. This provides a direct fiscal incentive to each agency to reduce or control their claim costs.

The program compiles a property inventory schedule of all owned or leased buildings used or occupied by state agencies, listing age and type of building construction, occupancy, fire protection services and sprinkler systems, and projected replacement cost value. Individual premiums are then determined and, in cases of multiple occupancy, allocated to each department on the basis of their square foot use.

The "Cost of Risk" premium is collected through two methods from individual state agency operating budgets. Reimbursable service agreements (RSAs) are used for all categories of insurance other than Workers' Compensation and Combined Liability (general, auto, and professional), which are assessed on a rate per \$100 payroll applied monthly to each agency's actual payroll until the allocated premium is paid.

The table below presents changes in policy claim liabilities for the fiscal years ending June 30, 2022, and June 30, 2023, (in thousands). The State records its related liability using discounted amounts provided by actuaries. The amount of unpaid claim liabilities for Risk Management are presented at their present value using a 3.0 percent discount interest rate for FY 2022 and for FY 2023. Claims payment amounts include allocated loss adjustment expenses (legal and adjusting).

Fiscal Year	Beginning Balance	Current Year Claims and Changes in Estimates	Claim Payments	Ending Balance
2022	\$ 142,456	\$ 28,239	\$ (23,298)	\$ 147,397
2023	147,397	31,071	(27,560)	150,908

The Group Health and Life Fund is an Internal Service Fund of the State of Alaska, the plan is self-insured for all benefits. The plan's funding policy provides for the collection of insurance premiums from employees, if applicable, and the State. Insurance premium amounts are actuarially determined on an annual basis and adjusted as necessary. The State retains the risk of loss of allowable claims.

The liability for claims incurred but not reported (IBNR) represents the estimated amounts necessary to settle all outstanding claims as of the balance sheet date. The plan's reserve estimate for IBNR are based primarily on historical development patterns adjusted for current trends that would modify experience. Claims are re-evaluated periodically to consider the effects of inflation, claims settlement trends, and other economic factors. The process of establishing loss reserves is subject to uncertainties that are normal, recurring and inherent in the healthcare business.

Changes in the balances of claims liabilities during the years ended June 30, 2023 and 2022 were as follows (in thousands):

Fiscal Year	Beginning Balance	Health Care Benefits	Benefits Paid	Ending Balance
2022	\$ 15,888	\$ 145,503	\$ (144,055)	\$ 17,336
2023	17,336	148,866	(148,793)	17,409

UNIVERSITY OF ALASKA

The University is exposed to a wide variety of risks including property loss, bodily and personal injury, intellectual property, errors and omissions, cyber-attacks, aviation and marine. Exposures are handled with a combination of self-insurance and commercial insurance.

The University is self-insured up the maximum of \$2.0 million per occurrence for casualty claims and a minimum of \$250 thousand for property claims. Commercial carriers provide coverage in excess of these amounts. Health care, workers' compensation and unemployment claims are fully self-insured. Liabilities have been established using actuarial analysis to cover estimates for specific reported losses, estimates for unreported losses based upon past experience modified for current trends, and estimates of expenses for investigating and settling claims. Settled claims have not exceeded the coverages for any of the past three years.

Changes in applicable self-insured liability amounts follow (in thousands):

	Balance July 1, 2022	Provision for Claims	Claims Payments	Balance June 30, 2023
Health	\$ 5,531	\$ 63,964	\$ (63,422)	\$ 6,073
General Liability	4,826	1,093	—	5,919
Workers' Compensation	3,589	—	(153)	3,436
Unemployment	39	270	(267)	42
	<u>\$ 13,985</u>	<u>\$ 65,327</u>	<u>\$ (63,842)</u>	<u>\$ 15,470</u>

D. LITIGATION AND ADMINISTRATIVE APPEALS

The State is involved in a number of legal actions. The Department of Law estimates the probable maximum liability for the cases associated with the governmental fund types to be approximately \$49.24 million, with an additional possible liability of \$44.46 million. The probable loss amount has been reported as long-term debt obligations.

The amount of revenue recognized by the Northern Tobacco Securitization Corporation could be adversely impacted by certain third party litigation involving tobacco companies and others.

The Division of Retirement and Benefits was a defendant in a class action lawsuit against the State alleging that the passage of Senate Bill (SB) 141 violated the Alaska Constitution by extinguishing a former member's ability to re-enter the PERS/TRS defined benefits plan. According to SB 141, a PERS/TRS defined benefit former member would have to re-employ into an eligible defined benefit position by June 30, 2010 or lose that former member's status (tier standing). If that former member re-entered the workforce in a valid PERS/TRS position but after June 30, 2010, that person would become a defined contribution retirement plan member, rather than reinstated into their prior defined benefit status (tier standing). The lawsuit challenged the effect of SB 141 as an unconstitutional diminishment of a promised defined benefit.

In April 2022, the Alaska Supreme Court found that a former member's ability to reinstate PERS/TRS status is an accrued benefit protected by Article XII, Section 7 of the Alaska Constitution. The Court held that not allowing former members to buy back into PERS/TRS defined benefit status resulted in an unconstitutional diminishment. The decision could lead to an increase in the number of employees previously believed to be ineligible for the defined benefit plan by operation of SB 141 for PERS/TRS. The case was returned to the Superior Court and the Department of Law filed a motion for final judgement. The Superior Court granted the motion for final judgment, awarded judgment on attorney's fees, and ordered the Division to notify class members by the end of May 2022 of their right to seek reinstatement into the defined benefit plan and the procedures to do so.

The Division continues to determine the impact of the Metcalfe decision on PERS and TRS. The Division is working with impacted former members who meet the requirements to re-establish their position in the defined benefits plan. However, it is unclear exactly how many former members will seek to reinstate to the defined benefits plan or the precise impact the reintroduction of those former members to the defined benefits plan will cost.

The Department of Revenue Tax Division's Oil and Gas Production Tax Audit Group performs periodic audits of oil and gas companies that file Alaska's oil and gas production tax returns. The audits mostly result in additional tax assessments and associated interest. The companies sometimes choose to pay the additional assessment "under protest" to avoid accruing interest. Because these prepayments are deposited in the Constitutional Budget Reserve Fund (CBRF) but are still under dispute, the tax assessment revenues recognized in the CBRF could be adversely affected by a potential refund resulting from a decision issued by the Department of Revenue Tax Division's Appeals Group, by the Department of Administration's Office of Administrative Hearings, by an Alaska Superior Court ruling, or by an Alaska Supreme Court ruling. As of the end of fiscal year June 30, 2023, there are no pending prepayments or payments made "under protest". If there were, we would not be able to estimate the amount of potential refund.

In August of 2018, the U.S. Department of Health & Human Services (USDHHS), Office of Inspector General (OIG) released audit report number A-04-17-08059, in which the OIG found that the Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA) overpaid the State of Alaska an estimated \$8.9 million in bonus payments due to the State including individuals that did not qualify because of their basis-of-eligibility category. The State of Alaska disagrees with this finding and joined several other states by entering into the formal appeals process through the USDHHS Department of Appeals Board (DAB) based on the states following the statutory criteria for the CHIPRA bonus payments and preparing current enrollment numbers in accordance with Centers for Medicare & Medicaid Services (CMS) guidance.

During FY21, USDHHS DAB issued a preliminary decision that required additional action by both the State and CMS. According to USDHHS DAB, the previous methodology used for determining the bonus awards was invalid; therefore, CMS could not pursue collecting the estimated overpayments. However, the decision allowed CMS the opportunity to recalculate the baseline year (2007) for determining eligibility and pursue an overpayment collection in accordance with this new calculation. As of June 30, 2023, USDHHS is evaluating the potential overpayment and the amount to potentially be repaid is unknown.

The Department of Natural Resource's Division of Oil and Gas performs periodic audits of oil and gas companies that file Alaska's oil and gas Royalty and Net Profit Share (NPS) reports. The audits mostly result in additional royalty and NPS payments and associated interest. The companies sometimes pay the additional assessment "under protest" to avoid accruing interest. Per Alaska Statutes 37.14.150 and 37.13.010, royalty payments are split between the Constitutional Budget Reserve Fund, Public School Trust Fund, and the Alaska Permanent Fund. Since the royalty and NPS revenues are still under dispute the funds could be adversely affected by a potential refund resulting from a decision issued by the Department of Natural Resource's Commissioner, by an Alaska Superior Court ruling, or by an Alaska Supreme Court ruling. As of the end of fiscal year June 30, 2023, there were no pending prepayments or payments made "under protest". If there were, we would not be able to estimate the amount of potential refund.

E. FEDERAL GRANTS

The State has received federal grants for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowance under terms of the grants, it is believed that any required reimbursements will not be material.

F. DISASTER RELIEF FUND

The State may be liable to reimburse communities for expenditures related to disasters in excess of the amount allocated by the State.

G. FUTURE LOAN COMMITMENTS

As of June 30, 2023, the Alaska Clean Water and the Alaska Drinking Water Funds are committed to funding loans for which they have entered into agreements for communities, but funds have not yet been disbursed. The total amounts to be disbursed under these agreements are uncertain as not all of the loans are expected to be fully drawn and some loans may increase with changes in scope of the underlying projects; accordingly, they are not included in the financial statements for these funds. As of June 30, 2023, the Alaska Clean Water and the Alaska Drinking Water Funds have entered into binding commitments, as evidenced by signed loan agreements, for which funds remain to be disbursed totaling \$68.29 million and \$35.44 million respectively.

As of June 30, 2023, the Department of Commerce, Community and Economic Development identified outstanding loan commitments. Agreements have been entered into, but funds have not yet been disbursed. The open loan commitments include the Alaska Commercial Fishing Revolving Loan Fund for \$0.43 million and the Alaska Fisheries Enhancement Revolving Loan Fund for \$1.99 million.

As of June 30, 2023, the Alaska Energy Authority (AEA) had Power Project Fund loan commitments of \$5.58 million.

As of June 30, 2023, the Alaska Industrial Development and Export Authority (AIDEA) had extended loan participation purchase commitments of \$4.5 million, as well as loan guarantees of \$2.5 million.

AIDEA has also entered into funding agreements with Ambler Metals, LLC to support Ambler Access Project, to develop an industrial access road to the Ambler Mining District. The associated Interim Funding Agreement and Full Funding Agreement indicate that AIDEA will provide funds up to \$1 million and \$35 million, respectively.

H. POTENTIAL DEVELOPMENT PROJECTS

Exclusive of the Alaska LNG Project, and regarding the development of a proposed in-state natural gas pipeline from the North Slope to Cook Inlet (Bullet Line), the Alaska Gasline Development Corporation (AGDC) entered into a 2010 agreement where \$4.66 million would become due and payable when (a) the State awards permits, work product, and other results of a Bullet Line Preliminary Development Project to a Qualified Builder (other than a public corporation owned by the State); or (b) the State determines it will construct the Bullet Line itself, either through a public corporation owned by the State or otherwise, and (i) the Legislature of the State of Alaska appropriates some or all of the funding for the Bullet Line Development and Construction Expenses, or (ii) bonds are issued by the State or a public corporation owned by the State intended to finance some or all of the Bullet Line Development and Construction Expenses.

I. INVESTMENT COMMITMENTS

As of June 30, 2023, the Alaska Permanent Fund Corporation (APFC), on behalf of the Alaska Permanent Fund, had outstanding future funding commitments of \$400 million for real estate fund investments.

As of June 30, 2023, the APFC, on behalf of the Alaska Permanent Fund, had outstanding future funding commitments of \$100 million for absolute return, \$1.5 billion for private credit, \$4.3 billion for private equity, and \$1.4 billion for infrastructure investments. Many alternative investments have liquidity constraints and may not be available for cash withdrawal until a specified period of time has elapsed.

The Alaska Retirement Management Board (ARMB) has entered into agreements with external investment managers to provide funding for future pension fund investments. As of June 30, 2023, ARMB's unfunded commitments were as follows (in thousands):

<u>Investment Type</u>	
Alternative Fixed Income	\$ 377,897
Energy	31,214
Farmland	87,206
Private Equity	1,622,189
Real Estate	299,529
	<u>\$ 2,418,035</u>

J. POLLUTION REMEDIATION

Governmental Accounting Standards Board Statement (GASBS) 49 provides guidance for state and local governments in estimating and reporting the potential costs of pollution remediation. While GASBS 49 does not require the State to search for pollution, it does require the State to reasonably estimate and report a remediation liability when an obligating event occurs.

According to AS 46.03.010, it is the policy of the State to conserve, improve, and protect its natural resources and environment and control water, land, and air pollution, in order to enhance the health, safety, and welfare of the people of the State and their overall economic and social well-being. It is also the policy of the State to improve and coordinate the environmental plans, functions, powers, and programs of the State, in cooperation with the federal government, local governments, other public and private organizations, and concerned individuals, and to develop and manage the basic resources of water, land, and air to the end that the State may fulfill its responsibility as trustee of the environment for the present and future generations.

The State has the knowledge and expertise to estimate the remediation obligations presented in the statements based on prior experience in identifying and funding similar remediation activities. GASBS 49 requires the State to calculate pollution remediation liabilities using the expected cash flow technique. Where the State cannot reasonably estimate a pollution remediation obligation, it does not report a liability.

The remediation obligation estimates that appear in this report are subject to change over time. Cost may vary due to price fluctuations, changes in technology, changes in potential responsible parties, results of environmental studies, changes to statutes or regulations or other factors. Prospective recoveries from responsible parties may reduce the State's obligation.

At July 1, 2022, the General Fund had pollution remediation obligations of \$125,107 thousand. As of June 30, 2023, the State had an increase to the obligations of \$5,106 thousand and recognized a decrease of \$4,535 thousand, for an ending balance of \$125,678 thousand in pollution remediation obligation related activities. The State has an estimated potential recovery of \$545 thousand from other responsible parties.

Additionally, the International Airports Fund (IAF) reported pollution remediation liabilities for which IAF is in whole or in part a responsible party. The liabilities were valued using the estimated mean of the future cash flows of costs and recovery associated with identified sites, measured at current value. Amounts recorded as current and long-term portions of these estimated liabilities were respectively \$1,423 thousand and \$12,807 thousand in 2023 and \$869 thousand and \$7,819 thousand in 2022.

K. ENCUMBRANCES

The State of Alaska utilizes encumbrance accounting to identify fund obligations. The following shows encumbrances within the governmental funds for the fiscal year ended June 30, 2023:

	<u>Amount (in thousands)</u>	
General Fund	\$	948,162
Special Revenue Funds		82,839
Capital Project Funds		<u>2,367</u>
Total Encumbrances	<u>\$</u>	<u>1,033,368</u>

A review of the appropriations with encumbrance balances over \$5 million were identified and analyzed below:

The Department of Commerce, Community and Economic Development administers projects related to transportation projects for \$413.77 million. These projects are funded by the SBR Fund and general funds.

The Department of Commerce, Community and Economic Development administers the Alaska Reinsurance Program which was established under AS 21.55 to stabilize the health insurance market in Alaska. The program provides a reinsurance mechanism for insurers issuing policies that cover certain high-risk individuals through the Comprehensive Health Insurance Association. The program has \$53.5 million remaining obligated in the Alaska Comprehensive Health Insurance Fund from revenues collected under Title 21 of the Alaska Statutes.

The Department of Commerce, Community and Economic Development administers a project for the Kodiak fire station replacement for \$14.56 million. This project is funded by general funds.

The Department of Commerce, Community and Economic Development administers grants for the Alaska Impact Grant Program for \$28.07 million. This is funded by the National Petroleum Reserve Fund.

The Department of Commerce, Community and Economic Development administers projects for the Food Bank of Alaska for \$6.07 million. This is funded by general funds.

The Department of Commerce, Community and Economic Development administers construction projects for \$14.22 million. These are funded by general funds.

The Department of Commerce, Community and Economic Development administers a grant for the Exxon Valdez Oil Spill funded "EVOSTC" for \$13.25 million. The Department of Fish and Game also administers a grant for the Exxon Valdez Oil Spill funded "EVOSTC" for \$8.03 million. These are funded by the Exxon Valdez Settlement Trust Fund.

The Department of Military and Veterans Affairs had numerous Program Worksheets (Public Assistance) and Project Worksheets (Hazard Mitigation) totaling \$8.68 million for the November 2018 earthquake that are funded with 75 percent Federal and 25 percent State Disaster Relief funds.

The Department of Transportation administers projects related to transportation projects for \$5.52 million. These projects are funded by general funds.

The Department of Natural Resources administers projects related to fire suppression for \$27.96 million. These projects are funded by general funds.

The Department of Corrections administers projects related to prison repairs for \$5.85 million. These projects are funded by general funds.

The Department of Education and Early Development administers projects related to school construction and renovation that totals \$126.17 million. This project is funded by the SBR Fund and general funds.

L. MEDICAID

The Department of Health uses two Medicaid Management Information Systems, Alaska Health Enterprise (AHE) and Optum Behavioral Health System (OBHS) FACETS, to process Medicaid and Children's Health Insurance Program medical claims submitted by service providers. Some claims are suspended during normal processing for reasons including third party insurance verification, verification of medical necessity, and provider claim submission errors. Due to the complexity of claim processing, the cost of settling the suspended claims cannot be reasonably estimated.

M. FINANCIAL GUARANTEES

In accordance with AS 18.56.098 (i), the State has guaranteed the Veterans Mortgage Program Bonds issued by the Alaska Housing Finance Corporation (AHFC) in the amount of \$41.3 million at June 30, 2023. The guarantees extend through the life of the bonds, with a final maturity date of the longest series in 2048. In the event that AHFC cannot make the bond payments, the State would be responsible for the principal and interest.

N. CONCENTRATIONS

In FY 2023, the most significant sources of revenues were federal, taxes, and rents and royalties; which make up 92.5 percent of total revenues. With a large portion of total revenues coming from federal sources (52.0 percent), a large decrease in federal funding could impact the stability of the State. Additionally, with the volatility in petroleum related revenues, taxes, and rents and royalties continue to be a significant concern for the State of Alaska.

NOTE 13 – SUBSEQUENT EVENTS

A. ALASKA MUNICIPAL BOND BANK AUTHORITY

On July 21, 2023, the outstanding AMBBA 2012 Series One Bonds were optionally redeemed, including the remaining principal amount of \$1.465 million plus accrued interest to the date of redemption.

On December 14, 2023, the Bond Bank closed on the 2023 Series Three bonds. The 2023 Series Three bonds consisted of \$35.12 million in general obligation bonds (AMT) with interest rates ranging between 5.00% and 5.25%. The proceeds of the 2023 Series Three bonds were used to make a new loan to an authorized borrower and to pay a portion of the costs of issuance.

B. ALASKA CLEAN WATER FUND

Pursuant to legislative authorization obtained during the 2023 session of the Alaska Legislature, Series A Revenue Bond Anticipation Notes for FY 2024 were issued on November 14, 2023, in the amount of \$1.97 million. The borrowing is secured by interest earnings of the Alaska Clean Water Fund.

C. ALASKA DRINKING WATER FUND

Pursuant to legislative authorization obtained during the 2023 session of the Alaska Legislature, Series B Revenue Bond Anticipation Notes for FY 2024 were issued on November 14, 2023, in the amount of \$2.81 million. The borrowing is secured by interest earnings of the Alaska Drinking Water Fund.

D. ALASKA HOUSING FINANCE CORPORATION

The Corporation delivered its \$49.9 million Collateralized Bonds (Veterans Mortgage Program), 2023 First Series, on July 27, 2023. The First Series Bonds are tax-exempt general obligations of the Corporation having a final maturity of December 1, 2052, and paying interest each June 1 and December 1 at fixed rates ranging from 3.15 percent to 4.65 percent. Proceeds of the First Series Bonds will be used to finance qualified veterans mortgage loans. principal and interest on the First Series Bonds is further secured by the unconditional guarantee of the State of Alaska.

The Corporation delivered its \$100.00 million State Capital Project Bonds II, 2023 Series A, on October 17, 2023. The Series A Bonds are tax-exempt general obligations of the Corporation having a final maturity of December 1, 2041, and paying interest each June 1 and December 1 at fixed rates ranging from 5.00 percent to 5.25 percent. Proceeds of the Series A Bonds will be used to refund certain outstanding obligations of the Corporation and for other authorized purposes.

The Corporation delivered its \$120.00 million General Mortgage Revenue Bonds II, 2024 Series C, on February 1, 2024. The Series C Bonds are federally taxable general obligations of the Corporation having a final maturity of December 1, 2053, and

paying interest each June 1 and December 1 at fixed rates ranging from 4.808% to 6.250%. Proceeds of the Series C Bonds were used to purchase mortgage loans and for other authorized purposes.

The Corporation delivered its \$75.00 million General Mortgage Revenue Bonds II, 2024 Series A, on March 5, 2024. The Series A Bonds are tax-exempt general obligations of the Corporation having a final maturity of June 1, 2054, and paying interest each June 1 and December 1 at fixed rates ranging from 3.200% to 6.000%. Proceeds of the Series A Bonds were used to purchase mortgage loans and for other authorized purposes.

The Corporation delivered its \$48.12 million General Mortgage Revenue Bonds II, 2024 Series B, on March 5, 2024. The Series B Bonds are tax-exempt general obligations of the Corporation having a final maturity of December 1, 2036, and paying interest each June 1 and December 1 at fixed rates ranging from 3.625% to 5.000%. Proceeds of the Series B Bonds were used to refund certain outstanding obligations of the Corporation.

E. ALASKA ENERGY AUTHORITY

On June 26, 2023, Senate Bill (SB) 98 passed and became law. In this legislation the Alaska Permanent Fund Corporation (APFC) was given management and investment authority over the PCE endowment fund. Per SB 98 this was to take effect July 1, 2023. Up and until June 30, 2023, Treasury continued to manage and invest the funds of the PCE endowment. SB 98 directs at July 1, 2023, that the commissioner of revenue shall transfer the balance of the PCE endowment fund to the APFC. At June 28, 2023, all of the investment funds held by the Treasury for the PCE endowment fund were held in the State's short-term pool as cash and cash equivalents. Thereby, there were no long-term investments held for the PCE Endowment Fund as of June 30, 2023. All funds were transferred to the APFC on the first business day of July, which was July 3, 2023.

F. ALASKA INDUSTRIAL DEVELOPMENT AND EXPORT AUTHORITY

On October 27, 2023, a closing was held in which ownership of Mustang Holding LLC was transferred to Finnex Operating LLC. The divestiture of this component unit took place in the form of an installment sale in which AIDEA received \$1.0 million at closing. The sale also requires two payments in the amount of \$1.2 million, with the first payable in 18 months and the second payable within 24 months. These installment payments are secured by irrevocable letters of credit which expire on May 25, 2025 and November 25, 2025, respectively.

AIDEA is also entitled to receive property tax credits from the Alaska Department of Revenue. When payment of these credits is received, it will be used to pay property taxes due. As part of the agreement, Finnex Operating LLC will reimburse AIDEA for payment of property taxes due up to \$1.4 million within 36 months.

NOTE 14 – PRIOR PERIOD ADJUSTMENTS AND RESTATED BEGINNING NET POSITION**PRIOR PERIOD ADJUSTMENT****Alaska Industrial Development and Export Authority**

During FY 2023, AIDEA identified and corrected the following misstatements in the FY 2022 financial statements. An understatement of revenue and related lease receivables; an understatement of revenue related to DeLong Mountain Transportation System (DMTS) and an overstatement of accrued liabilities; understatement of impairment loss and overstatement of the related component unit - Mustang Holding LLC; an understatement of expenses and an overstatement of the related to notes receivables; an overstatement of expenses and an understatement of the related Arctic national Wildlife Refuge (ANWR) Section 1002 other asset. To correct the beginning net position as of June 30, 2022, a restatement was required as noted in the table below (in thousands):

Net position at June 30, 2022, as previously reported	\$	1,434,687
Correction of revenues related to leases not previously recorded		5,500
Correction of revenues related to DMTS not previously recorded		23,335
Correction of impairment loss related to Mustang Holding, LLC not previously recorded		(19,049)
Correction of expenses related to notes receivables not previously recorded		(1,781)
Correction of expenses related to ANWR Section 1002 leases not previously recorded		1,291
Net position at July 1, 2022, as restated	<u>\$</u>	<u>1,443,983</u>

NOTE 15 – ALASKA AEROSPACE CORPORATION - DEPARTURE FROM GAAP

Alaska Aerospace Corporation (AAC) is a discretely presented component unit of the State of Alaska as noted in Footnote 1A. Per GAAP, AAC financial information should be reported in the ACFR; however, due to AAC financial information not being available at the time of issuing the FY 2023 ACFR, it was omitted and not reported. This omission is a departure from GAAP and is reflected as blank amounts for AAC in the respective discretely presented component unit financial statements and related notes.

Required Supplementary Information



STATE OF ALASKA
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2023
(Stated in Thousands)

STATEMENT 2.01

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Unrestricted:				
Taxes	\$ 3,555,867	\$ 3,555,867	\$ 2,548,653	\$ 1,007,214
Licenses and Permits	112,995	113,632	139,925	(26,293)
Charges for Services	555,816	505,221	177,647	327,574
Fines and Forfeitures	24,813	25,063	30,060	(4,997)
Rents and Royalties	1,499,100	1,495,986	1,273,043	222,943
Premiums and Contributions	1,389	946	870	76
Interest and Investment Income (Loss)	17,426	17,426	279,449	(262,023)
Payments In from Component Units	223,038	230,271	44,516	185,755
Other Revenues	82,000	82,000	38,021	43,979
Restricted:				
Federal Grants in Aid	13,933,637	12,882,563	4,840,753	8,041,810
Interagency	804,191	1,294,303	672,191	622,112
Payments In from Component Units	68,674	66,940	—	66,940
Other Revenues	6,798	7,104	7,361	(257)
Total Revenues	<u>20,885,744</u>	<u>20,277,322</u>	<u>10,052,489</u>	<u>10,224,833</u>
EXPENDITURES				
Current:				
General Government	732,760	808,797	543,098	265,699
Alaska Permanent Fund Dividend	2,083,265	2,083,265	2,068,504	14,761
Education	2,084,687	2,121,429	1,883,917	237,512
University	935,458	939,989	345,936	594,053
Health and Human Services	6,092,055	5,806,100	3,984,106	1,821,994
Law and Justice	355,685	367,435	319,323	48,112
Public Protection	1,079,507	1,721,303	1,167,160	554,143
Natural Resources	614,207	696,068	367,220	328,848
Development	586,179	626,262	177,256	449,006
Transportation	8,791,573	7,300,925	1,977,081	5,323,844
Intergovernmental Revenue Sharing	110,339	121,891	121,208	683
Debt Service:				
Principal	61,919	61,919	61,868	51
Interest and Other Charges	14,631	14,631	14,631	—
Total Expenditures	<u>23,542,265</u>	<u>22,670,014</u>	<u>13,031,308</u>	<u>9,638,706</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,656,521)</u>	<u>(2,392,692)</u>	<u>(2,978,819)</u>	<u>586,127</u>
OTHER FINANCING SOURCES (USES)				
Transfers In from Other Funds	5,507,358	5,507,358	5,507,358	—
Transfers (Out to) Other Funds	(2,147,677)	(2,147,677)	(2,147,677)	—
Total Other Financing Sources and Uses	<u>3,359,681</u>	<u>3,359,681</u>	<u>3,359,681</u>	<u>—</u>
Excess (Deficiency) of Revenues, Expenditures, Other Financing Sources, Special and Extraordinary Items, Budgetary Basis	<u>\$ 703,160</u>	<u>\$ 966,989</u>	380,862	<u>\$ 586,127</u>
RECONCILIATION OF BUDGETARY / GAAP REPORTING:				
Adjust Expenditures for Encumbrances			288,326	
Basis Difference			<u>139,203</u>	
Excess (Deficiency) of Revenues, Expenditures, Other Financing Sources, Special and Extraordinary Items, GAAP Basis			808,391	
Fund Balances - Beginning of Year			4,411,698	
Fund Balances - End of Year			<u>\$ 5,220,089</u>	

**Note to Required Supplementary Information - Budgetary Reporting
For the Fiscal Year Ended June 30, 2023**

The Budgetary Comparison Schedule - General Fund presents comparisons of the original and final adopted budget with actual data on a budgetary basis. The State issues a separate legal basis budgetary report, which demonstrates legal compliance with the budget. A copy of this report may be obtained by contacting the State of Alaska, Department of Administration, Division of Finance, P.O. Box 110204, Juneau, AK 99811-0204, or may be viewed online at <http://doa.alaska.gov/dof/reports/annualreport.html>.

The legislature's legal authorization (appropriations) to incur obligations is enacted on a basis inconsistent with Generally Accepted Accounting Principles (GAAP). The reconciliation of the budgetary basis to GAAP is shown directly on the Budgetary Comparison Schedule - General Fund. Both the annual operating budget and the net continuing total budget are included.

The types of differences are as follows:

- Encumbrances are included for total authorized expenditures, although for GAAP purposes they are excluded.
- There was financial activity related to reimbursable services agreements (RSA) and interfund transactions that were recorded in the general fund and in other funds. For budgetary purposes, that activity was left in the general fund, but for GAAP purposes it was eliminated from the general fund.
- Basis differences arise when the budgetary basis of accounting differs from the basis of accounting applicable to fund type when reporting on operations in accordance with GAAP. This difference is comprised of the following in the general fund (in thousands):

Petroleum Severance Taxes and Royalties	\$ 172,934
Medical Assistance Program	(22,217)
Corporate Income Tax	(9,261)
Tobacco Tax	(1,222)
Alcohol Tax	(12)
Tire Tax	(28)
Vehicle Rental Tax	23
Commercial Passenger Vessel Excise Tax	1,347
Marijuana Tax	1,048
Working Reserve	(3,409)
Total General Fund Basis Difference	\$ 139,203

STATE OF ALASKA

STATEMENT 2.10

Proportionate Share of the Net Pension Liability Schedule

Public Employees' Retirement System - Pension

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary government's proportion of the net pension liability	49.36 %	48.96 %	49.09 %	49.72 %	49.53 %
Component unit's proportion of the net pension liability	5.18 %	5.77 %	4.79 %	4.91 %	5.15 %
Nonemployer contributing state's proportion of the net pension liability	10.88 %	6.03 %	14.86 %	14.28 %	11.33 %
Primary government's proportionate share of the net pension liability	\$ 2,515,767	\$ 1,796,269	\$ 2,896,625	\$ 2,721,623	\$ 2,461,037
Component unit's proportionate share of the net pension liability	\$ 264,052	\$ 211,646	\$ 282,741	\$ 268,783	\$ 255,967
Nonemployer contributing state's share of the net pension liability	\$ 554,547	\$ 221,236	\$ 876,821	\$ 781,773	\$ 562,886
Primary government's covered payroll	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521	\$ 1,102,180	\$ 1,093,705
Component unit's covered payroll	\$ 80,973	\$ 91,176	\$ 102,596	\$ 116,162	\$ 119,018
Primary government's proportionate share of the net pension liability as a percentage of its covered payroll	213.22 %	157.50 %	226.92 %	246.93 %	225.02 %
Component unit's proportionate share of the net pension liability as a percentage of its covered payroll	326.10 %	232.13 %	275.59 %	231.39 %	215.07 %
Plan fiduciary net position as a percentage of the total pension liability	67.97 %	76.46 %	61.61 %	63.42 %	65.19 %

This schedule continued on next page.

STATE OF ALASKA

STATEMENT 2.10

Proportionate Share of the Net Pension Liability Schedule

Public Employees' Retirement System - Pension

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2018	2017	2016	2015	2014
Primary government's proportion of the net pension liability	50.62 %	51.87 %	50.75 %	52.23 %	51.60 %
Component unit's proportion of the net pension liability	4.74 %	5.79 %	5.52 %	4.44 %	4.43 %
Nonemployer contributing state's proportion of the net pension liability	13.40 %	5.38 %	10.40 %	21.86 %	22.87 %
Primary government's proportionate share of the net pension liability	\$ 2,616,648	\$ 2,899,139	\$ 2,461,215	\$ 2,436,220	\$ 2,709,520
Component unit's proportionate share of the net pension liability	\$ 244,871	\$ 323,541	\$ 267,632	\$ 207,090	\$ 232,515
Nonemployer contributing state's share of the net pension liability	\$ 692,476	\$ 300,921	\$ 504,300	\$ 1,019,583	\$ 1,201,055
Primary government's covered payroll	\$ 1,092,504	\$ 1,090,607	\$ 1,148,502	\$ 1,136,811	\$ 1,094,801
Component unit's covered payroll	\$ 128,050	\$ 140,886	\$ 150,562	\$ 143,205	\$ 145,495
Primary government's proportionate share of the net pension liability as a percentage of its covered payroll	239.51 %	265.83 %	214.30 %	214.30 %	247.49 %
Component unit's proportionate share of the net pension liability as a percentage of its covered payroll	191.23 %	229.65 %	177.76 %	144.61 %	159.81 %
Plan fiduciary net position as a percentage of the total pension liability	63.37 %	59.55 %	63.96 %	62.37 %	56.04 %

Employer Contributions Schedule

Public Employees' Retirement System - Pension

Last Ten Fiscal Years

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary Government					
Statutorily required contribution	\$ 264,648	\$ 250,432	\$ 254,597	\$ 200,767	\$ 188,809
Contributions in relation to the statutorily required contribution	231,768	248,138	255,643	212,693	207,815
Contribution deficiency (excess)	<u>\$ 32,880</u>	<u>\$ 2,294</u>	<u>\$ (1,046)</u>	<u>\$ (11,926)</u>	<u>\$ (19,006)</u>
Covered payroll	\$ 1,228,426	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521	\$ 1,102,180
Contributions as a percentage of covered payroll	18.87 %	21.03 %	22.41 %	16.66 %	18.85 %
Component Units					
Statutorily required contribution	\$ 17,702	\$ 14,121	\$ 13,890	\$ 16,074	\$ 17,626
Contributions in relation to the statutorily required contribution	29,501	23,737	21,861	19,763	17,718
Contribution deficiency (excess)	<u>\$ (11,799)</u>	<u>\$ (9,616)</u>	<u>\$ (7,971)</u>	<u>\$ (3,689)</u>	<u>\$ (92)</u>
Covered payroll	\$ 76,646	\$ 80,973	\$ 91,176	\$ 102,596	\$ 116,162
Contributions as a percentage of covered payroll	38.49 %	29.31 %	23.98 %	19.26 %	15.25 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ 33,933	\$ 97,700	\$ 102,429	\$ 69,067	\$ 67,433
Contributions in relation to the statutorily required contribution	33,933	97,700	101,383	79,486	67,857
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,046</u>	<u>\$ (10,419)</u>	<u>\$ (424)</u>

This schedule continued on next page.

STATE OF ALASKA
Employer Contributions Schedule
Public Employees' Retirement System - Pension
Last Ten Fiscal Years
(Stated in Thousands)

STATEMENT 2.11

	2018	2017	2016	2015	2014
Primary Government					
Statutorily required contribution	\$ 181,720	\$ 170,247	\$ 164,533	\$ 285,769	\$ 200,076
Contributions in relation to the statutorily required contribution	183,334	\$ 179,742	164,533	636,865	200,076
Contribution deficiency (excess)	<u>\$ (1,614)</u>	<u>\$ (9,495)</u>	<u>\$ —</u>	<u>\$ (351,096)</u>	<u>\$ —</u>
Covered payroll	\$ 1,093,885	\$ 1,092,504	\$ 1,090,607	\$ 1,148,502	\$ 1,136,811
Contributions as a percentage of covered payroll	16.76 %	16.45 %	15.09 %	55.45 %	17.60 %
Component Units					
Statutorily required contribution	\$ 20,590	\$ 19,693	\$ 17,969	\$ 18,561	\$ 17,313
Contributions in relation to the statutorily required contribution	20,590	19,693	17,969	18,561	17,313
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 119,018	\$ 128,050	\$ 140,886	\$ 150,562	\$ 143,205
Contributions as a percentage of covered payroll	17.30 %	15.38 %	12.75 %	12.33 %	12.09 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ 36,399	\$ 40,360	\$ 43,535	\$ 153,622	\$ 82,554
Contributions in relation to the statutorily required contribution	36,770	50,027	43,535	479,750	82,554
Contribution deficiency (excess)	<u>\$ (371)</u>	<u>\$ (9,667)</u>	<u>\$ —</u>	<u>\$ (326,128)</u>	<u>\$ —</u>

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

In FY 2015 the legislature appropriated \$1.0 billion to the Public Employee's Retirement System's retirement funds from the Constitutional Budget Reserve Fund to help with the net pension liability.

During the 32nd Legislature, Senate Bill 55 made changes to Alaska Statute (AS) 39.35.255 that indicated the State of Alaska shall contribute to the System every payroll period an amount sufficient to pay the full actuarially determined employer normal cost.

Proportionate Share of the Net OPEB Liability Schedule

Public Employees' Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary government's proportion of the net OPEB liability or asset	49.37 %	48.95 %	49.10 %	49.73 %	49.54 %
Component unit's proportion of the net OPEB liability or asset	5.15 %	5.79 %	4.79 %	4.91 %	5.15 %
Nonemployer contributing state's proportion of the net OPEB liability or asset	11.16 %	5.85 %	14.89 %	14.30 %	11.35 %
Primary government's proportionate share of the net OPEB liability or (asset)	\$ (971,422)	\$ (1,255,765)	\$ (222,361)	\$ 73,794	\$ 508,456
Component unit's proportionate share of the net OPEB liability or (asset)	\$ (101,300)	\$ (148,506)	\$ (21,690)	\$ 7,285	\$ 52,106
Nonemployer contributing state's share of the net OPEB liability or (asset)	\$ (219,574)	\$ (150,200)	\$ (67,431)	\$ 21,218	\$ 116,512
Primary government's covered payroll	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521	\$ 1,102,180	\$ 1,093,705
Component unit's covered payroll	\$ 92,476	\$ 100,856	\$ 110,704	\$ 116,162	\$ 119,018
Primary government's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll	82.33 %	110.11 %	17.42 %	6.70 %	46.49 %
Component unit's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll	109.54 %	147.25 %	19.59 %	6.27 %	43.78 %
Plan fiduciary net position as a percentage of the total OPEB liability	128.51 %	135.54 %	106.15 %	98.13 %	93.13 %

This schedule continued on next page.

Proportionate Share of the Net OPEB Liability Schedule

Public Employees' Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	<u>2018</u>
Primary government's proportion of the net OPEB liability or asset	50.64 %
Component unit's proportion of the net OPEB liability or asset	4.74 %
Nonemployer contributing state's proportion of the net OPEB liability or asset	13.41 %
Primary government's proportionate share of the net OPEB liability or (asset)	\$ 427,754
Component unit's proportionate share of the net OPEB liability or (asset)	\$ 39,552
Nonemployer contributing state's share of the net OPEB liability or (asset)	\$ 113,255
Primary government's covered payroll	\$ 1,092,504
Component unit's covered payroll	\$ 128,050
Primary government's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll	39.15 %
Component unit's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll	30.89 %
Plan fiduciary net position as a percentage of the total OPEB liability	89.70 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Employer Contributions Schedule

Public Employees' Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary Government					
Statutorily required contribution	\$ 6	\$ 38,261	\$ 34,183	\$ 64,223	\$ 87,606
Contributions in relation to the statutorily required contribution	6	38,261	34,183	53,167	50,848
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11,056</u>	<u>\$ 36,758</u>
Covered payroll	\$ 1,228,426	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521	\$ 1,102,180
Contributions as a percentage of covered payroll	— %	3.24 %	3.00 %	4.16 %	4.61 %
Component Units					
Statutorily required contribution	\$ 638	\$ 5,729	\$ 7,015	\$ 6,073	\$ 6,825
Contributions in relation to the statutorily required contribution	329	5,547	6,574	8,142	6,614
Contribution deficiency (excess)	<u>\$ 309</u>	<u>\$ 182</u>	<u>\$ 441</u>	<u>\$ (2,069)</u>	<u>\$ 211</u>
Covered payroll	\$ 89,120	\$ 92,476	\$ 100,856	\$ 110,704	\$ 116,162
Contributions as a percentage of covered payroll	0.37 %	6.00 %	6.52 %	7.35 %	5.69 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ —	\$ —	\$ —	\$ 11,289	\$ 11,137
Contributions in relation to the statutorily required contribution	—	—	—	—	—
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11,289</u>	<u>\$ 11,137</u>

This schedule continued on next page.

Employer Contributions Schedule

Public Employees' Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

(Stated in Thousands)

	<u>2018</u>
Primary Government	
Statutorily required contribution	\$ 44,192
Contributions in relation to the statutorily required contribution	41,929
Contribution deficiency (excess)	<u>\$ 2,263</u>
Covered payroll	\$ 1,093,885
Contributions as a percentage of covered payroll	3.83 %
Component Units	
Statutorily required contribution	\$ 6,060
Contributions in relation to the statutorily required contribution	6,060
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 119,018
Contributions as a percentage of covered payroll	5.09 %
Primary Government Nonemployer Contribution	
Statutorily required contribution	\$ 2,316
Contributions in relation to the statutorily required contribution	—
Contribution deficiency (excess)	<u>\$ 2,316</u>

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

Proportionate Share of the Collective Net OPEB Liability Schedule

Public Employees' Retirement System - Occupational Death & Disability Plan

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary government's proportion of the collective net OPEB liability or asset	48.48 %	48.63 %	48.77 %	49.15 %	48.37 %
Component unit's proportion of the collective net OPEB liability or asset	5.12 %	4.66 %	4.25 %	4.30 %	4.58 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (21,252)	\$ (21,435)	\$ (13,294)	\$ (11,917)	\$ (9,395)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (2,245)	\$ (2,053)	\$ (1,160)	\$ (164)	\$ (140)
Primary government's covered payroll	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521	\$ 1,102,180	\$ 1,093,705
Component unit's covered payroll	\$ 107,260	\$ 93,463	\$ 89,410	\$ 116,162	\$ 119,018
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	1.80 %	1.88 %	1.04 %	1.08 %	0.86 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	2.09 %	2.20 %	1.30 %	0.14 %	0.12 %
Plan fiduciary net position as a percentage of the total OPEB liability	348.80 %	374.23 %	283.80 %	— %	— %

This schedule continued on next page.

Proportionate Share of the Collective Net OPEB Liability Schedule

Public Employees' Retirement System - Occupational Death & Disability Plan

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	<u>2018</u>
Primary government's proportion of the collective net OPEB liability or asset	49.14 %
Component unit's proportion of the collective net OPEB liability or asset	4.03 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (6,972)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (103)
Primary government's covered payroll	\$ 508,805
Component unit's covered payroll	\$ 65,874
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	1.37 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.16 %
Plan fiduciary net position as a percentage of the total OPEB liability	— %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Employer Contributions Schedule

Public Employees' Retirement System - Occupational Death & Disability Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary Government					
Statutorily required contribution	\$ 944	\$ 837	\$ 1,823	\$ 1,432	\$ 2,599
Contributions in relation to the statutorily required contribution	2,996	2,795	2,591	2,137	2,008
Contribution deficiency (excess)	<u>\$ (2,052)</u>	<u>\$ (1,958)</u>	<u>\$ (768)</u>	<u>\$ (705)</u>	<u>\$ 591</u>
Covered payroll	\$ 1,228,426	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521	\$ 1,102,180
Contributions as a percentage of covered payroll	0.24 %	0.24 %	0.23 %	0.17 %	0.18 %
Component Units					
Statutorily required contribution	\$ 303	\$ 257	\$ 300	\$ 181	\$ 246
Contributions in relation to the statutorily required contribution	348	298	251	188	175
Contribution deficiency (excess)	<u>\$ (45)</u>	<u>\$ (41)</u>	<u>\$ 49</u>	<u>\$ (7)</u>	<u>\$ 71</u>
Covered payroll	\$ 124,932	\$ 107,260	\$ 93,463	\$ 89,410	\$ 116,162
Contributions as a percentage of covered payroll	0.28 %	0.28 %	0.27 %	0.21 %	0.15 %

This schedule continued on next page.

Employer Contributions Schedule

Public Employees' Retirement System - Occupational Death & Disability Plan

Last Ten Fiscal Years

(Stated in Thousands)

	<u>2018</u>
Primary Government	
Statutorily required contribution	\$ 1,088
Contributions in relation to the statutorily required contribution	1,088
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 547,669
Contributions as a percentage of covered payroll	0.20 %
Component Units	
Statutorily required contribution	\$ 85
Contributions in relation to the statutorily required contribution	85
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 65,276
Contributions as a percentage of covered payroll	0.13 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

Proportionate Share of the Collective Net OPEB Liability Schedule

Public Employees' Retirement System - Retiree Medical Plan

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary government's proportion of the collective net OPEB liability or asset	47.68 %	48.08 %	47.99 %	48.37 %	48.37 %
Component unit's proportion of the collective net OPEB liability or asset	5.89 %	5.35 %	5.09 %	5.17 %	4.58 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (16,560)	\$ (12,906)	\$ 3,404	\$ 11,556	\$ 6,156
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (2,046)	\$ (1,436)	\$ 361	\$ 1,236	\$ 582
Primary government's covered payroll	\$ 747,777	\$ 680,616	\$ 809,874	\$ 599,129	\$ 547,669
Component unit's covered payroll	\$ 102,330	\$ 88,707	\$ 84,255	\$ 116,162	\$ 65,276
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	2.21 %	1.90 %	0.42 %	1.93 %	1.12 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	2.00 %	1.62 %	0.43 %	1.06 %	0.89 %
Plan fiduciary net position as a percentage of the total OPEB liability or asset	120.08 %	115.10 %	95.23 %	83.17 %	88.17 %

This schedule continued on next page.

Proportionate Share of the Collective Net OPEB Liability Schedule
Public Employees' Retirement System - Retiree Medical Plan
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	<u>2018</u>
Primary government's proportion of the collective net OPEB liability or asset	49.14 %
Component unit's proportion of the collective net OPEB liability or asset	4.03 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ 2,563
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ 210
Primary government's covered payroll	\$ 508,805
Component unit's covered payroll	\$ 65,874
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.50 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.32 %
Plan fiduciary net position as a percentage of the total OPEB liability or asset	94.00 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

STATE OF ALASKA
Employer Contributions Schedule
Public Employees' Retirement System - Retiree Medical Plan
Last Ten Fiscal Years
(Stated in Thousands)

STATEMENT 2.17

	2023	2022	2021	2020	2019
Primary Government					
Statutorily required contribution	\$ 8,963	\$ 8,045	\$ 8,914	\$ 8,555	\$ 6,156
Contributions in relation to the statutorily required contribution	8,989	8,062	8,914	8,555	5,670
Contribution deficiency (excess)	<u>\$ (26)</u>	<u>\$ (17)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 486</u>
Covered payroll	\$ 818,842	\$ 747,777	\$ 680,616	\$ 809,874	\$ 599,129
Contributions as a percentage of covered payroll	1.10 %	1.08 %	1.31 %	1.06 %	0.95 %
Component Units					
Statutorily required contribution	\$ 4,293	\$ 885	\$ 894	\$ 896	\$ 582
Contributions in relation to the statutorily required contribution	1,238	1,003	1,002	914	604
Contribution deficiency (excess)	<u>\$ 3,055</u>	<u>\$ (118)</u>	<u>\$ (108)</u>	<u>\$ (18)</u>	<u>\$ (22)</u>
Covered payroll	\$ 121,458	\$ 102,330	\$ 88,707	\$ 84,255	\$ 116,162
Contributions as a percentage of covered payroll	1.02 %	0.98 %	1.13 %	1.08 %	0.52 %

This schedule continued on next page.

Employer Contributions Schedule

Public Employees' Retirement System - Retiree Medical Plan

Last Ten Fiscal Years

(Stated in Thousands)

	<u>2018</u>
Primary Government	
Statutorily required contribution	\$ 5,641
Contributions in relation to the statutorily required contribution	5,641
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 547,669
Contributions as a percentage of covered payroll	1.03 %
Component Units	
Statutorily required contribution	\$ 532
Contributions in relation to the statutorily required contribution	532
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 65,276
Contributions as a percentage of covered payroll	0.82 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

STATE OF ALASKA

STATEMENT 2.20

Proportionate Share of the Net Pension Liability Schedule

Teachers' Retirement System - Pension

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary government's proportion of the net pension liability	0.65 %	0.65 %	0.65 %	0.67 %	0.67 %
Component unit's proportion of the net pension liability	1.54 %	1.93 %	1.42 %	1.60 %	1.68 %
Nonemployer contributing state's proportion of the net pension liability	56.76 %	45.61 %	63.02 %	59.33 %	59.39 %
Primary government's proportionate share of the net pension liability	\$ 10,799	\$ 5,198	\$ 13,276	\$ 12,438	\$ 12,807
Component unit's proportionate share of the net pension liability	\$ 25,728	\$ 15,339	\$ 28,801	\$ 29,951	\$ 32,065
Nonemployer contributing state's share of the net pension liability	\$ 946,135	\$ 363,023	\$ 1,281,372	\$ 1,108,594	\$ 1,136,829
Primary government's covered payroll	\$ 6,307	\$ 5,349	\$ 5,143	\$ 5,312	\$ 4,768
Component unit's covered payroll	\$ 15,231	\$ 16,049	\$ 18,249	\$ 20,625	\$ 20,625
Primary government's proportionate share of the net pension liability as a percentage of its covered payroll	171.22 %	97.18 %	258.14 %	234.15 %	268.60 %
Component unit's proportionate share of the net pension liability as a percentage of its covered payroll	168.92 %	95.58 %	157.82 %	145.22 %	155.47 %
Plan fiduciary net position as a percentage of the total pension liability	89.43 %	89.43 %	72.81 %	74.68 %	74.1 %

This schedule continued on next page.

Proportionate Share of the Net Pension Liability Schedule

Teachers' Retirement System - Pension

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2018	2017	2016	2015	2014
Primary government's proportion of the net pension liability	0.67 %	0.75 %	0.78 %	0.79 %	0.78 %
Component unit's proportion of the net pension liability	1.61 %	2.14 %	2.03 %	0.97 %	1.02 %
Nonemployer contributing state's proportion of the net pension liability	63.14 %	53.90 %	61.03 %	84.10 %	83.41 %
Primary government's proportionate share of the net pension liability	\$ 13,601	\$ 17,047	\$ 14,501	\$ 23,739	\$ 25,930
Component unit's proportionate share of the net pension liability	\$ 32,661	\$ 48,846	\$ 37,680	\$ 29,024	\$ 33,771
Nonemployer contributing state's share of the net pension liability	\$ 1,279,682	\$ 1,230,776	\$ 1,135,514	\$ 2,522,174	\$ 2,761,123
Primary government's covered payroll	\$ 4,853	\$ 5,388	\$ 5,620	\$ 5,920	\$ 5,834
Component unit's covered payroll	\$ 22,128	\$ 25,212	\$ 31,575	\$ 34,497	\$ 36,150
Primary government's proportionate share of the net pension liability as a percentage of its covered payroll	280.26 %	316.39 %	258.02 %	401.00 %	444.46 %
Component unit's proportionate share of the net pension liability as a percentage of its covered payroll	147.60 %	193.74 %	119.33 %	84.13 %	93.42 %
Plan fiduciary net position as a percentage of the total pension liability	72.4 %	68.4 %	73.82 %	55.7 %	49.76 %

STATE OF ALASKA
Employer Contributions Schedule
Teachers' Retirement System - Pension
Last Ten Fiscal Years
(Stated in Thousands)

STATEMENT 2.21

	2023	2022	2021	2020	2019
Primary Government					
Statutorily required contribution	\$ 1,001	\$ 1,147	\$ 1,120	\$ 1,097	\$ 1,086
Contributions in relation to the statutorily required contribution	1,001	1,147	1,120	1,184	1,095
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (87)</u>	<u>\$ (9)</u>
Covered payroll	\$ 5,893	\$ 6,307	\$ 5,349	\$ 5,143	\$ 5,312
Contributions as a percentage of covered payroll	16.99 %	18.19 %	20.94 %	23.02 %	20.61 %
Component Units					
Statutorily required contribution	\$ 1,792	\$ 923	\$ 907	\$ 1,465	\$ 1,830
Contributions in relation to the statutorily required contribution	2,206	923	907	1,735	1,735
Contribution deficiency (excess)	<u>\$ (414)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (270)</u>	<u>\$ 95</u>
Covered payroll	\$ 14,268	\$ 15,231	\$ 16,049	\$ 18,249	\$ 20,625
Contributions as a percentage of covered payroll	15.46 %	6.06 %	5.65 %	9.51 %	8.41 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ 91,029	\$ 142,665	\$ 134,070	\$ 126,831	\$ 127,371
Contributions in relation to the statutorily required contribution	90,412	141,739	134,070	140,219	127,365
Contribution deficiency (excess)	<u>\$ 617</u>	<u>\$ 926</u>	<u>\$ —</u>	<u>\$ (13,388)</u>	<u>\$ 6</u>

This schedule continued on next page.

STATE OF ALASKA
Employer Contributions Schedule
Teachers' Retirement System - Pension
Last Ten Fiscal Years
(Stated in Thousands)

STATEMENT 2.21

	2018	2017	2016	2015	2014
Primary Government					
Statutorily required contribution	\$ 989	\$ 872	\$ 925	\$ 2,644	\$ 1,951
Contributions in relation to the statutorily required contribution	1,004	1,003	925	12,500	1,951
Contribution deficiency (excess)	<u>\$ (15)</u>	<u>\$ (131)</u>	<u>\$ —</u>	<u>\$ (9,856)</u>	<u>\$ —</u>
Covered payroll	\$ 4,768	\$ 4,853	\$ 5,388	\$ 5,620	\$ 5,920
Contributions as a percentage of covered payroll	21.06 %	20.67 %	17.17 %	222.42 %	32.96 %
Component Units					
Statutorily required contribution	\$ 1,859	\$ 2,003	\$ 1,973	\$ 2,314	\$ 2,385
Contributions in relation to the statutorily required contribution	1,859	2,003	1,973	2,314	2,385
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 22,128	\$ 25,212	\$ 27,848	\$ 31,575	\$ 34,497
Contributions as a percentage of covered payroll	8.40 %	7.94 %	7.08 %	7.33 %	6.91 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ 105,888	\$ 94,775	\$ 89,957	\$ 315,279	\$ 207,271
Contributions in relation to the statutorily required contribution	111,042	115,980	89,957	1,650,517	207,271
Contribution deficiency (excess)	<u>\$ (5,154)</u>	<u>\$ (21,205)</u>	<u>\$ —</u>	<u>\$ (1,335,238)</u>	<u>\$ —</u>

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

In FY 2015 the legislature appropriated \$2.0 billion to the Teacher's Retirement System's retirement funds from the Constitutional Budget Reserve Fund to help with the net pension liability.

STATE OF ALASKA

STATEMENT 2.22

Proportionate Share of the Collective Net OPEB Liability Schedule
Teachers' Retirement System - Alaska Retiree Healthcare Trust Plan
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary government's proportion of the collective net OPEB liability or asset	0.65 %	0.65 %	0.65 %	0.67 %	0.67 %
Component unit's proportion of the collective net OPEB liability or asset	1.57 %	2.00 %	1.41 %	1.60 %	1.67 %
Nonemployer contributing state's proportion of the collective net OPEB liability or asset	55.89 %	43.49 %	63.12 %	59.41 %	59.47 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (5,682)	\$ (7,596)	\$ (2,335)	\$ (1,017)	\$ 2,080
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (13,800)	\$ (23,285)	\$ (5,054)	\$ (2,444)	\$ 5,196
Nonemployer contributing state's share of the collective net OPEB liability or (asset)	\$ (489,910)	\$ (505,696)	\$ (225,823)	\$ (90,788)	\$ 184,929
Primary government's covered payroll	\$ 6,307	\$ 5,349	\$ 5,143	\$ 5,312	\$ 4,768
Component unit's covered payroll	\$ 15,231	\$ 16,049	\$ 18,249	\$ 20,625	\$ 20,625
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	90.09 %	142.01 %	45.40 %	19.15 %	43.62 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	90.60 %	145.09 %	27.69 %	11.85 %	25.19 %
Plan fiduciary net position as a percentage of the total OPEB liability	134.84 %	145.41 %	113.78 %	105.50 %	— %

This schedule continued on next page.

Proportionate Share of the Collective Net OPEB Liability Schedule
Teachers' Retirement System - Alaska Retiree Healthcare Trust Plan
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	<u>2018</u>
Primary government's proportion of the collective net OPEB liability or asset	0.67 %
Component unit's proportion of the collective net OPEB liability or asset	1.61 %
Nonemployer contributing state's proportion of the collective net OPEB liability or asset	63.26 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ 1,234
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ 2,955
Nonemployer contributing state's share of the collective net OPEB liability or (asset)	\$ 116,351
Primary government's covered payroll	\$ 4,853
Component unit's covered payroll	\$ 22,128
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	25.43 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	13.35 %
Plan fiduciary net position as a percentage of the total OPEB liability	93.8 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Employer Contributions Schedule

Teachers' Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary Government					
Statutorily required contribution	\$ —	\$ 184	\$ 210	\$ 241	\$ 141
Contributions in relation to the statutorily required contribution	—	184	210	154	141
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 87</u>	<u>\$ —</u>
Covered payroll	\$ 5,893	\$ 6,307	\$ 5,349	\$ 5,143	\$ 5,312
Contributions as a percentage of covered payroll	— %	2.92 %	3.93 %	2.99 %	2.65 %
Component Units					
Statutorily required contribution	\$ —	\$ 990	\$ 1,109	\$ 827	\$ 856
Contributions in relation to the statutorily required contribution	(11)	1,014	1,107	860	856
Contribution deficiency (excess)	<u>\$ 11</u>	<u>\$ (24)</u>	<u>\$ 2</u>	<u>\$ (33)</u>	<u>\$ —</u>
Covered payroll	\$ 14,268	\$ 15,231	\$ 16,049	\$ 18,249	\$ 20,625
Contributions as a percentage of covered payroll	(0.08)%	6.66 %	6.90 %	4.71 %	4.15 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ —	\$ —	\$ —	\$ 13,388	\$ —
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,388</u>	<u>\$ —</u>

This schedule continued on next page.

Employer Contributions Schedule

Teachers' Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

(Stated in Thousands)

	<u>2018</u>
Primary Government	
Statutorily required contribution	\$ 186
Contributions in relation to the statutorily required contribution	153
Contribution deficiency (excess)	<u>\$ 33</u>
Covered payroll	\$ 4,768
Contributions as a percentage of covered payroll	3.21 %
Component Units	
Statutorily required contribution	\$ 921
Contributions in relation to the statutorily required contribution	921
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 22,128
Contributions as a percentage of covered payroll	4.16 %
Primary Government Nonemployer Contribution	
Statutorily required contribution	\$ 5,154
Contribution deficiency (excess)	<u>\$ 5,154</u>

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

Proportionate Share of the Collective Net OPEB Liability Schedule
 Teachers' Retirement System - Occupational Death & Disability Plan
 Last Ten Fiscal Years
 As of Measurement Date
 (Stated in Thousands)

	2023	2022	2021	2020	2019
Primary government's proportion of the collective net OPEB liability or asset	0.51 %	0.51 %	0.46 %	0.45 %	0.40 %
Component unit's proportion of the collective net OPEB liability or asset	2.63 %	2.46 %	2.29 %	2.47 %	2.28 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (31)	\$ (31)	\$ (20)	\$ (18)	\$ (14)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (159)	\$ (150)	\$ (99)	\$ (99)	\$ (80)
Primary government's covered payroll	\$ 6,307	\$ 5,349	\$ 5,143	\$ 5,312	\$ 4,768
Component unit's covered payroll	\$ 12,831	\$ 11,145	\$ 9,766	\$ 9,654	\$ 9,654
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.49 %	0.58 %	0.39 %	0.34 %	0.29 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	1.24 %	1.35 %	1.01 %	1.03 %	0.83 %
Plan fiduciary net position as a percentage of the total OPEB liability	1,268.28 %	1,254.36 %	931.08 %	1,409.77 %	— %

This schedule continued on next page.

Proportionate Share of the Collective Net OPEB Liability Schedule
Teachers' Retirement System - Occupational Death & Disability Plan
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	<u>2018</u>
Primary government's proportion of the collective net OPEB liability or asset	0.36 %
Component unit's proportion of the collective net OPEB liability or asset	2.30 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (12)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (75)
Primary government's covered payroll	\$ 1,246
Component unit's covered payroll	\$ 8,200
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.96 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.91 %
Plan fiduciary net position as a percentage of the total OPEB liability	— %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Employer Contributions Schedule

Teachers' Retirement System - Occupational Death & Disability Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary Government					
Statutorily required contribution	\$ 2	\$ 2	\$ 2	\$ 1	\$ —
Contributions in relation to the statutorily required contribution	2	2	2	1	1
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (1)</u>
Covered payroll	\$ 5,893	\$ 6,307	\$ 5,349	\$ 5,143	\$ 5,312
Contributions as a percentage of covered payroll	0.03 %	0.03 %	0.04 %	0.02 %	0.02 %
Component Units					
Statutorily required contribution	\$ 13	\$ 10	\$ 9	\$ 8	\$ —
Contributions in relation to the statutorily required contribution	13	10	9	8	8
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (8)</u>
Covered payroll	\$ 15,966	\$ 12,831	\$ 11,145	\$ 9,766	\$ 9,654
Contributions as a percentage of covered payroll	0.08 %	0.08 %	0.08 %	0.08 %	0.08 %

This schedule continued on next page.

Employer Contributions Schedule

Teachers' Retirement System - Occupational Death & Disability Plan

Last Ten Fiscal Years

(Stated in Thousands)

	<u>2018</u>
Primary Government	
Statutorily required contribution	\$ —
Contributions in relation to the statutorily required contribution	—
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 1,328
Contributions as a percentage of covered payroll	— %
Component Units	
Statutorily required contribution	\$ —
Contributions in relation to the statutorily required contribution	—
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 8,200
Contributions as a percentage of covered payroll	— %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

Proportionate Share of the Collective Net OPEB Liability Schedule

Teachers' Retirement System - Retiree Medical Plan

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2023	2022	2021	2020	2019
Primary government's proportion of the collective net OPEB liability or asset	0.50 %	0.51 %	0.46 %	0.45 %	0.40 %
Component unit's proportion of the collective net OPEB liability or asset	2.63 %	2.47 %	2.30 %	2.46 %	2.28 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (98)	\$ (103)	\$ (45)	\$ (17)	\$ (13)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (509)	\$ (496)	\$ (227)	\$ (94)	\$ (73)
Primary government's covered payroll	\$ 2,494	\$ 2,307	\$ 1,782	\$ 1,738	\$ 1,314
Component unit's covered payroll	\$ 12,831	\$ 11,145	\$ 9,766	\$ 9,654	\$ 9,654
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	3.93 %	4.46 %	2.53 %	0.98 %	0.99 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	3.97 %	4.45 %	2.32 %	0.97 %	0.76 %
Plan fiduciary net position as a percentage of the total OPEB liability	— %	142.54 %	125.59 %	110.03 %	— %

This schedule continued on next page.

Proportionate Share of the Collective Net OPEB Liability Schedule
Teachers' Retirement System - Retiree Medical Plan
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	<u>2018</u>
Primary government's proportion of the collective net OPEB liability or asset	0.36 %
Component unit's proportion of the collective net OPEB liability or asset	2.30 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (17)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (109)
Primary government's covered payroll	\$ 1,246
Component unit's covered payroll	\$ 8,200
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	1.36 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	1.33 %
Plan fiduciary net position as a percentage of the total OPEB liability	— %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

STATE OF ALASKA
Employer Contributions Schedule
Teachers' Retirement System - Retiree Medical Plan
Last Ten Fiscal Years
(Stated in Thousands)

STATEMENT 2.27

	2023	2022	2021	2020	2019
Primary Government					
Statutorily required contribution	\$ 26	\$ 21	\$ 22	\$ 20	\$ 14
Contributions in relation to the statutorily required contribution	26	21	22	20	14
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 2,971	\$ 2,494	\$ 2,307	\$ 1,782	\$ 1,738
Contributions as a percentage of covered payroll	0.88 %	0.84 %	0.95 %	1.12 %	0.81 %
Component Units					
Statutorily required contribution	\$ 139	\$ 107	\$ 104	\$ 106	\$ 76
Contributions in relation to the statutorily required contribution	138	107	104	103	76
Contribution deficiency (excess)	<u>\$ 1</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 3</u>	<u>\$ —</u>
Covered payroll	\$ 15,966	\$ 12,831	\$ 11,145	\$ 9,766	\$ 9,654
Contributions as a percentage of covered payroll	0.86 %	0.83 %	0.93 %	1.05 %	0.79 %

This schedule continued on next page.

STATE OF ALASKA
Employer Contributions Schedule
Teachers' Retirement System - Retiree Medical Plan
Last Ten Fiscal Years
(Stated in Thousands)

STATEMENT 2.27

	<u>2018</u>
Primary Government	
Statutorily required contribution	\$ 13
Contributions in relation to the statutorily required contribution	13
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 1,328
Contributions as a percentage of covered payroll	0.98 %
Component Units	
Statutorily required contribution	\$ 75
Contributions in relation to the statutorily required contribution	75
Contribution deficiency (excess)	<u>\$ —</u>
Covered payroll	\$ 8,200
Contributions as a percentage of covered payroll	0.91 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

Changes in the Net Pension Liability and Related Ratios Schedule
Judicial Retirement System - Pension
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	2023	2022	2021	2020	2019
Total pension liability					
Service cost	\$ 5,851	\$ 5,851	\$ 6,580	\$ 6,351	\$ 6,452
Interest	15,992	15,493	17,340	16,653	17,331
Differences between expected and actual experience	2,627	—	4,075	—	(12,076)
Changes of assumptions	(1,190)	—	(38,010)	—	10,344
Benefit payments, including refunds of employee contributions	(14,770)	(14,369)	(14,178)	(13,628)	(12,126)
Net change in total pension liability	8,510	6,975	(24,193)	9,376	9,925
Total pension liability - beginning	218,717	211,742	235,935	226,560	216,635
Total pension liability - ending (a)	227,227	218,717	211,742	235,936	226,560
Plan fiduciary net position					
Contributions - employer	10,823	12,107	11,127	10,257	10,528
Contributions - employee	862	838	839	813	833
Net investment income	(14,674)	56,717	7,537	10,448	13,590
Other income	—	—	—	—	—
Benefit payments, including refunds of employee contributions	(14,770)	(14,369)	(14,178)	(13,628)	(12,126)
Administrative expenses	(107)	(97)	(107)	(59)	(63)
Net change in plan fiduciary net position	(17,866)	55,196	5,218	7,831	12,762
Plan fiduciary net position - beginning	245,048	189,844	184,626	176,795	164,033
Plan fiduciary net position - ending (b)	227,182	245,040	189,844	184,626	176,795
State's net pension liability (asset) - ending (a) - (b)	\$ 45	\$ (26,323)	\$ 21,898	\$ 51,310	\$ 49,765
Plan fiduciary net position as a percentage of the total pension liability or asset	99.98 %	112.04 %	89.66 %	78.25 %	78.03 %
Covered payroll	\$ 13,699	\$ 13,945	\$ 13,527	\$ 13,393	\$ 14,599
State's net pension liability or asset as a percentage of covered payroll	0.33 %	188.76 %	161.88 %	383.11 %	340.88 %

This statement continued on next page.

Changes in the Net Pension Liability and Related Ratios Schedule
Judicial Retirement System - Pension
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	2018	2017	2016	2015
Total pension liability				
Service cost	\$ 6,227	\$ 6,025	\$ 5,814	\$ 5,186
Interest	16,449	16,417	15,564	15,320
Differences between expected and actual experience	—	(10,791)	—	(3,741)
Changes of assumptions	—	—	—	1,407
Benefit payments, including refunds of employee contributions	(11,589)	(11,228)	(10,684)	(10,578)
Net change in total pension liability	11,087	423	10,694	7,594
Total pension liability - beginning	205,548	205,125	194,431	186,837
Total pension liability - ending (a)	216,635	205,548	205,125	194,431
Plan fiduciary net position				
Contributions - employer	11,086	11,710	10,222	8,862
Contributions - employee	886	802	811	780
Net investment income	18,910	(567)	4,349	21,845
Other income	—	2	—	—
Benefit payments, including refunds of employee contributions	(11,589)	(11,228)	(10,684)	(10,578)
Administrative expenses	(79)	(60)	(86)	(66)
Net change in plan fiduciary net position	19,214	659	4,612	20,843
Plan fiduciary net position - beginning	144,819	144,160	139,548	118,705
Plan fiduciary net position - ending (b)	164,033	144,819	144,160	139,548
State's net pension liability (asset) - ending (a) - (b)	\$ 52,602	\$ 60,729	\$ 60,965	\$ 54,883
Plan fiduciary net position as a percentage of the total pension liability or asset	75.72 %	70.46 %	70.28 %	71.77 %
Covered payroll	\$ 14,089	\$ 13,597	\$ 13,507	\$ 13,731
State's net pension liability or asset as a percentage of covered payroll	373.36 %	446.64 %	451.36 %	399.70 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

STATE OF ALASKA
Employer Contributions Schedule
Judicial Retirement System - Pension
Last Ten Fiscal Years
(Stated in Thousands)

STATEMENT 2.31

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 8,925	\$ 10,239	\$ 10,239	\$ 9,388	\$ 9,454
Contributions in relation to the actuarially determined contribution	10,743	10,823	12,108	11,127	10,257
Contribution deficiency (excess)	<u>\$ (1,818)</u>	<u>\$ (584)</u>	<u>\$ (1,869)</u>	<u>\$ (1,739)</u>	<u>\$ (803)</u>
Covered payroll	\$ 14,161	\$ 13,699	\$ 13,945	\$ 13,527	\$ 13,393
Contributions as a percentage of covered payroll	75.86 %	79.01 %	86.83 %	82.26 %	76.58 %

This statement continued on next page.

STATE OF ALASKA
Employer Contributions Schedule
Judicial Retirement System - Pension
Last Ten Fiscal Years
(Stated in Thousands)

STATEMENT 2.31

	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 10,632	\$ 10,471	\$ 11,183	\$ 10,329	\$ 9,156
Contributions in relation to the actuarially determined contribution	10,286	11,086	11,710	10,222	8,862
Contribution deficiency (excess)	<u>\$ 346</u>	<u>\$ (615)</u>	<u>\$ (527)</u>	<u>\$ 107</u>	<u>\$ 294</u>
Covered payroll	\$ 14,599	\$ 14,089	\$ 13,996	\$ 13,507	\$ 13,731
Contributions as a percentage of covered payroll	70.46 %	78.69 %	83.67 %	75.68 %	64.54 %

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

Changes in the Net OPEB Liability and Related Ratios Schedule
Judicial Retirement System - Alaska Retiree Healthcare Trust Plan
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	2023	2022	2021	2020	2019
Total OPEB liability					
Service cost	\$ 830	830	758	801	690
Interest	1,345	1,243	1,340	1,270	1,391
Differences between expected and actual experience	1,215	609	224	(73)	(1,865)
Changes of assumptions	(2,166)	—	(2,361)	—	710
Retiree Drug Subsidy	—	—	—	74	21
Pharmacy Rebates	165	167	109	22	—
Benefit payments, including refunds of employee contributions	(1,222)	(1,692)	(1,268)	(979)	(1,576)
Net change in total OPEB liability	167	1,157	(1,198)	1,115	(629)
Total OPEB liability - beginning	17,921	16,764	17,962	16,847	17,476
Total OPEB liability - ending (a)	18,088	17,921	16,764	17,962	16,847
Plan fiduciary net position					
Contributions - employer	622	654	730	591	621
Net investment income	(2,615)	10,025	1,378	1,901	2,455
Other income	—	—	290	99	21
Benefit payments, including refunds of employee contributions	(1,222)	(1,692)	(1,425)	(978)	(1,576)
Administrative expenses	(35)	(32)	(29)	(18)	(15)
Net change in plan fiduciary net position	(3,250)	8,955	944	1,595	1,506
Plan fiduciary net position - beginning	43,173	34,036	33,092	31,497	29,991
Plan fiduciary net position - ending (b)	39,923	42,991	34,036	33,092	31,497
State's net OPEB liability (asset) - ending (a) - (b)	<u>\$ (21,835)</u>	<u>\$ (25,070)</u>	<u>\$ (17,272)</u>	<u>\$ (15,130)</u>	<u>\$ (14,650)</u>
Plan fiduciary net position as a percentage of the total OPEB liability or asset	220.72 %	239.89 %	203.03 %	184.23 %	186.96 %
Covered payroll	\$ 13,699	\$ 13,945	\$ 13,527	\$ 13,393	\$ 14,599
State's net OPEB liability or asset as a percentage of covered payroll	159.39 %	179.78 %	127.69 %	112.97 %	100.35 %

This statement continued on next page.

Changes in the Net OPEB Liability and Related Ratios Schedule
Judicial Retirement System - Alaska Retiree Healthcare Trust Plan
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	<u>2018</u>
Total OPEB liability	
Service cost	\$ 734
Interest	1,318
Differences between expected and actual experience	83
Changes of assumptions	—
Retiree Drug Subsidy	64
Pharmacy Rebates	62
Benefit payments, including refunds of employee contributions	<u>(1,031)</u>
Net change in total OPEB liability	1,230
Total OPEB liability - beginning	<u>16,246</u>
Total OPEB liability - ending (a)	<u>17,476</u>
Plan fiduciary net position	
Contributions - employer	628
Net investment income	3,470
Other income	127
Benefit payments, including refunds of employee contributions	(1,031)
Administrative expenses	<u>(51)</u>
Net change in plan fiduciary net position	3,143
Plan fiduciary net position - beginning	<u>26,848</u>
Plan fiduciary net position - ending (b)	<u>29,991</u>
State's net OPEB liability (asset) - ending (a) - (b)	<u>\$ (12,515)</u>
Plan fiduciary net position as a percentage of the total OPEB liability or asset	171.61 %
Covered payroll	\$ 14,089
State's net OPEB liability or asset as a percentage of covered payroll	88.83 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

STATE OF ALASKA

STATEMENT 2.33

Employer Contributions Schedule

Judicial Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ 911	\$ 805	\$ 805	\$ 579	\$ 599
Contributions in relation to the actuarially determined contribution	922	622	654	730	591
Contribution deficiency (excess)	<u>\$ (11)</u>	<u>\$ 183</u>	<u>\$ 151</u>	<u>\$ (151)</u>	<u>\$ 8</u>
Covered payroll	\$ 14,161	\$ 13,699	\$ 13,945	\$ 13,527	\$ 13,393
Contributions as a percentage of covered payroll	6.51 %	4.54 %	4.69 %	5.40 %	4.41 %

This statement continued on next page.

Employer Contributions Schedule

Judicial Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 632	\$ 631	\$ 501	\$ 313	\$ 1,094
Contributions in relation to the actuarially determined contribution	594	628	508	520	882
Contribution deficiency (excess)	<u>\$ 38</u>	<u>\$ 3</u>	<u>\$ (7)</u>	<u>\$ (207)</u>	<u>\$ 212</u>
Covered payroll	\$ 14,599	\$ 14,089	\$ 13,996	\$ 13,507	\$ 13,731
Contributions as a percentage of covered payroll	4.07 %	4.46 %	3.63 %	3.85 %	6.42 %

Changes in the Net Pension Liability and Related Ratios Schedule
Alaska National Guard and Alaska Naval Militia Retirement System
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	2023	2022	2021	2020	2019
Total pension liability					
Service cost	\$ 657	\$ 517	\$ 508	\$ 496	\$ 611
Interest	1,439	1,527	1,532	1,497	2,266
Differences between expected and actual experience	1,242	—	(587)	—	(12,218)
Changes of assumptions	816	2,573	—	—	(174)
Benefit payments, including refunds of employee contributions	(1,621)	(1,454)	(1,641)	(1,344)	(1,360)
Net change in total pension liability	2,533	3,163	(188)	649	(10,875)
Total pension liability - beginning	25,228	22,065	22,253	21,604	32,480
Total pension liability - ending (a)	27,761	25,228	22,065	22,253	21,605
Plan fiduciary net position					
Contributions - employer	—	—	861	852	907
Net investment income	(3,746)	9,474	2,142	2,321	1,965
Benefit payments, including refunds of employee contributions	(1,621)	(1,454)	(1,641)	(1,344)	(1,360)
Administrative expenses	(358)	(304)	(231)	(282)	(226)
Net change in plan fiduciary net position	(5,725)	7,716	1,131	1,547	1,286
Plan fiduciary net position - beginning	49,813	42,096	40,965	39,418	38,132
Plan fiduciary net position - ending (b)	44,088	49,812	42,096	40,965	39,418
State's net pension liability (asset) - ending (a) - (b)	\$ (16,327)	\$ (24,584)	\$ (20,031)	\$ (18,712)	\$ (17,813)
Plan fiduciary net position as a percentage of the total pension liability	158.81 %	197.45 %	190.78 %	184.09 %	182.45 %
Covered payroll	N/A	N/A	N/A	N/A	N/A
State's net pension liability or asset as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A

This statement continued on next page.

Changes in the Net Pension Liability and Related Ratios Schedule
Alaska National Guard and Alaska Naval Militia Retirement System
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	2018	2017	2016	2015
Total pension liability				
Service cost	\$ 611	\$ 603	\$ 604	\$ 632
Interest	2,170	2,660	2,554	2,363
Differences between expected and actual experience	—	(8,659)	—	241
Changes of assumptions	—	—	—	27
Benefit payments, including refunds of employee contributions	(1,485)	(1,729)	(1,564)	(1,611)
Net change in total pension liability	1,296	(7,125)	1,594	1,652
Total pension liability - beginning	31,184	38,309	36,715	35,063
Total pension liability - ending (a)	32,480	31,184	38,309	36,715
Plan fiduciary net position				
Contributions - employer	866	735	628	740
Net investment income	3,182	182	590	4,528
Benefit payments, including refunds of employee contributions	(1,485)	(1,729)	(1,564)	(1,611)
Administrative expenses	(257)	(242)	(241)	(223)
Net change in plan fiduciary net position	2,306	(1,054)	(587)	3,434
Plan fiduciary net position - beginning	35,826	36,880	37,467	34,033
Plan fiduciary net position - ending (b)	38,132	35,826	36,880	37,467
State's net pension liability (asset) - ending (a) - (b)	\$ (5,652)	\$ (4,642)	\$ 1,429	\$ (752)
Plan fiduciary net position as a percentage of the total pension liability	117.40 %	114.89 %	96.27 %	102.05 %
Covered payroll	N/A	N/A	N/A	N/A
State's net pension liability or asset as a percentage of covered payroll	N/A	N/A	N/A	N/A

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Employer Contributions Schedule

Alaska National Guard and Alaska Naval Militia Retirement System

Last Ten Fiscal Years

(Stated in Thousands)

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ —	\$ —	\$ —	\$ 861	\$ 852
Contributions in relation to the actuarially determined contribution	—	—	—	861	852
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A

This statement continued on next page.

STATE OF ALASKA

STATEMENT 2.41

Employer Contributions Schedule

Alaska National Guard and Alaska Naval Militia Retirement System

Last Ten Fiscal Years

(Stated in Thousands)

	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 907	\$ 867	\$ 735	\$ 627	\$ 475
Contributions in relation to the actuarially determined contribution	907	867	735	627	740
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (265)</u>
Covered payroll	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

Changes in the Net Pension Liability and Related Ratios Schedule
Alaska Railroad Corporation Defined Benefits Pension Plan
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	2023	2022	2021	2020	2019
Total pension liability					
Service cost	\$ 6,500	\$ 6,176	\$ 6,106	\$ 5,835	\$ 5,676
Interest	18,796	18,302	17,659	16,059	15,221
Changes of benefits terms	—	—	—	—	—
Differences between expected and actual experience	(5,206)	837	(1,502)	(496)	(2,321)
Changes of assumptions	390	(8,735)	(3,929)	16,396	—
Benefit payments, including refunds of employee contributions	(10,226)	(9,966)	(9,116)	(8,086)	(7,062)
Net change in total pension liability	10,254	6,614	9,218	29,708	11,514
Total pension liability - beginning	257,862	251,248	242,030	212,322	200,808
Total pension liability - ending (a)	268,116	257,862	251,248	242,030	212,322
Plan fiduciary net position					
Contributions - employer	2,673	3,813	4,619	5,220	3,555
Contributions - employee	4,987	4,650	4,639	4,477	4,341
Net investment income	(32,967)	40,127	21,600	32,628	(8,075)
Benefit payments, including refunds of employee contributions	(10,226)	(9,966)	(9,116)	(8,086)	(7,062)
Administrative expenses	(365)	(306)	(273)	(269)	(312)
Net change in plan fiduciary net position	(35,898)	38,318	21,469	33,970	(7,553)
Plan fiduciary net position - beginning	271,627	233,309	211,840	177,870	185,423
Plan fiduciary net position - ending (b)	235,729	271,627	233,309	211,840	177,870
State's net pension liability (asset) - ending (a) - (b)	\$ 32,387	\$ (13,765)	\$ 17,939	\$ 30,190	\$ 34,452
Plan fiduciary net position as a percentage of the total pension liability or asset	87.92 %	105.34 %	92.86 %	87.53 %	83.77 %
Covered payroll	\$ 51,671	\$ 51,559	\$ 49,739	\$ 48,228	\$ 48,228
State's net pension liability or asset as a percentage of covered payroll	62.68 %	26.70 %	36.07 %	62.60 %	71.44 %

This statement continued on next page.

Changes in the Net Pension Liability and Related Ratios Schedule
Alaska Railroad Corporation Defined Benefits Pension Plan
Last Ten Fiscal Years
As of Measurement Date
(Stated in Thousands)

	2018	2017	2016
Total pension liability			
Service cost	\$ 5,777	\$ 5,853	\$ 5,834
Interest	14,230	13,244	11,832
Changes of benefits terms	154	—	—
Differences between expected and actual experience	(482)	6,368	—
Changes of assumptions	272	—	—
Benefit payments, including refunds of employee contributions	(6,197)	(5,541)	(4,920)
Net change in total pension liability	13,754	19,924	12,746
Total pension liability - beginning	187,054	167,130	154,384
Total pension liability - ending (a)	200,808	187,054	167,130
Plan fiduciary net position			
Contributions - employer	4,051	4,163	3,571
Contributions - employee	4,302	4,383	4,290
Net investment income	22,088	11,774	(199)
Benefit payments, including refunds of employee contributions	(6,197)	(5,541)	(4,920)
Administrative expenses	(409)	(593)	(550)
Net change in plan fiduciary net position	23,835	14,186	2,192
Plan fiduciary net position - beginning	161,588	147,402	145,210
Plan fiduciary net position - ending (b)	185,423	161,588	147,402
State's net pension liability (asset) - ending (a) - (b)	\$ 15,385	\$ 25,466	\$ 19,728
Plan fiduciary net position as a percentage of the total pension liability or asset	92.34 %	86.39 %	88.20 %
Covered payroll	\$ 47,804	\$ 48,705	\$ 47,660
State's net pension liability or asset as a percentage of covered payroll	32.18 %	52.29 %	41.39 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Employer Contributions Schedule

Alaska Railroad Corporation Defined Benefits Pension Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ 2,673	\$ 3,813	\$ 4,619	\$ 5,220	\$ 3,555
Contributions in relation to the actuarially determined contribution	2,673	3,813	4,619	5,220	3,555
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	55,408	51,671	51,559	49,739	48,288
Contributions as a percentage of covered payroll	4.82 %	7.38 %	8.96 %	10.49 %	7.36 %

This statement continued on next page.

Employer Contributions Schedule

Alaska Railroad Corporation Defined Benefits Pension Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2018	2017	2016
Actuarially determined contribution	\$ 4,051	\$ 4,163	\$ 3,571
Contributions in relation to the actuarially determined contribution	4,051	4,163	3,571
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	47,804	48,705	47,660
Contributions as a percentage of covered payroll	8.47 %	8.55 %	7.49 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

Changes in the Net OPEB Liability and Related Ratios Schedule

Alaska Railroad Corporation Defined Benefits Postretirement Medical Plan

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2023	2022	2021	2020	2019
Total OPEB liability					
Service cost	\$ 404	\$ 446	\$ 522	\$ 529	\$ 599
Interest	796	857	972	1,003	981
Changes of benefits terms	—	—	—	—	—
Differences between expected and actual experience	(1,560)	1,879	(1,205)	(1,998)	(4,511)
Changes of assumptions	501	(3,371)	(353)	1,186	1,461
Benefit payments, net of Retiree Premiums	(567)	(740)	(491)	(371)	(350)
Net change in total OPEB liability	(426)	(929)	(555)	349	(1,820)
Total OPEB liability - beginning	14,197	15,126	15,681	15,332	17,152
Total OPEB liability - ending (a)	13,771	14,197	15,126	15,681	15,332
Plan fiduciary net position					
Net investment income	(6,547)	5,444	3,914	6,096	(958)
Benefit payments, net of Retiree Premiums	(567)	(740)	(491)	(371)	(350)
Administrative expenses	(62)	(60)	(59)	(59)	(71)
Net change in plan fiduciary net position	(7,176)	4,644	3,364	5,666	(1,379)
Plan fiduciary net position - beginning	58,922	54,278	50,914	45,248	46,627
Plan fiduciary net position - ending (b)	51,746	58,922	54,278	50,914	45,248
State's net OPEB liability (asset) - ending (a) - (b)	\$ (37,975)	\$ (44,725)	\$ (39,152)	\$ (35,233)	\$ (29,916)
Plan fiduciary net position as a percentage of the total OPEB liability	375.76 %	415.03 %	358.84 %	324.69 %	295.12 %
Covered payroll	\$ 33,280	\$ 32,015	\$ 32,154	\$ 33,444	\$ 33,444
State's net OPEB liability or asset as a percentage of covered payroll	114.11 %	139.70 %	121.76 %	105.35 %	89.45 %

This statement continued on next page.

Changes in the Net OPEB Liability and Related Ratios Schedule

Alaska Railroad Corporation Defined Benefits Postretirement Medical Plan

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2018	2017	2016
Total OPEB liability			
Service cost	\$ 700	\$ 699	\$ 633
Interest	1,095	985	1,021
Changes of benefits terms	526	—	—
Differences between expected and actual experience	(165)	(1,832)	—
Changes of assumptions	—	1,442	—
Benefit payments, net of Retiree Premiums	(331)	(506)	(193)
Net change in total OPEB liability	1,825	788	1,461
Total OPEB liability - beginning	15,327	14,539	13,078
Total OPEB liability - ending (a)	17,152	15,327	14,539
Plan fiduciary net position			
Net investment income	4,295	2,670	(384)
Benefit payments, net of Retiree Premiums	(331)	(506)	(193)
Administrative expenses	(77)	(66)	(48)
Net change in plan fiduciary net position	3,887	2,098	(625)
Plan fiduciary net position - beginning	42,740	40,642	41,267
Plan fiduciary net position - ending (b)	46,627	42,740	40,642
State's net OPEB liability (asset) - ending (a) - (b)	\$ (29,475)	\$ (27,413)	\$ (26,103)
Plan fiduciary net position as a percentage of the total OPEB liability	271.85 %	278.85 %	279.54 %
Covered payroll	\$ 35,292	\$ 46,941	\$ 47,660
State's net OPEB liability or asset as a percentage of covered payroll	83.52 %	58.40 %	54.77 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Employer Contributions Schedule

Alaska Railroad Corporation Defined Benefits Postretirement Medical Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ —	\$ —	\$ —	\$ —	\$ —
Contributions in relation to the actuarially determined contribution	—	—	—	—	—
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	33,720	33,280	32,015	32,154	33,444
Contributions as a percentage of covered payroll	— %	— %	— %	— %	— %

This statement continued on next page.

Employer Contributions Schedule

Alaska Railroad Corporation Defined Benefits Postretirement Medical Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2018	2017	2016
Actuarially determined contribution	\$ —	\$ —	\$ —
Contributions in relation to the actuarially determined contribution	—	—	—
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	35,292	46,941	47,660
Contributions as a percentage of covered payroll	— %	— %	— %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

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SECTION II - FINDINGS AND QUESTIONED COSTS

INTRODUCTION

The findings and questioned costs have been organized by department. The specific status of prior year findings is presented in the introduction of each department.

Generally, the status of prior year findings falls into one of five categories:

- Resolved by the department.
- Not fully resolved by the department and reiterated with its current status in this report.
- Not fully resolved by the department, yet the current year effects were not a significant audit issue; therefore, it is not reiterated in this report.

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SUMMARY OF FINDINGS
For the Fiscal Year Ended June 30, 2023

-----Control Deficiencies-----

<i>State Department</i>	<i>Basic Financial Statements</i>		<i>Federal Programs</i>		<i>Federal Compliance</i>	<i>Other State Issues</i>
	<i>Material Weakness</i>	<i>Significant Deficiency</i>	<i>Material Weakness</i>	<i>Significant Deficiency</i>		
GOV						
DOA		2023-001, 2023-002, 2023-003, 2023-004, 2023-005, 2023-006, 2023-007, 2023-008, 2023-009, 2023-010				2023-011, 2023-012, 2023-013, 2023-014, 2023-015, 2023-016
LAW						2023-017
DOR		2023-018				
DEED			2023-019	2023-019	2023-019	2023-020
DLWD				2023-021, 2023-022	2023-021, 2023-022	
DCCED						
DMVA		2023-023				2023-024
DNR		2023-025	2023-026, 2023-027, 2023-028		2023-026, 2023-027, 2023-028	2023-029
DFG						
DPS						
DOH		2023-030, 2023-031	2023-032, 2023-033, 2023-034, 2023-035, 2023-039, 2023-042, 2023-045, 2023-048	2023-036, 2023-037, 2023-038, 2023-040, 2023-041, 2023-043, 2023-044, 2023-046, 2023-047, 2023-049, 2023-050, 2023-051	2023-032, 2023-033, 2023-034, 2023-035, 2023-036, 2023-037, 2023-038, 2023-039, 2023-040, 2023-041, 2023-042, 2023-043, 2023-045, 2023-048, 2023-050, 2023-051	2023-052, 2023-053
DEC						
DOC						

SUMMARY OF FINDINGS
 For the Fiscal Year Ended June 30, 2023
 (continued)

-----Control Deficiencies-----

<i>State Department</i>	<i>Basic Financial Statements</i>		<i>Federal Programs</i>		<i>Federal Compliance</i>	<i>Other State Issues</i>
	<i>Material Weakness</i>	<i>Significant Deficiency</i>	<i>Material Weakness</i>	<i>Significant Deficiency</i>		
DOTPF	2023-054	2023-055		2023-056, 2023-057, 2023-058, 2023-059, 2023-061, 2023-062	2023-056, 2023-058, 2023-060, 2023-061, 2023-062	2023-063
DFCS		2023-064				
Court System						
Component Units		2023-065, 2023-066		2023-067, 2023-068, 2023-069, 2023-070, 2023-071	2023-067, 2023-068, 2023-069, 2023-070, 2023-071	
Alaska State Legislature						

Findings and Recommendations

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OFFICE OF THE GOVERNOR

No findings were issued to the Office of the Governor in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*.

No new findings have been issued during the FY 23 statewide single audit.

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DEPARTMENT OF ADMINISTRATION (DOA)

Twenty findings were issued to DOA in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding Nos. 2022-001, 2022-004, 2022-006 through 2022-10, 2022-012 through 2022-014, and 2022-018 through 2022-020 are resolved. Prior year Finding Nos. 2022-002, 2022-003, 2022-005, 2022-011, and 2022-015 through 2022-017 are not resolved and are reiterated in this report as Finding Nos. 2023-001, 2023-002, 2023-005, 2023-006, and 2023-011 through 2023-013, respectively.

Nine new findings have been issued during the FY 23 statewide single audit and are included as Finding Nos. 2023-003, 2023-004, 2023-007 through 2023-010, and 2023-014 through 2023-016.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-001

Prior Year Finding: 2022-002
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

An evaluation of DOA’s State payroll system controls identified significant internal control weaknesses.

Context:

The details related to this control weakness and relevant audit criteria are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Cause:

Lack of training and formal processes contributed to the identified deficiencies.

Criteria:

The Alaska Administrative Manual (AAM) provides specific criteria related to the identified deficiencies.

Effect:

The internal control weaknesses increased the risk of noncompliance with state and federal regulations and financial statement misstatements.

Recommendation:

Division of Finance’s (DOF) director should provide training to staff and create procedures to ensure internal control weaknesses are addressed.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-002

Prior Year Finding: 2022-003
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Internal control weaknesses were identified over logical access to DOA’s State accounting system.

Context:

The details related to this control weakness and relevant audit criteria are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Cause:

The weaknesses were attributed to inadequate training and deficiencies in the design of internal controls.

Criteria:

State of Alaska (SOA) Information Security Policies (ISP) provide specific criteria related to the identified deficiencies.

Effect:

The control weaknesses increase the risk of financial misstatements and potential misuse of confidential or sensitive information.

Recommendation:

DOF’s director should strengthen controls over logical access to the accounting system.

View of Responsible Officials:

Management partially agrees with this finding. As explained in prior years, action depends upon receiving timely notification from the agency or processing the separation by Payroll Services. Some agencies will notify DOA of an employee’s separation as directed in the Employment Clearance Form that all employees are required to sign when separating from State service, but this is not done for every separation/transfer, which leaves DOA dependent on the action by Payroll to be notified about an employee separation. Payroll is, in turn, dependent on the timely receipt of information from the agency and payroll timelines. Access is removed when DOF Payroll Services finalizes the employee’s separation.

Auditor’s Concluding Remarks:

Management’s response did not persuade the auditor to revise the finding. DOA is responsible for maintaining adequate internal controls over access to the State of Alaska accounting system and should strengthen controls over logical access.

Finding No. 2023-003

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Personnel action request forms (PARF), which support employee profiles in the State accounting system’s payroll module (HRM), were not available for auditors to review.

Context:

A PARF is used to initiate a change in an employee’s profile in HRM. Profile changes initiated by a PARF include, in part, changes to: position, bargaining unit, pay range, and steps. The PARF is initiated and approved by agency employees and submitted to the DOF payroll section to be entered in HRM.

A sample of 50 employee profiles changed during FY 23 were selected for testing. Three employee profile changes did not have a PARF or similar documentation to support the change to the employee’s profile.

Cause:

Payroll section staff could not provide auditors with the requested PARF documents. Per management, this was due to difficulty in locating paper records, which are located off-site.

Criteria:

Alaska Statute 37.05.040 identifies the DOA commissioner as the legal custodian of all records of the department. AAM Chapter 220, Section 30 (220.030), identifies DOF as the “office of record” for original or official record copy of payroll records. Payroll files and payroll records are used to provide a complete history of personnel actions for an employee.

AAM 240.010 identifies that PARF as the official statewide form and primary source document an agency uses to request an action affecting an employee’s personnel status, pay, or position record. The PARF is to be submitted to the payroll unit and all forms required to support and/or authorize the action must accompany the PARF.

Effect:

The lack of sufficient documentation can lead to employee personnel profiles being changed without prior approval, which increases the risk of financial misstatements due to error or fraud.

Recommendation:

DOF’s director should take steps to ensure PARFs are readily available to support personnel changes in HRM.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-004

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

An evaluation of the ALDER system identified significant internal control weaknesses.

Context:

The details related to the control weaknesses and relevant audit criteria are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Cause:

The details related to the cause of the control weaknesses are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Criteria:

SOA ISPs provide specific criteria related to the identified deficiencies. In addition, NIST provides specific criteria related to the identified deficiencies.

Effect:

The internal control weaknesses increase the risk of loss of productivity due to service disruptions.

Recommendation:

DOFs director should allocate resources to alleviate identified ALDER control weaknesses.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-005

Prior Year Finding:	2022-005
Type:	Basic Financial Statements
Impact:	Significant Deficiency

Condition:

Government-wide governmental activities revenues in the draft FY 23 Annual Comprehensive Financial Report (ACFR) Statement of Activities contained several classification errors.

Context:

Government-wide governmental activities revenues are classified by DOF accountants utilizing a process that classifies revenues as program or general revenues. The classification methodology has resulted in significant errors since FY 16.

Cause:

DOF accountants did not correctly incorporate a prior year audit adjustment into the FY 23 revenue classification methodology. Additionally, DOF accountants did not consistently apply changes to appropriations throughout the revenue classification process, and revenues entered in DOF’s ACFR workbooks contained data entry errors. DOF’s revenue classification procedures were insufficient to prevent, or detect and correct, revenue classification errors.

Criteria:

Codification of Governmental Accounting and Financial Reporting Standards, Sections 1800.142–.143 require revenues to be classified as program revenues or general revenues. Program revenues are derived directly from the program itself and classified between charges for services, operating grants and contributions, and capital grants and contributions. General revenues include all other revenues not meeting the definition of program revenues and taxes must be reported by the different tax types.

Effect:

The FY 23 draft ACFR government-wide governmental activities revenues were misclassified by \$260.1 million on the Statement of Activities. After identification by auditors, errors were corrected via audit adjustments and revenues were properly reported in the FY 23 ACFR.

Recommendation:

DOA’s state accountant should improve procedures to ensure government-wide revenues are consistently and accurately classified.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-006

Prior Year Finding: 2022-011
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Revenues owed to the State from the federal government were misclassified in the FY 23 ACFR.

Context:

For financial reporting purposes, accounts receivable is defined as an asset account reflecting amounts owed from private persons, businesses or organizations for goods and services furnished by the state. “Due from other governments” is an asset account reflecting amounts due to the State from another government. These amounts may represent federal grants-in-aid, shared revenues, loans, and charges for services rendered by the State for another

governmental entity. Accounts receivable and due from other governments are reported separately in the State’s financial statements.

When appropriations are entered into IRIS the budgeted source of revenues is coded accordingly. Appropriations funded by federal grants-in-aid are set up to recognize a due from other governments asset account, as well as federal grants-in-aid revenues, when a related receivable transaction is processed. If an appropriation is not set up correctly, the receivable transaction will be reported as an accounts receivable by default.

Cause:

Several general fund (GF) appropriations were not set up accurately in IRIS due to human error. DOF accountants recognized the error and created a financial report to identify the amount needed to correct the financial statements. However, the financial report parameters were not accurate and failed to identify all misstated amounts.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, Section 1800, a common terminology and classification should be used consistently throughout the budget, the accounts, and the financial reports of each funding activity.

Effect:

The due from other governments account was understated by \$79.7 million and the accounts receivable, net account was overstated by the same amount in the draft FY 23 ACFR GF Statement 1.11 and the government-wide governmental activities Statement 1.01. The noted errors were corrected via an audit adjustment and the activity was properly reported in the final FY 23 ACFR.

Recommendation:

DOA’s state accountant should improve procedures to ensure financial activity is accurately reported in the draft ACFR.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-007

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

The fund balances of the GF and multiple GF subfunds were misclassified in the FY 23 draft ACFR.

Context:

Generally accepted accounting principles state that the fund balance of governmental funds should be reported in classifications that comprise a hierarchy primarily based on the extent to which a government is bound to honor constraints. Fund balance classifications, in order of most constrictive to least constrictive, are as follows:

- Nonspendable fund balance includes items that cannot be spent, such as fund balance associated with inventories and prepaid items.
- Restricted fund balance includes amounts that can be spent only for specific purposes stipulated by a constitution, external resource providers, or through enabling legislation.
- Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of a government's highest level of decision-making authority.
- Assigned fund balances are intended to be used by a government for specific purposes, but do not meet the criteria to be classified as restricted or committed.
- Unassigned fund balance is the residual classification for a government's GF and includes all spendable amounts not contained in the other classifications.

During ACFR preparation, DOF accountants analyze each fund to determine the appropriate fund balance classifications. For sweepable funds, appropriations will be analyzed to further classify fund balances. Additionally, appropriations within the GF can be carried forward based on legislation and are considered in the year-end fund balance classification.

Cause:

Multiple errors in determining the FY 23 fund balances occurred due to oversight in processing year-end closing entries, errors in preparing DOF's spreadsheet used to classify fund balance, and staff turnover. In addition, DOF accountants lacked procedures to verify accurate fund balance classification of nonsweepable funds. The misclassifications of fund balance were not prevented or detected due to a lack of review procedures.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, Section 1800, amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance. Additionally, the unassigned fund balance is the residual classification for the GF, which has not been restricted, committed, or assigned. A residual negative amount should not be reported for restricted, committed, or assigned fund balances of any fund. Fund balance classifications should depict the nature of the net resources that are reported in a governmental fund.

Effect:

Inadequate procedures for determining FY 23 fund balances resulted in the following FY 23 draft ACFR misstatements:

- Errors identified in DOF's year-end subfund closing entries found the committed fund balance of two nonsweepable GF subfunds were understated by \$93.6 million and the

subfund's unassigned fund balances were overstated by the same. Additionally, three GF subfunds were overcommitted, resulting in a negative unassigned fund balance. The error overstated committed fund balance and understated unassigned fund balance by \$5.1 million in the three GF subfunds.

- The GF committed fund balance was inappropriately reduced by \$18.05 million on DOF's spreadsheet used to classify fund balance. The error resulted in understating GF committed fund balance and overstating GF unassigned fund balance by the same amount.
- Errors in the carried forward amounts included in GF committed fund balance resulted in overstating GF committed fund balance by \$14.4 million and understating GF unassigned fund balance by the same amount.

All errors noted above were corrected via an audit adjustment and the fund balances were properly reported in the final FY 23 ACFR.

Recommendation:

DOA's state accountant should improve procedures to ensure fund balances are consistently and accurately classified.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-008

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Testing of the FY 23 draft ACFR identified that the year-end financial reporting of activity between the Constitutional Budget Reserve Fund (CBRF), Statutory Budget Reserve Fund (SBRF), and the general fund was not accurately calculated, including the presentation of the repayment required by Article IX, Section 17(d) of the Alaska Constitution.

Context:

Inaccurate FY 23 financial reporting resulted from incorrect year-end entries to adjust general fund borrowing.

Cause:

DOF procedures lacked sufficient details for determining the year-end activity between the CBRF and general fund.

Criteria:

Codification of Governmental Accounting and Financial Reporting Standards, Section 1600.116, requires that governmental funds be reported using the modified accrual basis of accounting, under which expenditures and transfers are recognized when measurable and when the related liability is incurred.

Effect:

The year-end balance of the interfund activity between the CBRF, SBRF, and the general fund was understated by \$118 million in the FY 23 draft ACFR. The noted errors were corrected via audit adjustments and the activity was properly reported in the final FY 23 ACFR.

Recommendation:

DOA’s state accountant should strengthen procedures to accurately report financial activity between the CBRF, SBRF, and the general fund.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-009

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

The FY 23 issuance of general obligation refunding bonds was not incorporated in the draft ACFR.

Context:

On February 7, 2023, the State of Alaska issued \$55.9 million in general obligation refunding bonds, Series 2023A, with a coupon rate of 5.00 percent and a \$2 million premium. The Series 2023A bond proceeds totaling \$57.9 million were used to refund the remaining \$7.4 million in outstanding general obligation refunding bonds Series 2012A, and the remaining \$50.2 million in outstanding general obligation bonds Series 2013B, net of issuance costs totaling \$251 thousand. The Series 2023A issuance reduced debt service payments over the three-year maturity period by approximately \$1.81 million, producing an economic gain (difference between the present values of the debt service payments on the old and net debt upon closing) of approximately \$1.75 million.

During FY 23 ACFR preparation, the fund and government-wide financial statement effects of the Series 2023A bond issuance were omitted and not posted in the State’s accounting system.

Cause:

DOF accounting staff responsible for reporting long-term debt in the ACFR relied on an inaccurate methodology and mistakenly believed the Series 2023A bonds should be reported in the FY 24 ACFR. DOF's ACFR preparation review procedures were insufficient to identify the omission.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, Section D20.105 Debt Extinguishments, refundings involve the issuance of new debt whose proceeds are used to repay previously issued (old) debt. The new debt proceeds may be used to repay the old debt immediately (a current refunding); or the new debt proceeds may be placed with an escrow agent and invested until used to pay principal and interest on the old debt at a future time (an advance refunding). Most advance refundings result in defeasance of debt. When debt is defeased, it is no longer reported as a liability on the face of the financial statements; only the new debt is reported as a liability.

Further, *Codification of Governmental Accounting and Financial Reporting Standards* Section D20.108, states that although the difference in total cash flows between the old and new debt service payments provides some indication of the effect of a refunding transaction, that transaction should also be examined from a time value of money perspective. The value as of a given date of a series of future payments is less than the sum of those payments because of the time value (present value) of money. A more meaningful measure of the savings or costs resulting from a refunding considers the time value of money. As used in this section, the economic gain or loss resulting from a refunding transaction compares the present value of the new debt service requirements with that of the old. Present value is the worth today of a future payment or series of payments discounted at a specified interest rate.

Lastly, per *Codification of Governmental Accounting and Financial Reporting Standards*, Section D20.109, for current and advance refundings resulting in defeasance of general long-term debt, the face amount of the new debt should be reported as an "other financing source – refunding bonds" in the governmental fund receiving the proceeds. For advance refundings, payments to the escrow agent from resources provided by the new debt should be reported as an "other financing use—payment to refunded bond escrow agent." Payments to the escrow agent made from other resources of the entity should be reported as debt service expenditures.

Effect:

Omitting the Series 2023A bond issuance from the FY 23 draft ACFR resulted in the following misstatements:

- Statement 1.13 Nonmajor Funds Other Financing Sources: Refunding Bonds Issued and Bonds Issued Premium were understated \$55.9 million and \$2 million, respectively. Further, Other Financing Uses Payments to Refunded Bonds Escrow Agent were understated \$57.6 million and Interest and Other Charges were understated \$297 thousand.

- Statement 1.14 Reconciliation of the Change in Funds Balances to the Statement of Activities: Refunding Bond Proceeds were understated \$57.9 million, and Payment to Refunded Bonds Escrow Agent were understated \$57.6 million.
- Statement 1.12 Reconciliation of Balance Sheet to the Statement of Net Position: Deferred Losses on Bond Refunding was overstated \$888 thousand, Notes and Bonds Payable was overstated \$1.6 million, and Accrued Interest Payable was understated \$1.1 million.
- Statement 1.01 Governmental Activities Total Deferred Outflows of Resources was overstated \$888 thousand; Notes, Bonds, Leases, and SBITA Payable were overstated \$1.6 million; Interest Payable was understated \$1.1 million; and Net Position, in total, was overstated \$400 thousand.

All errors noted above were corrected via an audit adjustment and the accounts and balances were properly reported in the final FY 23 ACFR.

Recommendation:

DOA’s state accountant should improve procedures to ensure the issuance of general obligation bonds is properly reported in the ACFR.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-010

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

The FY 23 financial statement audits for the Retiree Health Fund and the Alaska National Guard and Alaska Naval Militia Retirement System (NGNMRS) were issued on January 30, 2024, and February 1, 2024, respectively, approximately 15 weeks after the agreed-upon deadline for inclusion in the ACFR.

Context:

Both audits are performed by an independent auditor hired by DOA’s Division of Retirement and Benefits (DRB). The audit process requires cooperation between accountants, the plans’ third-party administrator, and the division’s actuary. To allow for timely completion of the FY 23 ACFR, DOF accountants required outside audits of funds and accounts to be submitted to DOF by October 16, 2023, for inclusion in the ACFR.

Cause:

The Retiree Health Fund audit was delayed because information from the actuary and third-party administrator needed to complete the financial audit was determined by DRB’s

independent auditor to be inaccurate and/or incomplete. DRB management lacked sufficient internal controls to identify the errors prior to submitting the data for audit.

The NGNMRS audit was delayed because data needed for the audit was not maintained by the Department of Military and Veterans' Affairs (DMVA). Specifically, the auditors needed information regarding individuals who had terminated employment with the Alaska National Guard and Alaska Naval Militia in order to test actuarial information. The audit was delayed while DRB accountants attempted to work with DMVA management to obtain the data.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, Section 1300.103, governments should report governmental, proprietary, and fiduciary funds to the extent activities meet the criteria for using those funds.

Per AS 37.05.210(a)(1), DOA shall file with the governor and with the legislative auditor, before December 16, a report of the financial transactions of the preceding fiscal year and of the financial condition of the State as of the end of that year.

Effect:

Untimely draft ACFR information may delay the issuance of the ACFR, which may negatively impact decision-making by report users.

Recommendation:

DRB's chief financial officer should improve procedures, including working with DMVA management to improve record retention procedures, to ensure DRB financial statement audits are performed timely.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-011

Prior Year Finding: 2022-015
Type: Other State Issues
Impact: Noncompliance

Condition:

DOA's OIT accounting staff have not reconciled the Information Services Fund (ISF) asset tracking system to the State accounting system, IRIS.

Context:

During FY 11, DOA staff implemented an asset tracking system, FASGov, which appeared adequate to meet basic asset tracking needs. Although the system improved asset tracking,

historical data input into the new system was unreliable, as the information was never reconciled to information in the State accounting system. Furthermore, no physical inventory was completed for ISF capital assets. No progress was made during FY 12 through FY 15 to address the finding. During FY 16 through FY 21, OIT staff periodically, but unsuccessfully, attempted to complete a comprehensive inventory of ISF assets. Although OIT conducted an inventory of all assets in FY 22, the accounting transactions for disposed assets were not recorded in IRIS. Consequently, asset data within FASGov continued to be unreliable through FY 23. At year-end, a documented difference of \$10.8 million existed between the ISF assets recorded in IRIS and the FASGov total assets report. A documented difference of \$9.6 million existed between the ISF accumulated depreciation account in IRIS and the FASGov total assets report.

Cause

According to OIT management, staffing issues and competing priorities inhibited management’s ability to reconcile the balances. According to OIT management, additional funding has been requested for FY 25 to resolve the ongoing issue.

Criteria:

Codification of Governmental Accounting and Financial Reporting Standards, Sections 1400.102—.104 states that capital assets should be reported at historical cost and depreciated over their estimated useful lives. Generally accepted accounting principles also require the ISF, an internal service fund, to be operated on a cost reimbursement basis, including recovering the cost of capital assets.

Effect:

Inaccurate or incomplete ISF asset records limit the State's ability to accurately report capital assets in the financial statements and may impair the accuracy of OIT reimbursement rates.

Recommendation:

DOA's OIT chief information officer should allocate staff resources to properly account for capital assets owned by the ISF.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-012

Prior Year Finding: 2022-016
Type: Other State Issues
Impact: Noncompliance

Condition:

During FY 23, DOF management did not provide adequate training to support State agencies' use of the ALDER 2.0 system.

Context:

ALDER 2.0 is a statewide reporting system designed to integrate data from multiple systems into a unified environment for simple and effective reporting. With the implementation of the State's accounting system, IRIS, which has limited reporting capabilities, ALDER 2.0 became critical for querying and summarizing the State's accounting data.

DOF implemented training classes and updated reference materials for ALDER report viewers during FY 23. However, no formalized training classes and limited reference materials have been provided to interactive users and report developers of ALDER since IRIS went live in July 2015 through FY 23.

Cause:

DOF experienced competing priorities and time constraints, which hampered its ability to develop ALDER 2.0 training classes and related reference materials for all types of users.

Criteria:

An effective internal control system requires management to communicate quality information to enable personnel to achieve management's objectives. Per GAO-14-704G 14.03 *Standards for Internal Control in the Federal Government*, issued by the comptroller general of the United States, quality information is appropriate, current, complete, accurate, accessible, and provided on a timely basis.

Effect:

The lack of formal training may adversely impact agency fiscal personnel's ability to perform duties, including the timely and accurate reporting of transactions in IRIS.

Recommendation:

DOF's director should develop and implement ALDER 2.0 training classes and reference materials to ensure State agencies' fiscal personnel using ALDER 2.0 are properly trained.

View of Responsible Officials:

Management partially agrees with this finding. DOF has provided ALDER training workshops for both DOF staff and finance, procurement, and human resource management personnel in the departments in prior years. The workshops are available online as a resource for people who could not attend in-class sessions and when review is needed for in-class participants. DOF has updated ALDER 100 and it is posted on the DOF website. ALDER will be undergoing major changes in April 2024 and DOF will be updating training materials and conducting new training after those changes go live. Due to competing priorities, updated ALDER training/materials may not get created until FY 25.

Auditor’s Concluding Remarks:

Management’s response did not persuade the auditor to revise the finding. DOA has provided ALDER workshops in prior years, of which recordings are available to ALDER users, and ALDER 100 training for new users was updated during FY 23. However, this did not adequately address the training needs of all ALDER users during FY 23. Specifically, training for report developers, including formalized training classes and sufficient reference materials, were not available.

Finding No. 2023-013

Prior Year Finding: 2022-017
Type: Other State Issues
Impact: Noncompliance

Condition:

DOF staff completed the FY 23 draft financial statements on December 13, 2023.

Context:

DOF staff are responsible for creating the State’s financial statements, which are incorporated into the ACFR. The draft financial statements must be provided to the Division of Legislative Audit, the State’s independent auditor, by October 31 in order to meet the statutory deadline for issuing an opinion.

Cause:

Per DOF management, several issues contributed to the delay, including late outside audit submissions, efforts necessary to implement new Governmental Accounting Standards Board requirements, and time necessary to research legislation questions. Auditors also noted that turnover, and a lack of experience negatively impacted DOF’s ability to meet timelines.

Criteria:

Per AS 37.05.210(a)(1), DOA shall file with the governor and with the legislative auditor, before December 16, a report of the financial transactions of the preceding fiscal year and of the financial condition of the State as of the end of that year, prepared in accordance with the generally accepted audit standards.

Effect:

Untimely draft statements delay the issuance of the audited ACFR, which may negatively impact the decision-making of report users and may also contribute to a delay in issuing the Single Audit.

Recommendation:

DOA’s commissioner should ensure DOF is provided with the appropriate resources in a timely manner to enable the agency to meet financial reporting responsibilities. DOF’s director

should ensure DOF accountants are adequately trained in governmental accounting and should ensure ACFR deadlines are clearly communicated to outside auditors to facilitate timely completion of the draft ACFR.

View of Responsible Officials:
Management agrees with this finding.

Finding No. 2023-014

Type: Other State Issues
Impact: Noncompliance

Condition:
Internal control weaknesses were identified over logical access to the State’s financial reporting system.

Context:
The details related to this control weakness and relevant audit criteria are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Cause:
Per DOF management, the weaknesses were due to human error.

Criteria:
SOA ISPs provide specific criteria related to the identified deficiencies.

Effect:
Ineffective access controls increase the risk of misuse of confidential or sensitive information.

Recommendation:
DOF’s director should strengthen controls over logical access to the financial reporting system.

View of Responsible Officials:
Management agrees with this finding.

Finding No. 2023-015

Type: Other State Issues
Impact: Noncompliance

Condition:

An evaluation of the financial reporting system identified significant internal control weakness.

Context:

The details related to this control weakness and relevant audit criteria are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Cause:

The cause of the control weakness is being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Criteria:

SOA ISPs provide specific criteria related to the identified deficiencies. In addition, NIST provides specific criteria related to the identified deficiencies.

Effect:

The internal control weakness increases the risk of loss of productivity due to service disruptions.

Recommendation:

DOFs director should allocate resources to alleviate the identified control weakness.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-016

Type: Other State Issues

Impact: Noncompliance

Condition:

One potential DOA shortfall was identified for FY 23.

Context:

The FY 23 potential shortfall was identified as of January 2024 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
ADRM (BFY 23)	Risk Management	\$224,500

Cause:

According to DOA Division of Administrative Services management, the appropriation is in shortfall due to revenue carryforward miscalculations.

Criteria:

The State Budget Act provides that if actual collections fall short of the appropriated program receipts, an agency is required to reduce its budget by the estimated reduction in collections.

Effect:

As a result of the potential shortfall, unauthorized general funds may have been expended.

Recommendation:

DOA's finance officer should take measures to resolve revenue shortfalls, including collecting any remaining revenue if possible, processing adjusting entries as needed, and requesting a supplemental appropriation if necessary.

View of Responsible Officials:

Management agrees with this finding.

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DEPARTMENT OF LAW (LAW)

One finding was issued to LAW in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding No. 2022-021 is not resolved and is reiterated in this report as Finding No. 2023-017.

No new findings have been issued during the FY 23 statewide single audit.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-017

Prior Year Finding: 2022-021
Type: Other State Issues
Impact: Noncompliance

Condition:
Four potential LAW shortfalls were identified for FY 23.

Context:
One potential LAW shortfall identified in the FY 20 Single Audit was still outstanding as of January 2024 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
WADM (BFY 20)	Administration and Support	\$441,374

One potential LAW shortfall identified in the FY 22 Single Audit was still outstanding as of January 2024 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
WCIV (BFY 22)	Civil Division	\$1,869,724

Additionally, two potential FY 23 shortfalls were identified as of January 2024 in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
WCIV (BFY 23)	Civil Division	\$1,036,576
WADM (BFY 22)	Administration and Support	\$124,043

Cause:
According to LAW Division of Administrative Services management, the FY 20 and FY 22 appropriations remained in shortfall due to staff vacancies and the need for multiple expenditure adjustments, with some requiring additional approval. Further, per LAW management, FY 23 appropriation shortfalls were due to staffing changes, and timekeeping and billing issues.

Criteria:
The State Budget Act provides that if actual collections fall short of appropriated program receipts, an agency is required to reduce its budget by the estimated reduction in collections.

Effect:

As a result of the potential shortfalls, unauthorized general funds may have been expended.

Recommendation:

LAW's finance officer should take measures to resolve the shortfalls, including collecting any remaining revenues if possible, and requesting a supplemental appropriation if necessary. Additionally, LAW's finance officer should improve billing procedures to prevent future revenue shortfalls.

View of Responsible Officials:

Management agrees with this finding.

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DEPARTMENT OF REVENUE (DOR)

Four findings were issued to DOR in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding Nos. 2022-022 through 2022-025 are resolved.

One new finding has been issued during the FY 23 statewide single audit and is included as Finding No. 2023-018.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-018

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Review of corporate income tax returns found internal control weaknesses in DOR’s Tax Division audit process. Weaknesses include an outdated audit manual and the use of non-standardized audit forms, which led to inconsistent documentation of work conducted, supervisory review, and communication between staff and management regarding audit issues.

Context:

Alaska levies a corporate income tax on Alaska taxable income. For purposes of computing taxable income, Alaska adopts the federal Internal Revenue Code by reference, unless excluded or modified by specific Alaska statutes. For a corporation doing business only in Alaska, its taxable income is federal taxable income with certain Alaska modifications.

DOR’s Tax Division utilizes an off-the-shelf integrated tax management system, GenTax/Tax Revenue Management System (TRMS), to administer the tax program. The Tax Division’s audit group reviews corporate income and corporate oil and gas tax returns to ensure that companies pay the accurate amount of taxes, which includes confirming credits claimed are allowable.

Legislative auditors reviewed the tax group’s corporate audit procedures and found the procedures were not well documented and not enforced by management, thereby increasing the risk that incorrect tax return filings would not be detected. Legislative auditors found that the corporate audit procedures and files included an audit plan, but the audit manual, which guides the audit process, was outdated and did not provide for the standardization of the audit processes, such as the documentation of supervisor review and approval. Further, legislative auditors found that approval checklists for completing audits and reviews, and audit templates for verifying tax liabilities and reviewing tax credits, were not used consistently. While most necessary audit documentation existed, the documentation was either scattered between sources, or contained within the State’s email system, which is not easily accessible in the event of staff turnover.

Cause

According to DOR management, updating the corporate audit manual and audit forms was a lower priority than other competing projects. Further, DOR’s management stated with the implementation of TRMS, an off-the-shelf integrated tax management system that DOR uses to administer the tax program, DOR intended to move to a “paperless” audit process. The corporate tax audit module in TRMS contains the relevant schedules to produce an audit report, but does not contain checklists to guide the audit process. The tax group auditors are required to maintain files that contain the audit plan, management approvals, and review notes

to support adherence to the audit process. However, due to a lack of standardized processes, tax group auditors have not consistently uploaded the files to the TRMS audit module upon completion of the audit. Files were available on Tax Division's shared network.

Criteria:

Title 43 of the Alaska Statutes gives DOR the authority to examine tax returns, collect tax revenues, and ascertain the correctness of such revenues. Alaska Administrative Manual (AAM) Section 05.020 states that management is responsible for an effective internal control system. As part of this responsibility, management sets the entity's objectives, implements controls, and evaluates the internal control system.

Further, AAM Section 05.040 specifies that documentation is a necessary part of an effective internal control system. Documentation is required for effective design, implementation, and operating effectiveness of an entity's internal control system.

Effect:

The lack of internal controls over the corporate tax audit process increases the risk that corporate tax returns will not be sufficiently audited, which increases the likelihood that taxes will be underpaid, resulting in a loss of tax revenue.

Recommendation:

DOR's Tax Division director should strengthen internal controls over the auditing and monitoring of corporate income tax returns including, but not limited to, updating the corporate tax audit manual, standardizing audit forms, and establishing procedures to ensure documentation is consistently maintained to show audit work conducted, supervisory review, and audit related communication between staff and management regarding audit issues.

View of Responsible Officials:

Management agrees with this finding.

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DEPARTMENT OF EDUCATION AND EARLY DEVELOPMENT (DEED)

Three findings were issued to DEED in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding Nos. 2022-027 and 2022-028 are resolved. Prior year Finding No. 2022-026 is not resolved and is reiterated in this report as Finding No. 2023-019.

One new finding has been issued during the FY 23 statewide single audit and is included as Finding No. 2023-020.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-019

Prior Year Finding:	2022-026
Federal Awarding Agency:	U.S. Department of Education (USED)
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	84.425D Elementary and Secondary School Emergency Relief Fund – COVID-19 84.425R – Emergency Assistance for Non- Public Schools – COVID-19 84.425U American Rescue Plan – Elementary and Secondary School Emergency Relief Fund – COVID-19 84.425W American Rescue Plan – Homeless Children and Youth – COVID-19
Federal Award Number:	S425D210020, S425R210001, S425U210020, S425W210002
Applicable Compliance Requirement:	Reporting
Federal Awarding Agency:	USED
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	84.010 Title I Grants to Local Educational Agencies (Title I-A) 84.011 Migrant Education State Grant Program (Title I-C)
Federal Award Number:	S010A220002, S011A220002
Applicable Compliance Requirement:	Reporting

Condition:

DEED did not file Federal Funding Accountability and Transparency Act (FFATA) reports for FY 23 Education Stabilization Fund (ESF) programs, Title I-A, and Title I-C subawards.

Context:

FFATA requires information on federal awards be made available to the public through a single searchable website (www.usaspending.gov). The FFATA Subaward Reporting System (FSRS) is the reporting tool federal awardees, such as the State of Alaska, use to capture and report subaward and executive compensation data for first-tier subawards. According to DEED procedures, staff prepare a monthly report to be submitted to FSRS within 10 days after the end of the month.

DEED has not completed the monthly submission to FSRS since April 2022. The audit found that unreported FY 23 subawards subject to FFATA reporting totaled \$19.2 million for ESF programs, \$49.3 million for Title I-A, and \$20.4 million for Title I-C.

Cause:

According to DEED staff, uploading reports to FSRS consistently resulted in errors related to the subawardees’ zip codes. The upload errors were time-consuming to resolve and required significant manual input. Due to limited capacity and competing priorities, DEED management instructed staff to disregard procedures and discontinue FFATA reporting until the upload errors could be resolved. According to DEED management, the FSRS help desk was unresponsive in resolving issues with FFATA reporting.

Criteria:

Title 2 CFR 200.303 requires the State to establish and maintain effective internal control over the federal award that provides reasonable assurance that the State is managing the federal awards in compliance with federal statutes, regulations, and terms and conditions of the grant awards.

Title 2 CFR 170 states federal award recipients are required to report each subaward that obligates \$30,000 or more in federal funds. This information must be reported no later than the end of the month following the month in which the obligation was made; include information about each obligating action in accordance with submission instructions; and include the names and total compensation of each of the subrecipient’s five most highly compensated executives if revenue thresholds are met and the executive compensation is not available to the public.

Effect:

Failure to comply with FFATA reporting requirements reduces transparency, impairs decision-making, and may potentially jeopardize future federal funding.

Questioned Costs:

None

Recommendation:

DEED's Division of Administrative Services director should continue to work with the appropriate federal contacts to resolve FSRS reporting errors and follow procedures to ensure compliance with FFATA reporting requirements.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-020

Type: Other State Issues
Impact: Noncompliance

Condition:

Statewide encumbrance testing identified an invalid FY 23 DEED encumbrance.

Context:

Encumbrances are established by State agencies to reserve appropriated funds for pending commitments. Appropriated funds associated with unliquidated encumbrances at fiscal year-end do not lapse, enabling the agency to spend against an appropriation in the subsequent fiscal year. The Alaska Administrative Manual (AAM) provides requirements for establishing encumbrances and performing a year-end review of encumbrances, including necessary reductions or liquidations.

One of six DEED encumbrances selected for testing as a part of a random statewide sample of 40 open encumbrances at August 31, 2023, was found to be invalid. The invalid FY 23 encumbrance totaled \$656.9 thousand.

Cause:

According to DEED School Finance and Facilities management, the department was waiting on the governor's office to authorize closing out a reimbursable services agreement.

Criteria:

Codification of Governmental Accounting and Financial Reporting Standards, Section 1700.127 states encumbrances should be recorded for budgetary control purposes to the extent necessary to assure effective budgetary control and accountability. Encumbrances outstanding at year-end represent the estimated amounts of expenditures if unperformed contracts in process at year-end are completed.

AAM 30.040 requires agencies to review encumbrances prior to fiscal year-end and update and/or liquidate as necessary. The only encumbrances that may remain at August 31 for prior year authorizations are those that represent valid obligations.

Effect:

Invalid encumbrances at year-end restrict the availability of funds for the future year and may cause financial reporting errors.

Recommendation:

DEED's finance officer should ensure future encumbrances are liquidated at fiscal year-end if no longer valid.

View of Responsible Officials:

Management partially agrees with this finding. As of August 31, 2023, DEED had not received confirmation of e-close from the Governor's Office. Per best practice, DEED waits to liquidate encumbrances until confirmation is received that the grant is eligible to be closed. As the encumbrance was liquidated on September 2, 2023, DEED was well within the one subsequent fiscal year allowed in AAM 30.030. As with school district grants, late submission of grant closeout documentation does not negate the potential existence of a valid obligation.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. As defined in AAM 30.040, only encumbrances supported by valid obligations may remain after year-end.

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DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT (DLWD)

One finding was issued to DLWD in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding No. 2022-059 is resolved.

Two new findings have been issued during the FY 23 statewide single audit and are included as Finding Nos. 2023-021 and 2023-022.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-021

Federal Awarding Agency: U.S. Department of Labor (USDOL)
Impact: Significant Deficiency, Noncompliance
AL Number and Title: 17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act (WIOA) cluster
Federal Award Number: AA347542055A2, AA363062155A2, AA385152255A2
Applicable Compliance Requirement: Reporting

Condition:

DLWD staff did not file Federal Funding Accountability and Transparency Act (FFATA) reports for FY 23 WIOA cluster subawards.

Context:

FFATA requires information on federal awards be made available to the public through a single searchable website (www.usaspending.gov). The FFATA Subaward Reporting System is the reporting tool federal awardees, such as the State of Alaska, use to capture and report subaward and executive compensation data for first-tier subawards. The audit found eight unreported FY 23 WIOA cluster subawards subject to FFATA reporting totaling \$3.4 million.

Cause:

According to DLWD management, the FFATA reports were not filed due to staff turnover and a lack of procedures.

Criteria:

Title 2 CFR 200.303 requires the State to establish and maintain effective internal control over the federal award that provides reasonable assurance that the State is managing the federal award in compliance with federal statutes, regulations, and terms and conditions of the grant award.

Title 2 CFR 170 states federal award recipients are required to report each subaward that obligates \$30,000 or more in federal funds. This information must be reported no later than the end of the month following the month in which the obligation was made; include information about each obligating action in accordance with submission instructions; and include the names and total compensation of each of the subrecipient's five most highly compensated executives if revenue thresholds are met and the executive compensation is not available to the public.

Effect:

Failure to comply with FFATA reporting requirements reduces transparency, impairs decision-making, and may potentially jeopardize future federal funding.

Questioned Costs:

None

Recommendation:

DLWD’s Alaska Workforce Investment Board (AWIB) executive director should develop and implement procedures to ensure compliance with FFATA reporting requirements for WIOA subrecipients.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-022

Federal Awarding Agency:

USDOL

Impact:

Significant Deficiency, Noncompliance

AL Number and Title:

17.258, 17.259, 17.278 WIOA cluster

Federal Award Number:

AA347542055A2, AA363062155A2,
AA385152255A2

Applicable Compliance Requirement:

Subrecipient Monitoring

Condition:

WIOA cluster FY 23 subaward agreement forms did not identify the subrecipients’ unique entity identifier (UEI) number. Furthermore, one of three subaward agreements tested did not identify the Assistance Listing number associated with the subaward.

Context:

Effective April 4, 2022, the UEI replaced the Data Universal Numbering System (DUNS) number as the authoritative identifier for entities doing business with the federal government. All federal award recipients are required to have a UEI. When a state enters into a subrecipient relationship with an entity it must communicate required subaward information to subrecipients including, but not limited to, the subrecipient's UEI and the federal award Assistance Listing number.

DLWD management provided subawards to eight entities to administer certain WIOA cluster grants. DLWD staff used a standard subaward agreement form to communicate federally required information to subrecipients. The audit reviewed the subaward agreement form for three of the eight subrecipients and determined the form listed a DUNS number instead of the federally required UEI. Additionally, one of the three forms did not include a complete Assistance Listing number.

Cause:

AWIB staff review of the grant agreement forms during the award process was insufficient to identify the transition to the UEI. According to DLWD management, the subaward agreement

forms were not updated when the federal government transitioned from using the DUNS number to using the UEI. The incomplete Assistance Listing number was due to a human error during the subaward process.

Criteria:

Title 2 CFR 200.303 requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and terms and conditions of the federal award

Title 2 CFR 200.332 requires the State to ensure that every subaward is clearly identified to the subrecipient by communicating certain required federal award information. Information to be communicated at the time of subaward includes the subrecipient’s UEI and the Assistance Listing number.

Effect:

Not providing the required information in the subaward document increases the risk of subrecipient noncompliance with the terms and conditions of the federal award.

Questioned Costs:

None

Recommendation:

DLWD’s AWIB executive director should strengthen review procedures and update subaward agreement forms to ensure all required federal award information is communicated to subrecipients.

View of Responsible Officials:

Management agrees with this finding.

DEPARTMENT OF COMMERCE, COMMUNITY,
AND ECONOMIC DEVELOPMENT (DCCED)

Five findings were issued to DCCED in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding Nos. 2022-060, 2022-061, and 2022-064 are resolved. Prior year Finding Nos. 2022-062 and 2022-063 were not significant issues in the current year and are not reiterated in this report.

No new findings have been issued during the FY 23 statewide single audit.

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DEPARTMENT OF MILITARY AND VETERANS' AFFAIRS (DMVA)

No findings were issued to DMVA in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*.

Two new findings have been issued during the FY 23 statewide single audit and are included as Finding Nos. 2023-023 and 2023-024.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-023

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

DMVA staff inaccurately reported the amount of federal funds passed through to subrecipients on the department's FY 23 draft Schedule of Expenditures of Federal Awards (SEFA) for one program, collectively understating subrecipient amounts by \$54.2 million.

Context:

The errors identified by auditors impacted one federal program. One subrecipient was erroneously reported causing an understatement of \$60.9 million. In addition, amounts transferred to other State agencies and component units were incorrectly reported as amounts passed through to subrecipients resulting in an overstatement of \$6.7 million. Once identified by auditors, the errors were corrected by staff and accurately presented in the FY 23 statewide SEFA.

Cause:

Misstatements were due to human error and a failure to follow state-wide SEFA procedures established by the Department of Administration's (DOA) Division of Finance (DOF). Review procedures were not sufficient to identify and correct errors prior to submission of the SEFA for audit.

Criteria:

Per Title 2 CFR 200.508(b), the State must prepare appropriate financial statements, including the SEFA, in accordance with federal regulation. Furthermore, per Title 2 CFR 200.303, the State is responsible for establishing effective internal controls.

Effect:

Inadequate SEFA procedures increase the risk of financial reporting errors. The SEFA serves as the primary basis for determining major programs as required by federal regulation. Inaccuracies in the amounts passed through to subrecipients increase the risk that subrecipients are not monitored to ensure compliance with federal awards. Noncompliance with federal regulations may result in the federal awarding agency imposing additional conditions or taking corrective action, including additional reporting requirements or withholding/terminating funding.

Recommendation:

DMVA's finance officer should strengthen procedures for the preparation and review of the SEFA to ensure it is accurate prior to submission for audit.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-024

Type: Other State Issues
Impact: Noncompliance

Condition:

The FY 23 financial statement audit for the Alaska National Guard and Alaska Naval Militia Retirement System (NGNMRS) was issued on February 1, 2024, approximately 15 weeks after the agreed-upon deadline.

Context:

The annual NGNMRS audit is performed by an independent auditor hired by the Department of Administration's Division of Retirement and Benefits (DRB). The audit process requires cooperation between DMVA staff, DRB accountants, the plan's third-party administrator, and DRB's actuary. To allow for completion of the FY 23 Annual Comprehensive Financial Report (ACFR), DOA DOF accountants required outside audits of funds and accounts to be submitted to DOF by October 16, 2023, for inclusion in the ACFR.

Cause:

The NGNMRS audit was delayed because data needed for the audit was not maintained by DMVA. Specifically, the auditor needed information regarding a sample of individuals who had terminated employment with the Alaska National Guard and Alaska Naval Militia in order to test actuarial information. The audit was delayed while DRB accountants attempted to work with DMVA management to obtain the data. Ultimately, the information was not provided to auditors.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, Section 1300.103, governments should report governmental, proprietary, and fiduciary funds to the extent activities meet the criteria for using those funds.

Per AS 37.05.210(a)(1), DOA shall file with the governor and with the legislative auditor, before December 16, a report of the financial transactions of the preceding fiscal year and of the financial condition of the State as of the end of that year.

Effect:

Untimely draft ACFR information may delay the issuance of the ACFR, which may negatively impact decision-making by report users. Further, the inability of DMVA staff to provide the data prevented the auditor from obtaining sufficient evidence, and the auditor was unable to issue an opinion regarding the related financial statement account.

Recommendation:

DMVA's commissioner should ensure records are maintained to allow the NGNMRS audit to be completed in a timely manner.

View of Responsible Officials:

Management disagrees with this finding. DMVA's role in processing the NGNMRS financial statements is a request from DRB to supply actuarial information for the demographics of the State's Army and Air Force National Guard, as well as the Alaska Naval Militia for the retirement benefit. The information requested for this process is at the discretion of the National Guard Bureau (NGB), which is a division of the federal Department of Defense. DMVA does not have the authority or authorization to access this information directly. The NGB controls this repository of active service member information and has sole discretion of access to information and to what extent. As service members leave the state, NGB restricts the ability to view or access any historical data on former Alaska National Guard service members, making it impossible to provide requested documents or information.

Auditor's Concluding Remarks:

DMVA management contends that the federal National Guard Bureau maintains the data needed for audit and stated that the State of Alaska may not access the historical data of former guard service members, which makes it impossible to comply with audit requests. We acknowledge that data for members that leave Alaska is restricted; however, DMVA can request access to data for in-state members that are needed to complete the audit. The in-state FY 23 audit data was not provided in a timely manner. To be clearer, we amend the recommendation to state "DMVA's commissioner should assist DRB with obtaining data needed for the audit of the NGNMRS in a timely manner."

DEPARTMENT OF NATURAL RESOURCES (DNR)

Two findings were issued to DNR in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding No. 2022-065 is resolved. Prior year Finding No. 2022-066 is not resolved and is reiterated in this report as Finding No. 2023-029.

Four new findings have been issued during the FY 23 statewide single audit and are included as Finding Nos. 2023-025 through 2023-028.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-025

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

DNR staff inaccurately reported federal expenditures on the department FY 23 draft Schedule of Expenditures of Federal Awards (SEFA) for four programs, collectively understating federal expenditures by approximately \$24 million.

Context:

Expenditures totaling \$37.6 million for three federal programs were not reported by DNR staff on the SEFA submitted for audit. In addition, expenditures for one federal program were overstated by \$13.7 million. Once identified by auditors, the errors were corrected by staff and accurately presented in the FY 23 statewide SEFA. Had the errors not been corrected, a major federal program would not have been identified for audit.

Cause:

According to DNR staff, misstatements were due to human error and inadequate procedures for distinguishing fire suppression activities funded by multiple federal programs. Additionally, review procedures were not sufficient to identify and correct errors prior to submission of the SEFA for audit.

Criteria:

Title 2 CFR 200.508(b) requires the auditee to prepare appropriate financial statements, including the SEFA, in accordance with federal regulation. Furthermore, Title 2 CFR 200.303 dictates that the auditee is responsible for establishing effective internal controls.

Effect:

Inadequate SEFA procedures increase the risk of financial reporting errors. The SEFA serves as the primary basis for determining major programs as required by federal regulation. Inaccuracies in the amount of expenditures reported on the SEFA increase the risk of noncompliance with federal audit and reporting requirements. Noncompliance with federal regulations may result in the federal awarding agency imposing additional conditions or taking corrective action, including additional reporting requirements or withholding/terminated funding.

Recommendation:

DNR's Support Services Division (SSD) director should strengthen procedures for the preparation and review of the SEFA to ensure it is accurate and complete prior to submission for audit.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-026

Federal Awarding Agency: U.S. Department of Homeland Security (USDHS)
Impact: Material Weakness, Material Noncompliance
AL Number and Title: 97.046 Fire Management Assistance Grant (FMAG) program
Federal Award Number: 5282FMAKP00000001, 5287FMAKP00000001, 5290FMAKP00000001
Applicable Compliance Requirement: Reporting

Condition:

Three FY 23 FMAG SF-425 reports were randomly selected for testing. Two reports had incorrect matching amounts and one report for quarter ending September 2022 was not filed.

Context:

The SF-425 is a required quarterly federal financial form used for reporting on the financial status of federal grant awards. During FY 23, three fires required quarterly SF-425 reports for a total of 12 reports due. Three of the 12 were selected for testing. Due to incorrect calculations, the matching amounts¹ for two SF-425 reports were understated for the quarters ending December 2022 and March 2023 by \$946,691 and \$62,388, respectively.

Cause:

Turnover in staff, inadequate written procedures over report preparation, and insufficient supervisory review resulted in reporting incorrect matching amounts. Lack of staff oversight contributed to the one SF-425 report that was not filed.

Criteria:

Title 44 CFR 204.51(d)(1) requires the State have an up-to-date State Administrative Plan (plan) that describes the procedures for FMAG program administration. The plan requires the SF-425 be submitted to the Federal Emergency Management Agency (FEMA) within 30 days after the end of each calendar quarter that reflects financial transactions generated from the accounting system.

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over a federal award that provides reasonable assurance that the State is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the award.

Effect:

The ineffective internal controls resulted in underreported matching amounts in two reports and not filing one report. Inaccurate federal reporting may impair federal decision-making and

¹ SF-425 Report Lines 10i. Total recipient share required and Line 10j. Recipient share of expenditures.

may result in the federal awarding agency imposing additional conditions or taking corrective action, including additional requirements or withholding/terminating funds.

Questioned Costs:

None

Recommendation:

DNR’s Division of Forestry director, in conjunction with the SSD director, should update written procedures for the preparation and review of the SF-425 report to ensure the reports are accurate prior to submission to FEMA and should improve oversight to ensure required reports are filed.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-027

Federal Awarding Agency:	USDHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	97.046 FMAG
Federal Award Number:	5282FMAKP00000001, 5287FMAKP00000001, 5290FMAKP00000001
Applicable Compliance Requirement:	Reporting

Condition:

DNR SSD staff did not file the FY 23 Federal Cash Transaction Reports (FCTR) for quarters ending September 2022, December 2022, and June 2023. The audit reviewed the March 2023 quarterly report filed and determined inaccurate cumulative cash receipts and cash disbursements were reported.

Context:

As required by federal regulations, DNR uses the U.S. Department of Health and Human Services Payment Management System (PMS) for FMAG cash management. As such, the FCTR reports are required to be submitted in PMS. Each quarter DNR must report FMAG cumulative federal cash disbursements until the State has finished drawing down the FMAG award.

Cause:

DNR management lacked adequate written procedures over the preparation and review for the FCTR to ensure accurate reporting. According to DNR management, the inaccurate reporting was due to lack of training for new staff. Further, since the data was entered directly in PMS, the system did not allow for review by another staff member to ensure accuracy of the data prior to submission to FEMA.

The SSD accountant stated the reports were not filed timely due to human error and uncertainty over which DNR section was responsible for completing and submitting the report. According to DNR management, once the lack of reporting was identified by DNR staff the PMS did not permit delinquent reports to be processed.

Criteria:

Title 44 CFR 204.51(d)(1) requires the State have an up-to-date State Administrative Plan (plan) that describes the procedures for administration of the FMAG program. The plan requires the FCTR be submitted within 30 days after the end of each calendar quarter.

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over a federal award that provides reasonable assurance that the State is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the award.

Effect:

The ineffective internal controls resulted in incomplete and inaccurate federal reporting, which may impair federal decision-making and result in the federal awarding agency imposing additional conditions or taking corrective action, including additional requirements or withholding/terminating funds.

Questioned Costs:

None

Recommendation:

Division of Forestry’s director, in conjunction with the SSD director, should update written procedures for the preparation and review of the FCTR and properly train new employees on preparation of the FCTR to ensure the data entered into PMS is accurate and reviewed.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-028

Federal Awarding Agency:	USDHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	97.046 FMAG
Federal Award Number:	5282FMAKP00000001, 5287FMAKP00000001, 5290FMAKP00000001
Applicable Compliance Requirement:	Reporting

Condition:

Of the two FY 23 FMAG quarterly progress reports (QPR) selected for testing, one was not filed. Testing of the QPR for quarter ending June 30, 2023, identified incorrect amounts and data.

Context:

QPRs are required to be submitted to FEMA to track and communicate the progress on all open FMAG projects identified in project worksheets (PW). FEMA sends DNR staff the QPR template with highlighted data fields that require update. Errors on the QPR tested for quarter ending June 30, 2023, included amounts for drawdowns and federal funds disbursed during July 2023 for six of the 10 reported PWs, resulting in an overstatement of \$6,375,401. All ten PWs reported in the June 2023 QPR had incorrect approved and projected completion dates.

The QPR for quarter ending December 31, 2022, was not filed because DNR staff attached an incorrect quarterly report to the email submitted to FEMA. DNR management did not realize the error until an auditor requested a copy. After recognizing the error, DNR staff filed the report for the quarter ending December 2022 in January 2024.

Cause:

DNR management lacked adequate written procedures over preparation and review to ensure the QPRs were complete and accurate prior to submission as staff relied on FEMA's general instructions. Human error resulted in the wrong quarterly report being attached to the email.

Criteria:

Title 44 CFR 204.51(d)(1) requires the State have an up-to-date State Administrative Plan (plan) that describes the procedures for administration of the FMAG program. The plan requires the QPR be submitted to FEMA within 30 days after the end of each quarter.

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over a federal award that provides reasonable assurance that the State is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the grant award.

Effect:

Lack of adequate internal controls resulted in a report not being filed and inaccurate data in the filed report. Incomplete and inaccurate federal reporting may impair federal decision-making and may result in federal awarding agency imposing additional conditions or taking corrective action, including additional requirements or withholding/terminating funds.

Questioned Costs:

None

Recommendation:

Division of Forestry’s director should improve oversight to ensure reports are filed and should update written procedures for the preparation and review of the QPR to ensure FMAG reports are complete, accurate, and reviewed prior to submission.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-029

Prior Year Finding: 2022-066
Type: Other State Issues
Impact: Noncompliance

Condition:

Ten potential DNR shortfalls were identified for FY 23.

Context:

One potential shortfall identified in the FY 20 Single Audit was still outstanding as of January 2024 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
NO09 (BFY 2013)	Federal and Local Government Funded Forest Resources and Fire	\$61,701

One potential shortfall identified in the FY 21 Single Audit was still outstanding as of January 2024 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
NAGO (BFY 2016)	Agriculture	\$4,338

Two potential shortfalls were identified in the FY 22 Single Audit were still outstanding as of January 2024 in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
NPKO (BFY 2022)	Parks and Outdoor Recreation	\$232,201

NM11 (BFY 2015)	Federal and Local Government Funded FR and Fire Program	\$65,181
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Six additional potential shortfalls were identified as of January 2024 in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
NUBC (BFY 2014)	Department of Natural Resources – Unbudgeted Capital RSAs	\$204,922
NUBC (BFY 2019)	Department of Natural Resources – Unbudgeted Capital RSAs	\$18,948
NUBC (BFY 2020)	Department of Natural Resources – Unbudgeted Capital RSAs	\$7,326
NUBC (BFY 2020)	Department of Natural Resources – Unbudgeted Capital RSAs	\$1,518
NUBC (BFY 2022)	Department of Natural Resources – Unbudgeted Capital RSAs	\$6,512
NPKO (BFY 2023)	Parks and Outdoor Recreation	\$1,082,796

Cause:

According to DNR SSD management, shortfalls identified in the FY 20 through FY 22 audits, as well as the FY 23 shortfall NPKO 2023, were due to staff turnover and competing priorities. Additionally, DNR’s ratification request for the pre-FY 23 shortfalls was postponed by the Office of Management and Budget until an FY 23 audit finding was received. The FY 23 identified shortfalls in NUBC appropriations were the result of DNR waiting for other agencies to obtain federal payment approval.

Criteria:

The State Budget Act provides that, if actual collections fall short of appropriated program receipts, an agency is required to reduce its budget by the estimated reduction in collections.

Effect:

As a result of the shortfalls, unauthorized general funds may have been expended.

Recommendation:

DNR's finance officer should take measures to resolve the shortfalls, including collecting any remaining revenue if possible and requesting a supplemental appropriation if necessary. Additionally, DNR's finance officer should improve processes over billing and monitoring revenue collection to prevent future revenue shortfalls.

View of Responsible Officials:

Management partially agrees with this finding. Regarding NUBC (BFY 2014), NUBC (BFY 2020), and NUBC (BFY 2022), DNR billed DMVA timely based on when the expenditures occurred. DNR does not control when FEMA will reimburse DMVA, nor when DMVA will reimburse DNR. DNR requests updates on billings from DMVA on a regular basis, so there is no need to update the billing process. Unlike federal revenue that DNR is billing, Internal Exchange Transactions (IET) do not reflect as revenue in IRIS until DMVA processes the IET. To manually generate an Accounts Receivable Transaction would require duplicative work for DNR. The aforementioned appropriations will be fully collected when the IETs process.

Regarding NPKO (BFY 2023), the Division of Parks and Outdoor Recreation (DPOR) has staff responsible for generating federal billings. The DPOR director holds the authority to change the division processes pertaining to billing and monitoring to ensure revenue collections are performed timely and accurately to prevent future revenue shortfalls.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. The potential shortfalls identified in the finding are supported by information contained in the State accounting system.

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DEPARTMENT OF FISH AND GAME (DFG)

No findings were issued to DFG in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*.

No new findings have been issued during the FY 23 statewide single audit.

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DEPARTMENT OF PUBLIC SAFETY (DPS)

Three findings were issued to DPS in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding Nos. 2022-067 through 2022-069 are resolved.

No new findings have been issued during the FY 23 statewide single audit.

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DEPARTMENT OF HEALTH (DOH)
(formerly the Department of Health and Social Services)

Thirty findings were issued to the Department of Health and Social Services (DHSS) in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding Nos. 2022-030, 2022-035, 2022-036, 2022-045, and 2022-055 are resolved. Prior year Finding Nos. 2022-029, 2022-031, 2022-033, 2022-038, 2022-039, 2022-043, 2022-044, 2022-046, 2022-047, 2022-049, 2022-052 through 2022-054, 2022-057, and 2022-058 are not resolved and are reiterated in this report as Finding Nos. 2023-030, 2023-033, 2023-035, 2023-038, 2023-039, 2023-041, 2023-042, 2023-045, 2023-046, and 2023-048 through 2023-053, respectively. Prior year Finding Nos. 2022-040 and 2022-042 are not resolved and the issues identified are included in current year Finding No. 2023-040. Prior year Finding Nos. 2022-032, 2022-034, 2022-037, 2022-041, 2022-048, 2022-050, 2022-051, and 2022-056 were not significant issues in the current year and are not reiterated in this report.

Nine new findings have been issued during the FY 23 statewide single audit and are included as Finding Nos. 2023-031, 2023-032, 2023-034, 2023-036, 2023-037, 2023-043, 2023-044, and 2023-047.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-030

Prior Year Finding: 2022-029
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

During FY 23, DOH's Division of Finance and Management Services (DFMS) accountants did not collect or liquidate two federal receivables totaling \$30.5 million in a timely manner and did not provide adequate evidence to show the amounts were collectible.

Context:

Per the governor's executive order 121, DHSS was reorganized into two separate departments effective July 1, 2022: the Department of Family and Community Services (DFCS) and DOH.

This finding was first reported as a part of the FY 19 single audit. The \$30.5 million is primarily composed of one receivable recorded by DHSS management on September 1, 2017. During FY 17, DHSS management identified that the automated billing process had not occurred as expected because a population of federal expenditures was not correctly reported in the State accounting system (IRIS). DHSS accountants processed one cumulative receivable revenue transaction to account for the population of transactions that should have created receivables. As of August 31, 2023, the outstanding balance of this receivable was \$22.3 million² (net of an \$8.6 million typographical error). The other \$8.2 million receivable had an open balance of more than three years.

Receivables due from other governments are current assets of the State that are expected to be realized within one year. DOH accountants have not identified specific expenditures that qualify for federal reimbursement to support the \$30.5 million open receivable balance, diminishing the likelihood revenues will be collected.

Cause:

According to DOH management, limited staffing and turnover impacted the availability of FY 23 resources to complete the reconciliation process necessary to collect or liquidate the older federal receivables.

Criteria:

Codification of Governmental Accounting and Financial Reporting Standards, Section 1800.109 states that for accounting and financial reporting purpose, the term *current assets* is used to designate cash and other assets or resources commonly identified as those that are reasonably expected to be realized in cash or sold or consumed within a year. Therefore,

² Original receivable balance created on September 1, 2017, was \$39.4 million. This balance included a typographical error resulting in an overstatement of \$8.6 million. Additionally, as of August 31, 2023, \$8.5 million of the receivable was liquidated.

current assets generally include such resources as ... (d) receivables from taxpayers, other governments, vendors, customers, beneficiaries, and employees, if collectible within a year.

Effect:

The untimely collection of federal revenue resulted in prioritizing the use of general funds over federal funds and lost interest on the uncollected federal funds.

Audit adjustments were processed to reduce the general fund federal receivables and offset revenues by \$30.5 million. Although the corrections were made for the FY 23 Annual Comprehensive Financial Report, the receivable balances continued to be reported at the appropriation level in IRIS, increasing the risk of an appropriation shortfall.

Recommendation:

DOH’s DFMS director should ensure the outstanding federal receivables are reconciled with eligible federal expenditures and all revenues due to the State are collected.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-031

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Testing of five DOH FY 23 construction in progress (CIP) assets recorded in IRIS identified that the asset values did not include FY 23 capitalizable expenditures. Additionally, testing determined the CIP assets were not evaluated for possible movement to a depreciable asset class.

Context:

The State of Alaska uses IRIS to report and depreciate capital assets. Increasing the value of a capital asset, or moving a capital asset from a nondepreciable asset class to a depreciable asset class, requires a fixed asset transaction to be entered into IRIS at the end of each fiscal year. During FY 23, updates to IRIS for capital asset activity did not occur as needed.

Capital assets previously reported by DHSS are now reported by the newly formed DOH. DOH was created in July 2022 when DHSS was split into two departments.

Cause:

Deficiencies were caused by the lack of DOH capital asset procedures, and fiscal staff lack of knowledge and training to ensure capital assets were correctly identified and reported in IRIS.

Criteria:

Codification of Governmental Accounting and Financial Reporting Standards, Sections 1400.102–.104 require tangible or intangible capital assets used in operations and having initial useful lives extending beyond a single reporting period to be reported at historical cost. Capital assets should be depreciated over their estimated useful lives unless the assets are inexhaustible or are intangible assets with indefinite lives.

Effect:

DOH accountants could not provide auditors updated FY 23 amounts for the CIP assets or provide evidence as to whether the assets should be moved to a depreciable asset classification; as such, the effect of the error could not be calculated and the error remained in the FY 23 Annual Comprehensive Financial Report.

Recommendation:

DOH’s DFMS deputy director should work with the state accountant to develop capital asset procedures and provide necessary training and oversight for the recording and tracking of DOH capital assets in IRIS.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-032

Federal Awarding Agency:	U.S. Department of Agriculture (USDA)
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	10.542 Pandemic Electronic Benefit Transfer Food Benefits (P-EBT) – COVID-19
Federal Award Number:	School Year 2020-21
Applicable Compliance Requirement:	Activities Allowed or Unallowed, Eligibility

Condition:

P-EBT benefit payments were not issued in accordance with the process and timeframes outlined in the federally approved state plan. Testing a sample of 136 payments found 37 issuances (27 percent) were sent to unauthorized or unsupported addresses and one issuance included unauthorized benefits. Additionally, no benefits were issued during FY 23 to Supplemental Nutrition Assistance Program (SNAP)-enrolled children in child care.

Context:

The Families First Coronavirus Response Act (FFCRA) (P. L. 116-127), authorized a temporary assistance program for households with children without access to meals in school and to certain SNAP-enrolled children in child care during the public health emergency declared January 27, 2020. Under the P-EBT program, school children were eligible for the program if the child would have received free or reduced-price meals at a school through the

National School Lunch Program if not for a school's closure, or reduced attendance or hours, for at least five consecutive days due to the COVID-19 pandemic. P-EBT benefits were to be issued in accordance with a federally approved state plan.

The Division of Public Assistance (DPA) and the Department of Education and Early Development's Child Nutrition Services section (CNS) management developed a joint plan to issue P-EBT benefits to eligible school children for the school year 2020–2021. The State's P-EBT School Year 2020–21 State Plan (Plan) was approved by USDA's Food and Nutrition Service (FNS) in June 2021. The Plan required CNS to determine eligibility for school age children and DPA to determine eligibility for children in child care. According to the Plan, benefits for the period August 2020 through December 2020 were to be issued beginning July 2021 and benefits for the period January 2021 through August 2021 were to be issued beginning in August 2021. Additionally, the Plan outlined that benefit issuances to children in child care were to begin 106 days subsequent to state plan approval or September 22, 2021.

Pursuant to the Plan, CNS staff instructed participating school districts to report monthly enrollment data, school learning models, and number of operating days for each of the district's schools. Daily benefit levels for each eligible child were equal to the free reimbursement for a breakfast, a lunch, and a snack for the school year 2020–2021. CNS calculated monthly benefits for each eligible child in the household equal to the daily reimbursement rate (\$10.99) multiplied by the number of benefit days calculated, as described in the Plan. Eligible student data and benefit amounts were transferred beginning August 2021 to DPA for electronic benefit transfer (EBT) card processing and issuances.

The Plan outlined that DPA was to issue benefits through a batch process that would utilize DPA's vendor-operated SNAP EBT card system; however, batch processing was not functional until June 2023. Rather than using a batch process, DPA staff manually entered student data and CNS authorized benefits directly into FIS's system interface, ebtEDGE. The information entered into ebtEdge was not reviewed prior to submission.

DPA staff began processing P-EBT school year 2020–2021 payments during June 2022, one year after the end of the 2020–2021 school year. During FY 23, DPA staff processed 58,433 P-EBT benefit transactions totaling \$33.7 million based on the CNS eligibility data. No benefits were issued in FY 23 to SNAP-enrolled school children in child care.

Of the 38 issuance errors identified by auditors, one issuance included \$24 of unauthorized benefits, 30 went to an address that did not match the address provided to auditors by CNS, and six were issued without an address.

Cause:

DPA management asserted that benefit issuance delays were attributable to untimely receipt of eligibility data from CNS and system limitations that prevented the division from utilizing the Eligibility Information System (EIS) to issue benefits. Due to competing priorities, DPA was unable to establish batch processing procedures with the State's EBT contractor, Fidelity Information Services (FIS), to efficiently and effectively issue benefits. The lack of batch

processing led DPA management to implement a manual process whereby a team of four staff manually entered eligible student information directly via ebtEDGE. Management believed limiting the size of the team issuing benefits mitigated potential risks of data entry errors and unauthorized issuances. However, the manual process and small team significantly delayed the issuance process. Additionally, DPA management did not implement pre or post payment review procedures to ensure errors were prevented or detected. Furthermore, the lack of payments to SNAP-enrolled school children in child care was ascribed to competing priorities and difficulty identifying child care facility closures.

Criteria:

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the grant awards.

FFCRA, Pub. L. 116-127, Section 1101 and federal program guidance required that P-EBT benefits be issued in accordance with the state's approved plan. Alaska's State Plan for Pandemic EBT Children in School and Child Care, 2020-2021, section 7, establishes the framework for initial retroactive payment to eligible children from the beginning of the school year to June 2021. The Plan outlines that benefits for the period of August 2020 through December 2020 be issued beginning July 2021 and benefits for January 2021 through June 2021 be issued beginning August 2021. In FNS's memo approving the Plan, the federal agency states that benefits should be issued as soon as possible following state plan approval.

Effect:

The delayed P-EBT payment processing reduced access to food benefits. Significant delays in issuing benefits increased the risk that eligibility data had grown stale and intended recipients did not receive the benefits. DPA management's noncompliance with the Plan may result in the federal awarding agency issuing sanctions or disallowances. Questioned costs are the total costs associated with the 38 erred issuances. Based on the high error rate, additional questioned costs are likely.

Questioned Costs:

AL 10.542: \$27,387

Recommendation:

DOH's commissioner should allocate the resources necessary to ensure effective systems are in place to properly administer federal programs.

View of Responsible Officials:

Management partially agrees with this finding. DPA communicated with FNS regarding manual benefit issuance for Alaska expressing timelines would be affected and FNS did not request an updated timeline. Communication with FNS regarding issuance remained consistent, with no indication to alter the issuance plan. Address verifications were conducted at the time of benefit payment, because addresses are subject to change from the date of

eligibility. Updates to addresses were made when more recent information became available. DPA has no control over DEED eligibility records including the addresses they have on file.

Auditor’s Concluding Remarks:

Management’s response did not persuade the auditor to revise the finding. DOH management asserts that the division has no control over Department of Education and Early Development (DEED) eligibility records and that beneficiary addresses were verified at the time of benefit payment. Auditors noted benefit payments were based on DEED eligibility records and DOH did not maintain support for address changes.

Finding No. 2023-033

Prior Year Finding:	2022-031
Federal Awarding Agency:	USDA
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	10.551, 10.561 SNAP Cluster
Federal Award Number:	22AK35050292301, 23AK35050292301
Applicable Compliance Requirement:	Allowable Costs/Cost Principles, Special Tests and Provisions

Condition:

DPA management instructed staff to extend SNAP six-month certification periods after an approved waiver expired bypassing required eligibility recertifications. Furthermore, DPA continued to extend six-month certifications for consecutive periods without recertifying eligibility after being notified by the federal award agency that the practice was unallowable.

Context:

A state must certify each SNAP-eligible household for a definite time period. Alaska households are certified for a six-month period. The first month of the certification period begins in the first month a household is determined eligible to participate. The State is required by federal law to ensure EIS automatically cuts off participation for households that have not been recertified at the end of the certification period. Eligibility must be redetermined before a household receives benefits for a new period.

In response to the COVID-19 disaster, USDA’s FNS issued COVID-19 waivers and flexibilities, which included extending SNAP certification periods. In a letter³ dated April 30, 2021, FNS allowed states to automatically extend benefit certification periods for up to six months. In a subsequent letter⁴ dated December 8, 2021, FNS clarified the April 30, 2021, letter directing that state agencies may only extend certification periods for up to six months from the initial expiration date assigned at the last certification or recertification.

³ *Extension of SNAP COVID-19 Administrative Flexibilities, May 2021 and Beyond.*

⁴ *Extension of SNAP COVID-19 Administrative Flexibilities, January 2022 and Beyond.*

Consecutive certifications or back-to-back six-month extensions were not allowable. The final FNS COVID-19 waiver allowing certification period extensions expired July 31, 2022.

Cause:

The EIS control to automatically cut off households from receiving SNAP benefits at the end of the certification period was disabled by DPA management during the COVID-19 public health emergency and was not reactivated until June 2023. DPA management directed staff to automatically extend certification periods to help reduce a backlog of SNAP benefit applications.

Criteria:

Title 7 CFR 272.10(b) requires the State to use an automated data processing system for SNAP. The system is to be used to determine eligibility and calculate benefits or validate eligibility workers' calculations by processing and storing all casefile information necessary for the eligibility determination and benefit computation including, but not limited to: all household members' names, addresses, dates of birth, social security numbers, and individual household members' earned and unearned income by source, deductions, resources, and household size. Also, the system must be used to redetermine or revalidate eligibility and benefits based on notices of change in households' circumstances.

Title 7 CFR 273.10(f) requires the State to certify each eligible household for a definite period of time. Alaska households are certified for a six-month period per Alaska's approved SNAP Plan of Operation.⁵

Title 7 CFR 273.14(a) prescribes that no household may participate beyond the expiration of the certification period assigned in accordance with 273.10(f) without a determination of eligibility for a new period. Furthermore, the State must establish procedures for notifying households of expiration dates, providing application forms, scheduling interviews, and recertifying eligible households prior to the expiration of certification periods.

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the grant awards.

USDA FNS SNAP guidance, issued December 8, 2021, titled, *Extension of SNAP COVID-19 Administrative flexibilities January 2022 and Beyond*, provided that States may only extend certification periods for up to six months from the initial expiration date assigned at the last certification or recertification. The guidance reiterated that the State should not extend certification periods consecutively, as it reduces the opportunities for the State to obtain a full understanding of a household's circumstances and make necessary adjustments.

⁵ Household in which members are elderly or disabled, and have no earned income, may have a certification period of up to 24 months.

Effect:

The lack of regular eligibility recertification increases the likelihood of ineligible recipients receiving unallowable SNAP benefits. Continued extensions of certification periods without accompanying reviews erodes the accuracy and relevance of eligibility data over time. If FNS concludes that the State was negligent in household certification, FNS may invoice the State for an amount equivalent to the benefits issued due to such negligence. Moreover, the adoption of extensive certification period extensions could lead to substantial rises in case processing backlogs when the extensions conclude and the State returns to standard operations.

Questioned Costs:

AL 10.551: Indeterminate

Recommendation:

DPA’s director should ensure SNAP benefit recertifications are performed in accordance with federal regulation.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-034

Federal Awarding Agency:	USDA
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	10.551, 10.561 SNAP Cluster
Federal Award Number:	22AK35050292301, 23AK35050292301
Applicable Compliance Requirement:	Allowable Costs/Cost Principles, Special Tests and Provisions

Condition:

The amount of FY 23 SNAP benefits reported as issued by the State’s EBT contractor was \$19,689,126 more than the amount of authorized benefits reported in data from DPA EIS.

Context:

DPA relies on the legacy eligibility system, EIS, to determine eligibility for SNAP and calculate monthly benefit amounts. Benefit amounts are calculated based on household size, income, and other financial resources of all qualifying members of a household less specific allowable deductions.

Each day EIS transmits an issuance batch file, including authorized beneficiaries and benefit amounts to FIS, which maintains accounts for each beneficiary. When an EBT card is utilized by a beneficiary, FIS functions as the intermediary between the State’s U.S. Treasury benefit account and the retailers by settling SNAP benefit transactions with retailers before drawing down federal reimbursement. The State is required to ensure its automated data processing

systems accurately and completely process and store all case file information for eligibility determinations and benefit calculations and provide the data necessary to meet federal issuance and reconciliation reporting requirements. A reconciliation of FIS issuance records with EIS authorized beneficiaries and benefit amounts demonstrates the completeness and accuracy of the EBT process.

In FY 23, the EIS benefit data provided by DPA could not be reconciled to the amount of SNAP benefits issued per FIS. As a result, the audit could not verify the accuracy and completeness of benefit calculations nor evaluate the eligibility and benefit determination information stored in EIS.

Cause:

DPA management could not identify the cause of the variance. DPA’s outdated legacy eligibility system and a lack of daily reconciliations (see Finding No. 2023-035) contributed to the inability to maintain adequate supporting records.

Criteria:

Title 7 CFR 274.1(h) requires that the state agency create and maintain a master issuance file that consolidates records of all certified SNAP households, records participation activity for each household, and supplies all information necessary to fulfill the reporting requirements outlined in Title 7 CFR 274.4.

Title 7 CFR 274.4(a)(1) requires the State to reconcile benefits posted to household accounts on the central computer against benefits on the issuance authorization file.

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the grant awards.

Effect:

Significant discrepancies between EIS benefit data and the EBT contractor’s issuance records undermines confidence in the eligibility system and may be indicative of significant unidentified processing errors. Inadequate system processing increases the risk of incorrect or ineligible benefits.

Questioned Costs:

AL 10.551: \$19,689,126

Recommendation:

DPA’s director should identify the cause of the discrepancies between EBT contractor issuance data and the State’s eligibility system, and take action necessary to ensure SNAP benefit payments are supported by eligibility and benefit data.

View of Responsible Officials:

Management disagrees with this finding. DPA performs monthly reconciliations and balancing efforts to ensure accuracy with FIS, EIS, and reporting. No discrepancies have been identified by DPA. None of the parties involved in the audit have been able to pinpoint the origin of the discrepancy described in this finding.

DPA’s monthly reconciliation processes are rigorous, consistent, and thorough, ensuring accuracy and alignment with USDA data from AMA Bank. The reconciliation efforts encompass federal SNAP reports: FNS 388, FNS 46, and the EIS Balance Issuance report, all of which consistently reconcile. The reconciliation extends to ASAP and AMA batch values, with annual certification further validating accuracy. Monthly, the AMA raw data is meticulously balanced in the 388/46 reports, with only the P-EBT and EA issuances requiring manual entry from the 292B report. With this steadfast commitment to monthly reconciliation and alignment with AMA data, management is confident in the absence of errors or discrepancies.

Auditor’s Concluding Remarks:

Management’s response did not persuade the auditor to revise the finding. DOH management states that the monthly reconciliation of summary EIS and benefit issuance data suggests the absence of errors or discrepancies; however, DPA management could not demonstrate that eligibility determinations and benefit payment details in EIS supported the benefit issuance data.

Finding No. 2023-035

Prior Year Finding:	2022-033
Federal Awarding Agency:	USDA
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	10.551, 10.561 SNAP Cluster
Federal Award Number:	22AK35050292301, 23AK35050292301
Applicable Compliance Requirement:	Special Tests and Provisions

Condition:

Daily SNAP EBT reconciliations were not performed in FY 23.

Context:

A state must have a system in place to reconcile, on a daily basis, all of the funds entering into, exiting from, and remaining in the system each day with a state’s US Treasury benefit account, and FIS’s records. States must also have systems in place to reconcile retailer credit activity as reported into the banking system to client transactions maintained by the processor and to the funds drawn down from the EBT benefit account with the US Treasury. The reconciliation process ensures that a state only draws federal funds for authorized transactions. In FY 23,

required daily reconciliations were not performed. However, according to DPA management, monthly reconciliations were performed as part of the federal reporting process.

Cause:

According to DPA management, daily reconciliations were not performed due to staff turnover, inadequate procedures, and the lack of trained staff. In addition, management indicated monthly reconciliations provide sufficient assurance of accurate processing.

Criteria:

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the grant award.

Title 7 CFR 274.4(a) requires that State agencies account for all issuance through a reconciliation process. The EBT system must provide reports and documentation pertaining to reconciliation. Reconciliations must be conducted and records kept as follows:

- Verification of retailer's credits against deposit information entered into the automated clearinghouse network; and
- Reconciliation of total funds entered into, exiting from, and remaining in the system each day.

Effect:

An inconsistent reconciliation process increases the risk of unidentified processing errors and unallowable costs. States are responsible for efficiently and effectively administering SNAP in accordance with federal laws, regulations, and FNS approved Plan of Operations. A determination by FNS that the State has failed to comply with any of these requirements may result in a suspension or disallowance of the federal share of the State's administrative funds.

Questioned Costs:

None

Recommendation:

DPA's director should develop and implement daily reconciliation and monitoring procedures, and train staff to ensure daily reconciliations are conducted in accordance with federal regulations. DPA should consult FNS for program guidance regarding reconciliation requirements.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-036

Federal Awarding Agency:	USDA
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
Federal Award Number:	227AKAK7W1003, 227AKAK7W1006, 237AKAK7W1003, 237AKAK7W1006
Applicable Compliance Requirement:	Procurement and Suspension and Debarment

Condition:

For one of five procurement contracts selected for testing, the State could not provide documentation of the procurement method chosen and the procurement exceeded the threshold required for competitive bidding procedures.

Context:

The State is required to follow its own procurement policies and procedures as outlined in the Alaska Administrative Manual (AAM) Section AAM 81 “Procurement”. The Alaska Administrative Manual Section AAM 81.020 requires procurements more than \$10,000 and less than \$50,000 to involve obtaining at least three quotes or informal proposals.

Cause:

The vendor provided services that were previously under the micro-purchase threshold for procurement, which did not require competitive bidding procedures. The level of activity with the vendor increased and exceeded the threshold for competitive bidding procedures to be completed by the State.

Criteria:

2 CFR, Part 200 – *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart C, §200.317 requires states to follow their procurement policies and procedures.

Effect:

It is important for the Department to obtain and maintain appropriate documentation to support procurement decisions. Otherwise, a procurement decision would be unsupported and could lead to questioned costs.

Questioned Costs:

None

Recommendation:

The State should provide training to employees to ensure that goods and services procured are done so in accordance with the State’s procurement policy.

View of Responsible Officials:
Management agrees with this finding.

Finding No. 2023-037

Federal Awarding Agency:	U.S. Department of Health and Human Services (USDHHS)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.268 Immunization Cooperative Agreements (ICA)
Federal Award Number:	NH23IP922592
Applicable Compliance Requirement:	Reporting

Condition:
One of two annual ICA SF-425 Federal Financial Reports tested (50 percent) had inaccurate information reported on two separate line items.

Context:
The annual SF-425 report includes cumulative federal cash receipts and disbursements, total federal funds authorized, and the federal share of expenditures and unliquidated obligations. USDHHS’s Centers for Disease Control and Prevention requires the submission of an annual SF-425 report for each open grant subaccount. During FY 23, DOH submitted six ICA SF-425 reports, of which two were tested. The audit identified two separate line items on one report⁶ that were not supported by the accounting records. DOH staff underreported the federal share of expenditures by \$160,471 and the federal share of unliquidated obligations by \$2.8 million.

Cause:
Errors were due to staff turnover and insufficient training. Review procedures were insufficient to identify incorrect data prior to report submission.

Criteria:
Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over the federal award that provides reasonable assurance that the State is managing the federal awards in compliance with federal statutes, regulations, and terms and conditions of the federal award.

Title 45 CFR 75.341 requires states to report financial information on the forms approved by the federal Office of Management and Budget, with the frequency required by the federal award.

⁶ Subaccount 20NH23IP922592C6.

Effect:

Inaccurate federal reporting may impair the federal oversight agency’s ability to properly oversee the program.

Questioned Costs:

None

Recommendation:

DOH’s DFMS director should improve training for federal reporting and strengthen review procedures to ensure compliance over ICA financial reporting requirements.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-038

Prior Year Finding:	2022-038
Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.558 Temporary Assistance for Needy Families (TANF)
Federal Award Number:	2001AKTANF, 2101AKTANF, 2201AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Eligibility, Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Condition:

Two of sixty TANF recipient case files tested lacked documentation supporting the eligibility of the recipient. The following errors were noted:

- One case did not include child support documentation in the case file.
- One case was for a person who was part of a family who had received assistance under TANF for more than the 60 months in another state and moved to Alaska and continued to receive assistance.

Context:

The State is required to ensure only financially needy families consisting of a minor child living with a parent or other caretaker relatives receive TANF assistance. The State reviews applications, identifies income and financial resources, and makes a determination whether a family is eligible to receive benefits, including the amount of the benefits. As part of verifying TANF eligibility, the State is required to coordinate data exchanges when making eligibility determinations, including, but not limited to: wage information from the State Wage Information Collection Agency, IEVS, unemployment compensation information from the

Department of Labor, all available information from the Social Security Administration, and information from the United States Citizenship and Immigration Services.

The State's TANF manual provides guidance on how to calculate income. Once the information is received, reviewed, and calculated, it is entered into EIS. EIS automatically calculates the monthly benefit amount based on the eligibility factors entered. If eligibility factors are not entered accurately, benefit amounts are paid incorrectly.

DOH's DPA's Administrative Procedures Manual, Section 109 requires that all public assistance cases have documentation that supports eligibility, ineligibility, and benefit-level determinations. The documentation must be in sufficient detail to allow a reader or reviewer to determine the reasonableness of each action taken, verification used, and contacts made using the online case note screen in EIS or on a Report of Contact sheet maintained in the hard copy case files.

Cause:

Turnover, staffing shortages, and inadequate training contributed to not performing and/or documenting all required components of eligibility determinations and not accurately terminating benefit amounts.

Criteria:

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal control over the federal award that provides reasonable assurance that the State is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the grant award.

Title 45 CFR 264.1 stipulates that no State may provide assistance to a family that includes an adult head-of-household or a spouse of the head-of-household who has received Federal assistance for a total of five years (i.e., 60 cumulative months, whether or not consecutive).

Title 45 CFR 75.2 defines improper payments to include payments that were made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements.

Effect:

Ineligible recipients may have received benefits.

Questioned Costs:

\$7,909

Recommendation:

DOH should improve training and monitoring of staff to ensure staff comply with TANF eligibility and document retention procedures and eligibility determinations are performed accurately and timely.

View of Responsible Officials:
Management agrees with this finding.

Finding No. 2023-039

Prior Year Finding:	2022-039
Federal Awarding Agency:	USDHHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	93.558 TANF
Federal Award Number:	2001AKTANF, 2101AKTANF, 2201AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Matching, Level of Effort, Earmarking

Condition:
Auditors could not obtain reliable evidence to verify compliance with TANF’s level of effort and earmarking requirements.

Context:
The State was unable to provide documentation to show how the State was monitoring the level of effort and earmarking requirements throughout the year. This monitoring is normally done as a part of reporting for the program.

Cause:
DOH lacked adequate monitoring procedures due to staffing shortages and unreliable data impeded the staff’s ability to monitor compliance with federal requirements.

Criteria:
Title 45 CFR 263 states that a state must maintain an amount of “qualified state expenditures” for eligible families at least at the applicable percentage of the state’s historic state expenditures. For the Pandemic Emergency Assistance Fund, must only use the funds to supplement and not supplant other federal, state or local funds. It also states that a state may not spend more than 15 percent for administrative purposes, excluding certain types of expenditures, of the total combined amounts available.

Title 45 CFR 264.1 states that the average monthly number of families that include an adult head-of-household or a spouse of the head-of-household who has received federal assistance for a total of five years (60 countable months, whether or not consecutive) may not exceed 20 percent of the average monthly number of all families to which the state has provided assistance during the fiscal year or the immediately preceding fiscal year (but not both), as the state may elect.

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal

awards in compliance with federal statutes, regulations, and the terms and conditions of the grant awards.

Effect:

Lack of monitoring level of effort and earmarking requirements creates a risk that unallowable benefits were paid. Title 45 CFR 264.2 states TANF funding may be reduced by five percent for exceeding the 60-month limit on benefits.

Questioned Costs:

None

Recommendation:

DOH should develop procedures to ensure that monitoring procedures are in place for level of effort and earmarking. This may include allocating resources to correct the supporting documentation used to monitor these requirements.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-040

Prior Year Finding:	2022-040, 2022-042
Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.558 TANF
Federal Award Number:	2001AKTANF, 2101AKTANF, 2201AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Reporting, Special Test and Provisions

Condition:

One of the sixty cases tested (1.6 percent) had reported work activities that could not be supported by appropriate documentation which resulted in these work activities being reported inaccurately in the ACF-199 report.

Context:

The State reports the work verification data through the quarterly ACF-199 reports. The quarterly ACF-199 report is compiled monthly from information that is either entered in EIS by an ET or interfaced into EIS through the case management system. The information is transmitted to ACF in a data file. ACF uses the transmitted data to determine whether states have met the required work participation rates and to confirm the State is meeting the earmarking requirement that no more than 20 percent of families received more than 60 months of TANF assistance.

Cause:

The State continues to unwind procedures used during the Public Health Emergency (PHE) and restore monitoring procedures to catch errors in reporting and documentation.

Criteria:

Title 45 CFR 265.3(a)(1) requires the State to collect on a monthly basis, and file on a quarterly basis, the data specified in the ACF-199 report. Title 45 CFR 265.7(a) and 45 CFR 265.4 further specify the State's quarterly ACF-199 must be complete, accurate, and filed within 45 days, or be subject to a penalty.

Title 45 CFR 265.7(a) requires each state's quarterly reports to be complete and accurate. Federal regulations further state a complete and accurate report means the reported data accurately reflect information available to the state in case records, financial records, and automated data systems.

Title 45 CFR 261.60(a) requires a state to report the actual hours that an individual participates in an activity. Furthermore, per 45 CFR 261.61(a) a state must support each individual's hours of participation through documentation in the case file and 45 CFR 261.62(a)(2) requires a state to ensure the accuracy of the reporting by establishing and employing procedures for determining how to count and verify reported work activities. Additionally, 45 CFR 261.62(a)(4) requires a state to establish and employ internal controls to ensure compliance with procedures.

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the grant awards.

Effect:

The State could be subject to a penalty if reported data is not supported by accurate documentation.

Questioned Costs:

None

Recommendation:

The State should implement procedures to ensure supporting documentation is complete to support data reported on the ACF-199.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-041

Prior Year Finding:	2022-043
Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.558 TANF
Federal Award Number:	2001AKTANF, 2101AKTANF, 2201AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Special Tests and Provisions

Condition:

The audit reviewed 60 TANF case files for clients that were not engaged in work activities. Of the 60 cases, there were exceptions noted with 9 of them (15 percent). The following errors were noted:

- Five were not assessed a penalty timely even though documentation showed that a penalty should have been assessed.
- Two cases lacked sufficient documentation to determine whether a penalty should have been assessed.
- Two cases' benefit payments were incorrectly calculated based on the documentation.

Context:

The goal of the TANF program is to transition TANF recipients into jobs or other work activities to support families. To attain this goal, the TANF program uses the "work first" approach. TANF recipients are required to look for paid employment. Individuals who cannot find immediate paid employment participate in activities that focus on gaining skills and experience that lead directly to employment, and increase the family's self-sufficiency.

To comply with the work first goal, State staff, with the assistance of contracted case managers, identify the work activities for the TANF recipients to help them move toward obtaining employment. TANF recipients must take part in assigned work activities. TANF recipients who fail to take part in assigned work activities incur a penalty that reduces the assistance payment.

Per federal guidance, states can establish good cause or other exemptions for TANF recipients not engaging in work activities. Alaska Temporary Assistance Manual, section 730-2, outlines the following good cause exemptions: caretaker of a baby, caretaker of a disabled child or parent, medical reasons, family hardship, lack of childcare, no childcare funds, or no transportation funds. Where applicable, exemptions must be documented by a physician or other licensed medical professional.

Cause:

The State's turnover, shortages and lack of training contributed to the State not issuing penalties. The State is also addressing the unwinding of procedures used when the PHE was in place.

Criteria:

Title 45 CFR 261.14 requires the State to reduce or terminate the amount of public assistance to families of individuals who refuse to engage in work.

Title 45 CFR 75.303(a) requires the State establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of grant awards.

Effect:

According to 45 CFR 261.54, the State could be subject to a penalty equal to not less than one percent and not more than five percent of the federal grant award for failing to assess penalties when individuals refuse to engage in work activities.

Questioned Costs:

None

Recommendation:

DOH should improve training and supervision to ensure TANF recipients’ refusal to work penalties are processed and benefits are adjusted accordingly.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-042

Prior Year Finding:	2022-044
Federal Awarding Agency:	USDHHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	93.558 TANF
Federal Award Number:	2001AKTANF, 2101AKTANF, 2201AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Reporting

Condition:

The State could not provide evidence the FFY 22 ACF-204 annual report was completed or submitted to the federal agency.

Context:

The State must complete and file an annual report containing information on the TANF program and the State’s maintenance of effort (MOE) programs for that year.

Cause:

DOH experienced staffing shortages and unreliable data impeded the staff’s ability to monitor compliance with federal requirements.

Criteria:

Title 45 CFR 265.9(a) requires each state to file an annual report containing information on the TANF program and the state’s maintenance of effort program(s) for that year.

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the grant awards.

Effect:

Unreliable federal reporting limits transparency and may impair the federal oversight agency’s ability to properly oversee the program. According to 45 CFR 262.1(a)(3), the State could be subject to a penalty of four percent of the federal grant award for each quarter the State fails to submit an accurate, complete, and timely required report.

Questioned Costs:

None

Recommendation:

DOH should strengthen reporting procedures to ensure the ACF-204 report is complete and includes all programs for which the State claimed MOE expenditures.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-043

Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.558 TANF
Federal Award Number:	2001AKTANF, 2101AKTANF, 2201AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Special Tests and Provisions

Condition:

The audit reviewed 25 TANF case files for beneficiaries who were single custodial parents caring for a child who is under 6 years of age and had their benefits reduced or terminated. Of the 25 cases, there were exceptions noted with 4 of them (16 percent). The following errors were noted:

- Two were assessed a penalty for too long due to untimely review of the case.
- Two cases lacked sufficient documentation to support the penalty decision.

Context:

The goal of the TANF program is to transition TANF recipients into jobs or other work activities to support families. To attain this goal, the TANF program uses the "work first" approach. TANF recipients are required to look for paid employment. Individuals who cannot find immediate paid employment participate in activities that focus on gaining skills and experience that lead directly to employment, and increase the family's self-sufficiency.

To comply with the work first goal, State staff, with the assistance of contracted case managers, identify the work activities for the TANF recipients to help them move toward obtaining employment. TANF recipients must take part in assigned work activities. TANF recipients who fail to take part in assigned work activities incur a penalty that reduces the assistance payment.

Per federal guidance, states can establish good cause or other exemptions for TANF recipients not engaging in work activities. Alaska Temporary Assistance Manual, section 730-2, outlines the following good cause exemptions: caretaker of a baby, caretaker of a disabled child or parent, medical reasons, family hardship, lack of childcare, no childcare funds, or no transportation funds. Where applicable, exemptions must be documented by a physician or other licensed medical professional.

Cause:

The State's turnover, shortages and lack of training contributed to the State not issuing penalties. Although the State had procedures for monitoring the case files, this monitoring was not always catching the errors.

Criteria:

Title 45 CFR 261.15 stipulates that the State may not reduce or terminate the amount of public assistance based on an individual's refusal to engage in required work if the individual is a single custodial parent caring for a child under age six who has a demonstrated inability to obtain needed child care.

Title 45 CFR 75.303(a) requires the State establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of grant awards.

Effect:

According to 45 CFR 261.57, the State could be subject to a penalty by reducing the State Family Assistance Grant payable to the State by no more than five percent for the immediately succeeding fiscal year.

Questioned Costs:

None

Recommendation:

DOH should improve training and supervision to ensure TANF recipients’ are not assessed a penalty when such a penalty is not required.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-044

Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency
Assistance Listing Number and Title:	93.568 Low-Income Home Energy Assistance Program (LIHEAP)
Federal Award Number:	2201AKLIEA, 2301AKLIEA
Applicable Compliance Requirement:	Eligibility

Condition:

Internal control weaknesses were identified over logical access to the system used to process energy assistance applications.

Context:

The details related to this control weakness and relevant audit criteria are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Cause:

Details related to the cause of the control weaknesses are being withheld from this report to prevent the weaknesses from being exploited.

Criteria:

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

State of Alaska Information Security Policies provide specific criteria related to the identified deficiencies.

Effect:

Deficiencies in internal controls increase the risk of unauthorized system use which may lead to inaccurate eligibility determinations or unallowable costs.

Questioned Costs:

None

Recommendation:

DPA’s director should strengthen controls over logical access to the system used to process energy assistance applications.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-045

Prior Year Finding:	2022-046
Federal Awarding Agency:	USDHHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	93.568 LIHEAP
Federal Award Number:	2201AKLIEA, 2301AKLIEA
Applicable Compliance Requirement:	Eligibility

Condition:

Twenty-two of 60 LIHEAP applicant case files tested (37 percent) had eligibility errors. Some of the cases had more than one of the following errors:

- Eight cases (13 percent) had the benefit amount incorrectly calculated based on incorrect data input by an eligibility technician (ET) in the Energy Community Online System (ECOS). The errors resulted in overpayments or underpayments to beneficiaries. In three of the eight cases, system defects caused or contributed to the errors, which were not identified by ETs during processing.
- Five cases (eight percent) lacked documentation supporting the income used by an ET to determine eligibility.
- Six cases (10 percent) lacked documentation showing the applicant’s income was verified by an ET.
- Four cases (seven percent) lacked proof of the applicant’s heating costs.
- Five applications (eight percent) could not be located by DPA staff.
- Four cases (seven percent) had incorrect income used by an ET when determining eligibility. The four errors did not impact the eligibility determination.

Context:

The State is required to only make payments to low-income households that pay a high proportion of income for home energy needs. DPA is responsible for determining eligibility

for heating assistance payments. DPA employs ETs who review applications; identify and verify income, financial resources, and heating costs; verify identity, residency, citizenship and/or alien status of applicants and household members; and make determinations whether individuals are eligible to receive benefits.

DPA has established internal control procedures to help staff determine eligibility in accordance with federal and state regulations. Procedures are documented in the DPA Administrative Procedures Manual and the Heating Assistance Policy (HAP) Manual. A central document repository system stores all documents DPA obtained to verify eligibility in FY 23.

Applications are processed by DPA ETs through ECOS. To ensure that the highest level of assistance will be furnished to households with the lowest incomes and highest energy costs in relation to income, ECOS assigns points to applications based on information entered by ETs in ECOS such as income, household size and composition, dwelling type and size, and heating source. The number of points is multiplied by a predetermined rate to determine the heating assistance payment. ETs review and certify the point and payment amount calculated by ECOS.

Cause:

According to DPA management, deficiencies were due to human error, staffing shortages, inadequate training, and system defects. In addition, the DOH commissioner approved a simplified process to address a backlog of applications, which led ETs to not consistently confirm income and other eligibility requirements. Further, there was no case review quality control process in place during FY 23.

Criteria:

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The DPA Administrative Procedures Manual requires that all public assistance cases have documentation that supports eligibility, ineligibility, and benefit-level determinations. The documentation must be in sufficient detail to allow a reader or reviewer to determine the reasonableness and accuracy of the determination. The HAP Manual requires ETs to maintain records, including applications for certification and recertification, worksheets used in the computation of income for eligibility and the basis of issuance, documentation including verification methods used by the ET, and any other data that affects a household's eligibility or basis of issuance.

Title 42 U.S. Code 8624(b)(2)(B) requires states make payments to households with incomes which do not exceed the greater of (i) an amount equal to 150 percent of the poverty level for such state; or (ii) an amount equal to 60 percent of the state median income; except that a state may not exclude a household from eligibility in a fiscal year solely on the basis of household

income if such income is less than 110 percent of the poverty level for such state, but the state may give priority to those households with the highest home energy costs or needs in relation to household income.

Effect:

Inadequate internal controls increase the risk that ineligible recipients received heating assistance payments and that eligible recipients received incorrect payments. Auditors found eight recipients had benefits incorrectly calculated, resulting in overpayments and underpayments. The errors resulted in questioned costs totaling \$8,685. Questioned costs for the population are projected to be \$1,324,997 based on the dollar of noncompliance observed in the sample projected over the tested population.

Questioned Costs:

\$8,685

Recommendation:

DPA’s director should strengthen internal controls by improving employee training, resolving system defects, and implementing a case review process to ensure LIHEAP eligibility determinations are accurate.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-046

Prior Year Finding:	2022-047
Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency
AL Number and Title:	93.568 LIHEAP
Federal Award Number:	2201AKLIEA
Applicable Compliance Requirement:	Matching, Level of Effort, Earmarking

Condition:

DPA did not maintain adequate controls to monitor and ensure compliance with the following earmarking requirements: no more than 10 percent of a state’s LIHEAP funds for a federal award may be used for planning and administrative costs and no more than 15 percent of the greater of the funds allotted or funds available may be used for low-cost residential weatherization or other energy-related home repairs.

Context:

The federal LIHEAP grant was awarded for a two-year grant period. The State may use an amount not to exceed 10 percent of the funds payable to the State under the award for planning and administering the use of LIHEAP funds. The State may also allocate up to 15 percent of

LIHEAP grant funds to weatherization and energy conservation measures. Planning and administrative costs, as well as weatherization costs, not used in the first year may be used in the second year for administrative and weatherization purposes as long as the 10 and 15 percent limits, respectively, are not exceeded, and as long as the costs do not exceed the amount carried over (capped at 10 percent of the award).

As of June 30, 2023, DPA had expended more than 10 percent of the FFY 22 grant award for planning and administrative costs. FFY 22 grant awards totaled \$11,817,255 and DPA expended \$1,759,827 (15 percent) for planning and administration through June 30, 2023. Although the federal grant compliance period for earmarking was outside the audit period, auditors noted that DPA lacked effective internal controls to monitor compliance with the earmarking requirement and there would likely be noncompliance in FY 24.

Further, for the FFY 22 grant award, DPA staff reported obligating \$1,969,014 (17 percent) for weatherization costs through September 30, 2022. Auditors' review of accounting records showed the amount reported was incorrect and DPA obligated only \$600,000 (five percent). Auditors noted that DPA lacked effective internal controls to monitor compliance with the earmarking requirement.

Cause:

DPA lacked procedures to monitor and track funds. According to management, the lack of procedures was the result of staff turnover and a lack of training regarding internal control requirements over federal programs.

Criteria:

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Per 42 U.S.C. 8624, each state desiring to receive an allotment for Low-Income Home Energy Assistance must submit an application to the Secretary of USDHHS that certifies the state agrees to meet the following:

- the state may use for planning and administering the use of funds under this title an amount not to exceed 10 percent of the funds payable to such state under this title for a fiscal year; and the state will pay from non-federal sources the remaining costs of planning and administering the program assisted under this title and will not use federal funds for such remaining cost; and
- not more than 15 percent of the greater of the funds allotted to a state under this title for any fiscal year, or the funds available to such state under this title for such fiscal year, may be used by the state for low-cost residential weatherization or other energy-related home repair for low-income households, particularly those low-income households with the lowest incomes that pay a high proportion of household income for home energy.

Effect:

The lack of procedures to ensure compliance with LIHEAP earmarking requirements could result in unallowable expenditures. Auditors noted the 10 percent threshold for planning and administration for the FFY 22 awards had already been exceed by \$578,101 as of June 30, 2023. Funds exceeding the 10 percent threshold will need to be returned to the federal government at the end of the grant period. Further, the lack of procedures could lead to ineffective management of grant awards and increase the risk of noncompliance.

Questioned Costs:

None

Recommendation:

DPA’s director should develop and implement procedures and improve staff training to ensure compliance with LIHEAP earmarking requirements.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-047

Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency
AL Number and Title:	93.568 LIHEAP
Federal Award Number:	2201AKLIEA
Applicable Compliance Requirement:	Period of Performance

Condition:

DPA obligated more than 10 percent of the FFY 22 grant award during the second fiscal year of the award.

Context:

The LIHEAP federal grant award was awarded for a two-year grant period, of which a maximum of 10 percent may be carried over or obligated in the second year. FFY 22 grant awards totaled \$11,817,255, of which \$1,181,726 (10 percent) was allowed to be carried over to the second year of the award. DPA obligated \$1,203,167 during the second year of the award through June 30, 2023, which exceeded the allowable amount by \$21,441.

Cause:

DPA lacked procedures for monitoring and ensuring compliance with period of performance requirements. According to DPA management, the lack of procedures was the result of staff turnover and inadequate oversight.

Criteria:

Title 45 CFR 96.14(a)(2) establishes the following time period for obligation and expenditure of LIHEAP grant funds: beginning with allotments for fiscal year 1994, a maximum of 10 percent of the amount payable to a grantee may be held available for the next fiscal year. No funds may be obligated after the end of the fiscal year following the fiscal year for which they were allotted.

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Effect:

The lack of procedures increases the risk of noncompliance with LIHEAP period of performance requirements, which could result in the federal awarding agency imposing conditions or taking corrective actions, including additional requirements or withholding/terminating funds.

Questioned Costs:

None

Recommendation:

DPA’s director should develop and implement procedures and improve oversight to ensure compliance with LIHEAP period of performance requirements.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-048

Prior Year Finding:	2022-049
Federal Awarding Agency:	USDHHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	93.568 LIHEAP
Federal Award Number:	2201AKLIEA
Applicable Compliance Requirement:	Reporting

Condition:

Key line items for the FFY 22 LIHEAP Performance Data Form, FFY 22 Annual Report on Households Assisted by LIHEAP, and Quarterly Performance and Management Reports were not accurate or not supported by accounting or other records. In addition, the FFY 22 LIHEAP Carryover and Reallotment Form was not submitted within required timeframes.

Context:

LIHEAP grant awards include reporting requirements for financial, performance, and special reports. Except for Quarterly Performance and Management Reports, all reports are required to be submitted on an annual basis with varying due dates. The LIHEAP Carryover and Reallotment Form for FFY 22 grant awards was due on December 30, 2022, and submitted by DPA staff in July 2023.

DPA staff rely on ECOS data for performance and special reporting. DPA staff's ability to generate reports from ECOS was limited, necessitating DPA staff to work with the vendor to obtain data necessary for reporting. In FY 23 there were no established procedures to dictate the steps necessary to compile data from ECOS for each reporting line, and to create, review, and submit required reports.

Cause:

Errors were due to a lack of procedures for preparing the reports, as well as the absence of review by an individual other than the preparer of the reports.

Criteria:

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The Low-Income Home Energy Assistance Act of 1981 (Title XXVI of the Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, as amended) section 2610 requires the collection of data, including information concerning home energy consumption, the amount, cost, and type of fuels used for households eligible for assistance under this title, the type of fuel used by various income groups, the number and income levels of households assisted by this title, the number of households that received such assistance and include one or more individuals who are 60 years or older or disabled or include young children and any other information determined to be reasonably necessary to carry out the provisions of this title. Collection of this data is facilitated through the LIHEAP performance data form and quarterly performance and management reports.

Title 45 CFR 96.81 requires the State to submit a report by August 1st of each year, containing the amount of funds that the State requests to hold available for obligation in the next (following) fiscal year, not to exceed 10 percent of the funds payable to the grantee; a statement of the reasons that this amount to remain available will not be used in the fiscal year for which it was allotted; a description of the types of assistance to be provided with the amount held available; and the amount of funds, if any, to be subject to reallotment. USDHHS shall make no payment to a state for a fiscal year unless the state has complied with this paragraph with respect to the prior fiscal year. A LIHEAP Action Transmittal issued by USDHHS required grantees to submit estimated and final versions of the FFY 22 Carryover and Reallotment Report by November 1, 2022, and December 30, 2022, respectively.

Title 45 CFR 96.82 requires the State to submit data on the number and income levels of households that apply and the number that are assisted with funds for the 12-month period corresponding to the federal fiscal year (October 1–September 30) preceding the fiscal year for which funds are requested. The data shall be reported separately for LIHEAP heating, cooling, crisis, and weatherization assistance.

Effect:

Inaccurate federal reporting may impair the federal oversight agency’s ability to properly oversee the program. In addition, noncompliance with the LIHEAP reporting requirements could result in the federal awarding agency imposing conditions or taking corrective actions, including additional requirements or withholding/terminating funds.

Questioned Costs:

None

Recommendation:

The DPA director should develop and implement procedures to ensure compliance with LIHEAP performance and special reporting requirements.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-049

Prior Year Finding:	2022-052
Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency
AL Number and Title:	93.767 Children’s Health Insurance Program 93.775, 93.777, 93.778 Medicaid Cluster
Federal Award Number:	2205AK5021, 2305AK5021 2205AKMAP, 2305AK5MAP
Applicable Compliance Requirement:	Eligibility

Condition:

An examination of the Alaska Resource for Integrated Eligibility Services (ARIES) system during FY 22 identified significant internal control deficiencies. An examination was not performed in FY 23, however certain deficiencies noted in the FY 22 report have not been alleviated in FY 23.

Context:

ARIES is an eligibility system developed for Medicaid and CHIP.

Cause:

Details related to the control weaknesses and the relevant audit criteria are being withheld from this report to prevent the weaknesses from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Criteria:

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over the federal award that provides reasonable assurance that the State is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the grant awards.

Per Title 45 CFR 155.260(a)(5) the State must monitor, periodically assess, and update the security controls and related system risks to ensure the continued effectiveness of those controls.

Effect:

The internal control weaknesses increase the risk of noncompliance with State and federal regulations, unauthorized system use (including data manipulation), and incorrect eligibility determinations, which may result in ineligible recipients or unallowed costs.

Questioned Costs:

None

Recommendation:

The State should continue to formalize procedures and dedicate the resources necessary to strengthen ARIES system controls.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-050

Prior Year Finding:	2022-053
Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.767 CHIP 93.775, 93.777, 93.778 Medicaid Cluster
Federal Award Number:	2205AK5021, 2305AK5021 2205AKMAP, 2305AK5MAP
Applicable Compliance Requirement:	Eligibility

Condition:

Sixty Medicaid and sixty CHIP recipients were randomly selected for eligibility testing. Testing revealed the following errors:

Medicaid:

- Twelve of the sixty recipients tested (20 percent), the State did not process applications in a timely manner or redetermine eligibility. The delays for completion of processing of the applications ranged from 46 days to 279 days as of June 30, 2023.

CHIP:

- Six of the sixty recipients tested (10 percent), the State did not process applications in a timely manner or redetermine eligibility. The delays for completion of processing of the applications ranged from 56 days to 225 days as of June 30, 2023.
- One of the sixty recipients tested (1.6 percent), the beneficiary was due to have eligibility redetermined, however no information was submitted to the State for review and staff did not independently conduct a redetermination. For recipients following the Modified Adjusted Gross Income (MAGI) methodology, the State should have attempted to redetermine eligibility through electronic interfaces.

Context:

The State is required to ensure applications are reviewed and eligibility determinations are made timely for Medicaid and CHIP recipients. Eligibility is redetermined at least every 12 months or when new information is provided from the recipient.

Due to the COVID-19 pandemic, the federal government enacted the FFCRA on March 18, 2020, which required health insurance coverage for individuals validly enrolled on or after this date to continue during the PHE. In accordance with FFCRA, the State is allowed to receive an enhanced reimbursement rate for Medicaid and CHIP and may not terminate Medicaid coverage for most individuals found to no longer meet eligibility requirements until the end of the month in which the PHE ends. The PHE ended during the year ended June 30, 2023.

Cause:

Staffing and resource shortages adversely impacted application processing timeliness. Also, the State is working through the unwinding of the PHE (public health emergency) flexibilities.

Criteria:

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the grant awards.

Title 42 CFR 435.912(c) states the determination of eligibility for any application may not exceed 90 days for applicants who apply for Medicaid on the basis of disability and 45 days for all other applicants.

Title 42 CFR 435.916 requires the State to periodically renew Medicaid eligibility. For renewals based on MAGI, a redetermination is required once every 12 months, and no more frequently than once every 12 months. Similarly, for non-MAGI beneficiaries the State is required to make a redetermination of eligibility at least every 12 months. The State is required to take action on information about changes between regular eligibility renewals and promptly redetermine eligibility.

Title 42 CFR 435.916(a)(2) states that the agency must make a redetermination of eligibility without requiring information from the individual if able to do so based on reliable information contained in the individual’s account or other more current information available to the agency, including but not limited to information accessed through any databases accessed by the agency.

Title 42 CFR 457.340 and 42 CFR 457.343 require the timely determination of eligibility and renewal procedures for Medicaid apply equally in administering CHIP.

Effect:

Failure to determine Medicaid and CHIP eligibility timely increases the risk that ineligible beneficiaries receive Medicaid and CHIP benefits.

Questioned Costs:

None

Recommendation:

The State should dedicate the resources necessary to determine Medicaid and CHIP eligibility in a timely manner and continue to re-instate procedures in place prior to the PHE.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-051

Prior Year Finding:	2022-054
Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.767 CHIP 93.775, 93.777, 93.778 Medicaid Cluster
Federal Award Number:	2205AK5021, 2305AK5021 2205AKMAP, 2305AK5MAP
Applicable Compliance Requirement:	Eligibility, Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Condition:

Sixty Medicaid and sixty CHIP recipients were randomly selected for eligibility testing. Auditors found inaccurate or unsupported eligibility determinations by State staff for 5 percent of Medicaid cases tested and 6 percent of CHIP cases tested. Testing revealed the following errors:

Medicaid:

- One case was ineligible for the whole year and benefits were available the whole year.
- Two cases lacked documentation supporting the request and use of income and benefit information through the Income Eligibility and Verification System (IEVS) for determining eligibility and benefits.

CHIP:

- One case's application hasn't been processed as of 6/30/2023 but benefits were paid during the year ended June 30, 2023.
- One case was a child that had turned 19 in a previous year but benefits continued to be paid during the year ended June 30, 2023.
- Two cases had unresolved help desk tickets about how to close a case, which led to the cases remaining open and benefits to be paid for one of the cases during the year ended June 30, 2023.

Context:

The State is required to ensure only financially needy individuals receive Medicaid or CHIP assistance. DPA is the primary division within DOH responsible for determining Medicaid and CHIP eligibility. DPA's employees review applications, identify income and financial resources, obtain social security numbers and verify the numbers through a federal database, and make determinations whether the individuals are eligible to receive benefits.

DPA has established internal control procedures to help staff determine eligibility in accordance with federal regulations and the State plan. Procedures are documented in the DPA Administrative Procedures Manual and the MAGI Medicaid Eligibility Manual. DPA utilizes an electronic document management system to store the documents that DPA staff obtained to verify eligibility.

Cause:

The deficiencies were due to staff and resource shortages, inadequate training, human error, and system errors.

Criteria:

Title 45 CFR 75.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the grant awards.

Title 42 CFR 435.914(a) states the agency must include in each application's case record facts to support the agency's decision.

Title 42 CFR 457.343 requires the renewal procedures for Medicaid apply equally in administering CHIP.

Effect:

Failure to accurately determine eligibility and maintain complete case records for Medicaid and CHIP increases the risk that ineligible recipients receive Medicaid and CHIP benefits.

Questioned Costs:

AL 93.767: \$ 167

AL 93.778: \$ 960

Recommendation:

The State should improve eligibility training, ensure procedures are followed for determining Medicaid and CHIP eligibility, and ensure the case management system includes all relevant documentation supporting eligibility decisions.

View of Responsible Officials:

Management agrees with this finding, but not the questioned costs. CMS has notified the State that financial recoveries based on eligibility errors can only be pursued when identified by programs operating under CMS's Payment Error Rate Measurement program, under section 1903(u) of the Social Security Act and regulations at 42 CFR Part 431, Subpart Q.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. Management concurs with the finding, but not the questioned costs, based on communication received from a federal agency indicating the agency will not pursue recovery of the questioned costs for a similar prior year finding.

Questioned costs are defined by Title 45 CFR 75.2, which states:

Questioned cost means a cost that is questioned by the auditor because of an audit finding:

- Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a federal award, including for funds used to match federal funds;
- Where the costs, at the time of the audit, are not supported by adequate documentation; or
- Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Based on the Uniform Guidance, benefits paid associated with the finding are reported as questioned costs.

Finding No. 2023-052

Prior Year Finding: 2022-057
Type: Other State Issues
Impact: Noncompliance

Condition:

Ten potential DOH shortfalls were identified for FY 23.

Context:

Per the governor’s executive order 121, effectively July 1, 2022, DHSS was reorganized into two separate departments: DFCS and DOH. Auditors confirmed with DOH and DFCS management that responsibility for the DHSS appropriations listed below remain with DOH.

One potential shortfall identified in the FY 20 Single Audit was still outstanding as of January 2024 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
H006 (BFY 2019)	Public Assistance	\$5,883,041

One potential shortfall identified in the FY 21 Single Audit was still outstanding as of January 2024 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
H006 (BFY 2017)	Public Assistance	\$4,432,318

Four potential shortfalls identified in the FY 22 Single Audit were still outstanding as of January 2024 in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
H023 (BFY 2020)	COVID-19	\$215,455,008
H247 (BFY 2012)	Senior & Disability Services System Upgrade	\$297,800
H519 (BFY 2017)	Office of Civil Rights Remediation Completion	\$25,281
H007 (BFY 2016)	Public Health	\$2,764

Additionally, four potential shortfalls identified as part of the FY 23 Single Audit were outstanding as of January 2024 in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
H027 (BFY 2021)	Designated Evaluation and Treatment Multi-Year FY 21–FY 22	\$1,246,303
H536 (BFY 2019)	MH Home Modifications and Upgrades to Retain Housing	\$308,370
H535 (BFY 2019)	MH Essential Program Equipment	\$211,560
HUBC (BFY 2019)	Dept of Health & Social Services – Unbudgeted Capital RSAs	\$248,489

Cause:

According to DOH DFMS management, revenues for appropriation H247 were recorded in the wrong appropriations during the conversion from the prior accounting system and H519 was in shortfall due to a change in management of the cost allocation process. Supplemental ratification has been requested for both appropriations. For HUBC, management asserts the shortfall was the result of the funding source being repealed and reappropriated to DOH upon the split of DHSS.

According to management, H535 and H536 revenues were not billed timely due to the department split and vacancies among billing staff. For H027, management asserts the shortfall was due to the department split and accounting system errors that were preventing some transactions from processing.

According to management, H023 includes advanced COVID funds as well as COVID funds received from other federal partners on a reimbursement basis. DOH reimbursement was waiting for other pass-through agencies to receive federal approval for reimbursement.

As of January 2024, the receivables for appropriations H006 (BFY 2017 and 2019) and H007 (BFY 2016) were all over five years old. The age of the receivables reduces the probability DOH will collect the entire remaining balances, which creates potential shortfalls. According to management, the department plans to complete a reconciliation of the outstanding receivables, which has been hindered due to staff turnover and the department’s split into DOH and DFCS. The potentially uncollectable receivables are further discussed in Finding No. 2023-030.

Criteria:

The State Budget Act provides that if actual collections fall short of the appropriated program receipts, an agency is required to reduce its budget by the estimated reduction in collections.

Effect:

As a result of the potential shortfalls, unauthorized general funds may have been expended.

Recommendation:

DOH's finance officer should take measures to resolve the shortfalls, including collecting any remaining revenue if possible and requesting supplemental appropriations if necessary. Additionally, DOH's finance officer should improve procedures over billing and monitoring revenue collections to prevent future revenue shortfalls.

View of Responsible Officials:

Management partially agrees with this finding. Appropriation group H023 still has federal grant awards ongoing that will impact revenue.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. The potential shortfalls identified in the finding are supported by information contained in the State accounting system.

Finding No. 2023-053

Prior Year Finding: 2022-058
Type: Other State Issues
Impact: Noncompliance

Condition:

Statewide encumbrance testing identified four invalid FY 23 DOH encumbrances.

Context:

Per the governor's executive order 121, effective July 1, 2022, DHSS was reorganized into two separate departments: DFCS and DOH. The DHSS encumbrances identified below are associated with DHSS appropriations and became the responsibility of DOH.

Encumbrances are established by State agencies to reserve appropriated funds for pending commitments. Appropriated funds associated with unliquidated encumbrances at fiscal year-end do not lapse, enabling the agency to spend against an appropriation in the subsequent fiscal year. The AAM provides requirements for establishing encumbrances and performing a year-end review of encumbrances, including necessary reductions or liquidations.

Three of 13 DOH encumbrances selected for testing as part of a random statewide sample of 40 open encumbrances at August 31, 2023 were found to be invalid. Additionally, one encumbrance identified to be invalid as part of the FY 22 Single Audit remained open at August 31, 2023. Invalid encumbrances totaled \$733.6 thousand.

Cause:

Per DFMS management, due to competing priorities and a lack of available resources encumbrances were not liquidated in a timely manner. Department resources were adversely impacted by staffing turnover, the DHSS split, and appropriation standardization during FY 23.

Criteria:

Codification of Governmental Accounting and Financial Reporting Standards Section 1700.127 states encumbrances should be recorded for budgetary control purposes to the extent necessary to assure effective budgetary control and accountability. Encumbrances outstanding at year-end represent the estimated amount of expenditures if unperformed contracts in process at year-end are completed.

AAM 30.040 requires agencies to review encumbrances prior to year-end and update and/or liquidate as necessary. The only encumbrances that may remain at August 31 for prior year authorizations are those that represent valid obligations.

Effect:

Invalid encumbrances at year-end restrict the availability of funds for the future year and may cause financial reporting errors.

Recommendation:

DOH's finance officer should liquidate encumbrances that were not valid obligations as of June 30, 2023, and establish procedures to ensure encumbrances are reviewed at fiscal year-end and liquidated if no longer valid.

View of Responsible Officials:

Management agrees with this finding.

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DEPARTMENT OF ENVIRONMENTAL CONSERVATION (DEC)

Two findings were issued to DEC in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior Year Finding Nos. 2022-070 and 2022-071 are resolved.

No new findings have been issued during the FY 23 statewide single audit.

(Intentionally left blank)

DEPARTMENT OF CORRECTIONS (DOC)

One finding was issued to DOC in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior Year Finding No. 2022-072 is resolved.

No new findings have been issued during the FY 23 statewide single audit.

(Intentionally left blank)

DEPARTMENT OF TRANSPORTATION AND PUBLIC FACILITIES (DOTPF)

Six findings were issued to DOTPF in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding Nos. 2022-075 and 2022-078 are resolved. Prior Year Finding Nos. 2022-073 and 2022-074 are not resolved and are reiterated in this report as Finding Nos. 2023-054 and 2023-055, respectively. Prior year Finding Nos. 2022-076 and 2022-077 were not significant issues in the current year and are not reiterated in this report.

Eight new findings have been issued during the FY 23 statewide single audit and are included as Finding Nos. 2023-056 through 2023-063.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-054

Prior Year Finding: 2022-073
Type: Basic Financial Statements
Impact: Material Weakness

Condition:

The Alaska International Airport System's (AIAS) FY 23 audit was not completed for inclusion in the Annual Comprehensive Financial Report (ACFR).

Context:

The AIAS fund is a major enterprise fund for the State of Alaska. Alaska Statute 37.05.210 requires the Department of Administration (DOA) to publish the audited ACFR for the preceding fiscal year before December 16th. To meet this deadline, DOA's Division of Finance (DOF) staff established a project timeline that required outside audits be submitted to DOF by October 16, 2023. Annually, DOF sends a standard letter to entities in the spring outlining timelines and expectations.

AIAS is organizationally located within DOTPF. Annually, DOTPF contracts with an accounting firm to audit AIAS's financial statements. The FY 22 audit was not completed until February 9, 2024. As a result, draft statements for FY 23, including footnote disclosures, were not available until February 25, 2024.

Cause:

According to AIAS's controller, the FY 23 audit was not completed due to significant delays in the completion of the FY 22 audit. Staffing shortages, an accounting system defect, and delays in obtaining financial information needed for the audit also contributed to the finding.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, Section 1300.103, governments should report governmental, proprietary, and fiduciary funds to the extent activities meet the criteria for using those funds.

Per AS 37.05.210(a)(1), DOA shall file with the governor and with the legislative auditor, before December 16, a report of the financial transactions of the preceding fiscal year and of the financial condition of the State as of the end of that year prepared in accordance with generally accepted accounting principles.

Effect:

The inability to provide audited statements resulted in a disclaimer of opinion for the FY 23 ACFR's opinion units for the Alaska International Airports fund and Business-Type activities. The lack of audited financial statements for this fund may negatively impact decision-making by the State's financial report users.

Recommendation:

DOTPF's commissioner should ensure AIAS's accounting and reporting resources are adequate to facilitate a timely audit.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-055

Prior Year Finding: 2022-074
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Detailed testing of DOTPF's use of the State's accounting system (IRIS) to track FY 23 capital assets identified the following errors out of 154 projects tested:

- One prior year error correction was duplicated in IRIS;
- One project was capitalized under the wrong fund;
- Two projects were incorrectly combined into one asset;
- Three projects did not have increases in value for FY 23 expenditures;
- Two projects were capitalized with an incorrect in-service date and/or useful life;
- Sixteen Construction in Progress (CIP) projects had received a final inspection and should have been moved into the respective depreciable asset classes;
- Six projects were incorrectly capitalized as CIP instead of expensed; and
- Three projects were incorrectly expensed instead of capitalized as CIP.

Context:

The State of Alaska uses IRIS to report and depreciate capital assets. During FY 23, updates to IRIS for capital asset activity did not occur as needed.

The DOTPF headquarters accounting staff responsible for maintaining IRIS capital asset records relies on final inspection documents submitted by the regional accounting staff to know when a CIP asset has been substantially finished and should be moved to a depreciable asset class such as Infrastructure.

Cause:

Deficiencies were caused by human error, untimely submission of final inspection documents to DOTPF headquarters, and ineffective capital asset procedures. Specifically, procedures were insufficient to ensure capital asset additions, deletions, or changes in classification were updated and correctly classified in IRIS.

Criteria:

Codification of Governmental Accounting and Financial Reporting Standards, Sections 1400.102–.104 require tangible or intangible capital assets used in operations and having initial useful lives extending beyond a single reporting period to be reported at historical cost. Capital assets should be depreciated over their estimated useful lives unless the assets are inexhaustible, are intangible assets with indefinite lives, or are land and land improvements.

Effect:

The errors identified above caused the following misstatements in government-wide governmental activities accounts: Infrastructure, net of depreciation, was understated \$273.1 million; CIP was overstated \$312 million; and Equipment, net of depreciation, was understated \$15.2 million. After being identified by auditors, the errored amounts were corrected and properly reported in the FY 23 Annual Comprehensive Financial Report.

Recommendation:

DOTPF’s finance officer should improve oversight of, and procedures for, recording and tracking capital assets in IRIS. Additionally, the finance office staff should work with DOTPF regional office staff to improve procedures for the timely submission of construction project final inspection documents.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-056

Federal Awarding Agency:	U.S. Department of Transportation (USDOT)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	20.106 Airport Improvement Program (AIP)
Federal Award Number:	Indeterminate ⁷
Applicable Compliance Requirement:	Reporting

Condition:

One of four randomly selected (25 percent) and two of three judgmentally selected (67 percent) 5100-126 reports tested did not tie to support, resulting in an overstatement of expenditures.

One of three judgmentally selected 5100-127 reports tested (33 percent) had multiple lines in error, resulting in overstatements of revenue and net assets.

⁷ Reports tested cover airport operations, including revenues and expenses, and are not associated with a specific federal award number.

Context:

Commercial service airports that enplane 2,500 or more passengers in a calendar year and provided commercial service in the preceding calendar year are required to annually file financial reports with the Federal Aviation Administration (FAA).

Each commercial service airport must file:

- (1) The Financial Government Payment Report, FAA Form 5100-126. The form reports payments the airport makes to government entities, the service the airport performs for governmental entities, and the land and facilities that the airport provides to such entities.
- (2) The Operating and Financial Summary, FAA Form 5100-127. The form reports airport revenues, expenses, and other financial information.

The State of Alaska filed multiple 5100-126 reports for each airport that met the criteria above for payments to governmental entities. Errors on the tested 5100-126 reports included overstatements of expenditures as shown in the table below.

Summary of 5100-126 Reporting Errors		
Airport	Government Entity	Expenditure Overstatement
Alaska Consolidated ⁸	City of Gustavus	\$ 112,448
Anchorage International	State of Alaska	\$ 1,027,446
Fairbanks International	State of Alaska	\$ 195,403
	Total	\$ 1,335,297

The State of Alaska filed 5100-127 reports for Anchorage International Airport, Fairbanks International Airport, Lake Hood Airport, and an Alaska Consolidated report encompassing all other State-owned airports that met the above criteria. All FY 23 5100-127 reports were tested, except for Lake Hood Airport. Errors were identified on the 5100-127 Alaska Consolidated report as shown below.

Summary of 5100-127 Reporting Errors		
Section	Section Title	Net Overstatement
1	Passenger Airline Aeronautical Revenue	\$ 323,335
9	Net Assets (beginning and end of year)	\$ 57,454,307

Cause:

The Alaska Consolidated 5100-126 report expenditure overstatement was due to a clerical error when DOTPF staff added information for an airport that was not previously reported. Supervisory review procedures were insufficient to detect and correct the error.

⁸ The Alaska Consolidated 5100-126 report encompasses all State-owned airports that meet the criteria, other than the Anchorage International Airport and Fairbanks International Airport.

According to Alaska International Airport (AIA) management, a lack of written procedures for the preparation and review of the annual 5100-126 reports and staff turnover resulted in the overreporting of expenditures for the Anchorage and Fairbanks International Airport 5100-126 reports. Additionally, AIA management lacked written procedures for the preparation and review of the annual 5100-127 report.

The Alaska Consolidated 5100-127 report overstatement errors were due to insufficient review procedures by DOTPF staff of information provided from an external source for the Ketchikan and Sitka airports, which are State-owned.

Criteria:

Title 2 CFR 200.328 requires states to report financial information on the forms approved by the federal Office of Management and Budget (OMB), with the frequency required by the terms and conditions of the federal award.

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Effect:

The ineffective internal controls resulted in inaccurate federal reporting. Inaccurate federal reporting may impair federal decision-making and may result in the federal awarding agency imposing additional conditions or taking corrective action, including additional reporting requirements or withholding/terminating funding.

Questioned Costs:

None

Recommendation:

DOTPF's DAS director should ensure report preparation procedures are followed and updated to include supervisory review of documentation prior to report submission. AIA's controller should develop and implement written procedures for the 5100-126 and 5100-127 reports.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-057

Federal Awarding Agency:	USDOT
Impact:	Significant Deficiency
AL Number and Title:	20.106 AIP
Federal Award Number:	270 Federal Award Identification Numbers
Applicable Compliance Requirement:	Reporting

Condition:

DOTPF management lacked internal controls to ensure the annual SF-271 equivalent report was supported, accurate, and complete.

Context:

The annual SF-271 is the outlay and request for reimbursement for construction projects report. Due to the large number of construction projects DOTPF administers and reports, DOTPF does not submit the OMB SF-271 report. Instead, as permitted by the Airport Improvement Program Grant Payment and Sponsor Financial Report Policy issued by the Office of Airport, FAA, December 31, 2015, DOTPF submits an approved equivalent report. The equivalent SF-271 report consists of Excel spreadsheets that are submitted to the FAA.

The SF-271 report is supported by the same expenditure and revenue data from IRIS as the SF-425 financial report. However, DOTPF staff perform additional analysis of the SF-425 data to identify revenues by project and expenditures by project and by categories such as planning, design, right of way, utilities, and construction for presentation on the SF-271 equivalent report.

Cause:

DOTPF management stated that since the data used for the annual SF-271 is the same data that is reported on the SF-425, which is reviewed, approved, and signed by an authorized certifying official, DOTPF management does not believe separate procedures are necessary for the SF-271 equivalent report. Auditors noted that additional analysis is performed on the SF-425 data so that it can be presented on the SF-271 equivalent report, yet no additional supervisory review or approval is performed on the additional analysis.

Criteria:

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Effect:

Lack of internal controls increases the risk of inaccurate federal reporting, which may impair federal decision-making and could result in reduced transparency. Further, noncompliance with federal regulations may result in the federal awarding agency imposing additional conditions or taking corrective action, including additional reporting requirements or withholding/terminating funding.

Questioned Costs:

None

Recommendation:

DOTPF’s DAS director should develop and implement written procedures for the preparation and review of the SF-271 equivalent report to ensure the report is complete, accurate, and reviewed prior to submission.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-058

Federal Awarding Agency:	USDOT
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	20.106 AIP
Federal Award Number:	3-02-0199-029-2020, 3-02-0199-030-2020, 3-02-0016-201-2021, 3-02-0016-205-2021, 3-02-0029-028-2021, 3-02-0029-029-2021, 3-02-0176-007-2021, 3-02-0150-005-2021, 3-02-0016-216-2022, 3-02-0016-217-2022

Applicable Compliance Requirement: Special Tests and Provisions

Condition:

Contractor certified payrolls tested for six construction projects were not submitted timely. Late payroll submission dates ranged from eight days to 189 days after the payroll payment date for the 158 certified payrolls tested.

Context:

All laborers and mechanics employed by contractors or subcontractors who perform work on construction contracts in excess of \$2,000 financed by federal funds must be paid wages not less than the prevailing wage rates established for a project’s locality. The rates are established by the Department of Labor and Workforce Development. To ensure compliance with federal regulations, DOTPF requires contractors and subcontractors submit a certified copy of payrolls for each week of contract work within seven days after the regular payment date of the payroll period.

Cause:

DOTPF procedures to monitor contractors and subcontractors were inadequate to ensure certified payrolls were submitted within seven days after the payroll period. In addition, during FY 20, DOTPF transitioned to a new system for electronic submission of certified payrolls for all contracts awarded after January 1, 2021. DOTPF management stated that inadequate training on the new system contributed to the lack of compliance.

Criteria:

Title 29 CFR 3.4(a) requires each certified payroll must be delivered by the contractor or subcontractor within 7 days after the regular payment date of the payroll period.

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Effect:

Federal agencies may suspend future payments, advances, or guarantee of future funds if a state does not comply with prevailing wage rate requirements.

Questioned Costs:

None

Recommendation:

DOTPF’s Division of Statewide Design and Engineering Services director should modify certified payroll monitoring procedures and provide training to ensure project staff perform timely review of contractors and subcontractors’ payroll submission.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-059

Federal Awarding Agency:	USDOT
Impact:	Significant Deficiency
AL Number and Title:	20.509 Formula Grants for Rural Areas (FGRA)
Federal Award Number:	AK-2016-008, AK-2018-020, AK-2019-028, AK-2020-027, AK-2020-048, AK-2021-044, AK-2022-006, AK-2022-008, AK-2022-018, AK-2022-019
Applicable Compliance Requirement:	Allowable Costs/Cost Principles, Subrecipient Monitoring

Condition:

DOTPF’s Division of Program Development (DPD) does not have a formal process for managing user access to its transit data management system.

Context:

The details related to this control weakness and the relevant audit criteria are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Cause:

Turnover in key positions contributed to the deficiency.

Criteria:

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over a federal award that provides reasonable assurance that the State is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the award.

State of Alaska (SOA) Information Security Policy 171 requires a formal process for all access requests (e.g. additions, changes, or deletions) to SOA computers, networks, or applications. Access requests to SOA applications must be authorized by a designated data owner and be based on a business need related to the user's duties. Users must also attest to a written statement of job responsibility and conditions of access. Finally, personnel tasked with network user administration must ensure that changes to user privileges are promptly applied (e.g. hiring, termination, reassignment of users).

Effect:

Lack of adequate internal controls over user access increases the risk of unauthorized system use, including data manipulation, which may result in ineligible recipients and unallowed expenditures.

Questioned Costs:

None

Recommendation:

DPD's director should develop and implement written procedures for managing user access to the transit data management system.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-060

Federal Awarding Agency: USDOT
Impact: Noncompliance
AL Number and Title: 20.509 FGRA
Federal Award Number: AK-2018-020, AK-2019-028, AK-2020-027, AK-2021-044, AK-2022-019,
Applicable Compliance Requirement: Subrecipient Monitoring

Condition:

All five FY 23 FGRA subrecipient subawards tested did not have a quarterly report specific to the subaward as required for monitoring purposes.

Context:

DOTPF’s Alaska Community Transit (ACT) office enters into subaward grant agreements with subrecipients for the FGRA program, as well as other federal programs. A subrecipient can have multiple open subawards. Each FGRA subaward grant agreement requires quarterly reports to be submitted. Subrecipients submit the required quarterly reports via the BlackCat system and ACT staff use BlackCat to monitor subrecipients. The audit reviewed five of 36 active FY 23 subawards in BlackCat and found that, instead of an individual quarterly report for each FGRA subaward, subrecipients filed one consolidated quarterly report for all subawards.

Cause:

The BlackCat system limits subrecipients’ ability to file quarterly reports for each subaward. Therefore, subrecipients filed one consolidated quarterly report for all subawards.

Criteria:

Title 2 CFR 200.332(d) requires the State to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include reviewing financial and performance reports required by the pass-through entity.

Effect:

The lack of quarterly reports for each subaward grant agreement limited ACT staff’s ability to effectively monitor subrecipients to ensure subawards were used for authorized purposes.

Questioned Costs:

None

Recommendation:

DPD’s director should implement system changes to BlackCat to allow quarterly reports to be filed for each subaward.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-061

Federal Awarding Agency:	USDOT
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	20.509 FGRA
Federal Award Number:	AK-2022-019
Applicable Compliance Requirement:	Subrecipient Monitoring

Condition:

All five FY 23 FGRA subaward grant agreements tested did not include all federally required information.

Context:

In FY 23 DPD entered into 15 FGRA subaward grant agreements with 12 subrecipients. The audit reviewed a random sample of five subaward grant agreements. All grant agreements tested did not include the federal award date, assistance listing title, and indirect cost rate.

Cause:

DPD grant administration staff were unaware of the federal award information required to be included in the subaward grant agreement due to staff turnover and a lack of written procedures.

Criteria:

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Title 2 CFR 200.332(a) requires the State to ensure every subaward agreement includes the required federal award information at the time of the subaward.

Effect:

Not providing the required award information increases the risk of subrecipient noncompliance with the terms and conditions of the federal award.

Questioned Costs:

None

Recommendation:

DPD’s director should amend all active FGRA subaward grant agreements to include the missing federally required information. Furthermore, management should develop written procedures to ensure compliance with all subrecipient monitoring requirements applicable to federally funded subawards administered by DOTPF.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-062

Federal Awarding Agency:	USDOT
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	20.509 FGRA
Federal Award Number:	AK-2022-027
Applicable Compliance Requirement:	Subrecipient Monitoring

Condition:

DOTPF management did not issue a management decision for the one single audit finding requiring follow-up in FY 23 within six months as required by federal law.

Context:

Under federal regulations, pass-through entities are responsible for issuing a management decision for audit findings relating to federal awards provided to subrecipients. The management decision must clearly state whether or not the audit finding is sustained, the reasons for the decision, and the adequacy of the subrecipient’s proposed corrective actions to address the finding. If the subrecipient has not completed corrective action, a timetable for follow-up should be given.

Cause:

DOTPF has no procedures to ensure a management decision is issued in a timely manner for a subrecipient’s single audit finding. DOTPF management believed it was not necessary to track subrecipients that require single audit follow-up as there was only one subrecipient with a finding during FY 23.

Criteria:

Title 2 CFR 200.332(d)(3) states that pass-through entities’ monitoring of subrecipients must include issuing a management decision for audit findings that relate to the federal award provided to the subrecipient from the pass-through entity.

Title 2 CFR 200.521(d) states a management decision must be issued within six months of acceptance of the audit report by the federal audit clearinghouse.

Title 2 CFR 200.303(a) requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the State is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Effect:

Untimely management decisions may result in the subrecipient not taking appropriate corrective action on findings. Noncompliance with federal regulations may result in the federal awarding agency imposing additional conditions or taking corrective action, including additional reporting requirements or withholding/terminating funding.

Questioned Costs:

None

Recommendation:

DOTPF’s Division of Administrative Services (DAS) director should develop and implement procedures to ensure management decisions for all subrecipient single audit findings are issued within six months of the audit report’s acceptance by the federal audit clearinghouse.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-063

Type: Other State Issues
Impact: Noncompliance

Condition:

Two potential DOTPF shortfalls were identified for FY 23.

Context:

The FY 23 potential shortfalls were identified as of January 2024 in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
T008 (BFY 2023)	Highways, Aviation, Facilities	\$2,025,365
TUBC (BFY 2021)	Dept of Transportation & Public Facilities - Unbudgeted Capital RSAs	\$183,710

Cause:

According to DOTPF DAS management, the shortfall in appropriation T008 is due to COVID expenses deemed unallowable by the Federal Aviation Administration. Additionally, management asserts the department is waiting for Department of Corrections to make a final payment for appropriation TUBC.

Criteria:

The State Budget Act provides that if actual collections fall short of appropriated program receipts, an agency is required to reduce its budget by the estimated reduction in collections.

Effect:

As a result of the shortfalls, unauthorized general funds may have been expended.

Recommendation:

DOTPF's finance officer should take measures to resolve the shortfalls, including collecting any remaining revenue if possible and requesting supplemental appropriations if necessary. Additionally, we recommend DOTPF's finance officer improve procedures over billing and monitoring revenue collections to prevent future revenue shortfalls.

View of Responsible Officials:

Management agrees with this finding.

(Intentionally left blank)

DEPARTMENT OF FAMILY AND COMMUNITY SERVICES (DFCS)
(formerly part of the Department of Health and Social Services (DHSS))

Two findings issued to DHSS in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022* impacted DFCS. Prior year Finding No. 2022-030 is resolved. Prior Year Finding No. 2022-029 is not resolved and is reiterated in this report as Finding No. 2023-064.

No new findings have been issued during the FY 23 statewide single audit.

Finding No. 2023-064

Prior Year Finding: 2022-029
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

During FY 23, DFCS's Division of Finance and Management Services (DFMS) accountants did not collect or liquidate two federal receivables totaling \$30.5 million in a timely manner and did not provide adequate evidence to show the amounts were collectible.

Context:

Per the governor's executive order 121, DHSS was reorganized into two separate departments effective July 1, 2022: the Department of Health (DOH) and DFCS.

This finding was first reported as a part of the FY 19 single audit. The \$30.5 million is primarily composed of one receivable recorded by DHSS management on September 1, 2017. During FY 17, DHSS management identified that the automated billing process had not occurred as expected because a population of federal expenditures was not correctly reported in the State accounting system (IRIS). DHSS accountants processed one cumulative receivable revenue transaction to account for the population of transactions that should have created receivables. As of August 31, 2023, the outstanding balance of this receivable was \$22.3 million⁹ (net of an \$8.6 million typographical error). The other \$8.2 million receivable had an open balance of more than three years.

Receivables due from other governments are current assets of the State that are expected to be realized within one year. DFCS accountants have not identified specific expenditures that qualify for federal reimbursement to support the \$30.5 million open receivable balance, diminishing the likelihood revenues will be collected.

Cause:

According to DFCS management, limited staffing and turnover impacted the availability of FY 23 resources to complete the reconciliation process necessary to collect or liquidate the older federal receivables.

Criteria:

Codification of Governmental Accounting and Financial Reporting Standards Section 1800.109 states that for accounting and financial reporting purpose, the term *current assets* is used to designate cash and other assets or resources commonly identified as those that are reasonably expected to be realized in cash or sold or consumed within a year. Therefore

⁹ Original receivable balance created on September 1, 2017, was \$39.4 million. This balance included a typographical error resulting in an overstatement of \$8.6 million. Additionally, as of August 31, 2023, \$8.5 million of the receivable was liquidated.

current assets generally include such resources as ... (d) receivables from taxpayers, other governments, vendors, customers, beneficiaries, and employees, if collectible within a year.

Effect:

The untimely collection of federal revenue resulted in prioritizing the use of general funds over federal funds and lost interest on the uncollected federal funds.

Audit adjustments were processed to reduce the general fund federal receivables and offset revenues by \$30.5 million. Although the corrections were made for the FY 23 Annual Comprehensive Financial Report, the receivable balances continued to be reported at the appropriation level in IRIS, increasing the risk of an appropriation shortfall.

Recommendation:

The DFCS DFMS director should ensure the outstanding federal receivables are reconciled with eligible federal expenditures and all revenues due to the State are collected.

View of Responsible Officials:

Management agrees with this finding.

(Intentionally left blank)

ALASKA COURT SYSTEM (ACS)

No findings were issued to ACS in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*.

No new findings have been issued during the FY 23 statewide single audit.

(Intentionally left blank)

COMPONENT UNITS

Six findings were issued to Component Units in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*. Prior year Finding Nos. 2022-080 directed to the Alaska Energy Authority, 2022-081 directed to the Alaska Gasline Development Corporation, and 2022-082 and 2022-084 directed to the University of Alaska are resolved. Prior year Finding Nos. 2022-079 directed to the Alaska Aerospace Corporation (AAC), and 2022-083 directed to the University of Alaska, are not resolved and are reiterated in this report as Finding Nos. 2023-065 and 2023-071, respectively.

Five new findings have been issued during the FY 23 statewide single audit and are included as Finding Nos. 2023-066 directed to the Alaska Industrial Development and Export Authority (AIDEA), 2023-067 directed to the Alaska Housing Finance Corporation (AHFC), and 2023-068 through 2023-070 directed to the University of Alaska.

The views of responsible officials will be included after each finding. Management's corrective action plan will be included in Section IV – Corrective Action Plan.

Finding No. 2023-065

Prior Year Finding: 2022-079
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

AAC's FY 23 financial statements were not available for inclusion in the State's Annual Comprehensive Financial Report (ACFR).

Context:

Annually, AAC contracts with an accounting firm to audit its financial statements. In accordance with generally accepted accounting principles, AAC is reported in the State's ACFR as a discretely presented component unit. Alaska Statute 37.05.210 requires the Department of Administration (DOA) to publish the audited ACFR for the preceding fiscal year before December 16. To meet this deadline, DOA's Division of Finance (DOF) staff established a project timeline that required outside audits be submitted to DOF by October 16, 2023.

Cause:

According to AAC's chief financial officer, AAC's financial statements were not completed timely due to turnover of agency staff, implementation of a new accounting system, and a change in outside auditors. Auditors also noted the January 2023 failure of a rocket launch resulted in capital asset impairments and environmental cleanup costs. The auditors worked with AAC accountants on how to properly report the activity, which further delayed the statements.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, 2200(a), an ACFR should be prepared and published, covering all funds and activities of the primary government (including its blended component units) and providing an overview of all discretely presented component units of the reporting entity.

Per AS 37.05.210(a)(1), DOA shall file with the governor and with the legislative auditor, before December 16, a report of the financial transactions of the preceding fiscal year and of the financial condition of the State as of the end of that year prepared in accordance with generally accepted accounting principles.

Effect:

The lack of audited financial statements for AAC may negatively impact decision-making by the State's financial report users.

Recommendation:

AAC's board chair should ensure accounting resources are adequate to allow the AAC audit to be completed in a timely manner to be included in the State's ACFR.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-066

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

The AIDEA FY 23 audit was issued on December 8, 2023, and provided for inclusion in the ACFR, approximately eight weeks after the agreed-upon deadline.

Context:

Annually, AIDEA contracts with an accounting firm to audit its financial statements. In accordance with generally accepted accounting principles, AIDEA is reported in the State's ACFR as a discretely presented component unit. Alaska Statute 37.05.210 requires DOA to publish the audited ACFR for the preceding fiscal year before December 16th. To meet this deadline, DOA's DOF staff established a project timeline that required outside audits be submitted to DOF by October 16, 2023.

Cause:

According to AIDEA's chief financial officer, additional information was needed to support the accounting treatment of a correction of an error under generally accepted accounting principles, which delayed the issuance of audited financial statements.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, 2200(a), an ACFR should be prepared and published, covering all funds and activities of the primary government (including its blended component units) and providing an overview of all discretely presented component units of the reporting entity.

Effect:

AIDEA's untimely audit contributed to the late issuance of the FY 23 ACFR, which may negatively impact decision-making by report users.

Recommendation:

AIDEA's chief financial officer should ensure financial information is available for audit in a timely manner.

View of Responsible Officials:
Management agrees with this finding.

Finding No. 2023-067

Federal Awarding Agency:	Housing and Urban Development (HUD)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	14.881 Moving to Work Demonstration Program
Federal Award Number:	Multiple
Applicable Compliance Requirement:	Reporting

Condition:

In our testing of 60 tenants for the Moving to Work program, four instances were noted where the required 50058 report was not submitted to HUD, by AHFC, within the required 60-day timeline.

Context:

Nonstatistical sampling was used. Sample size was 60 participants of 250+ participants. No dollar amount is associated.

Cause:

Internal controls and design are such, that the process for report submission does not always detect the timeliness of those submissions.

Criteria:

Management should have an internal control system in place designed to provide for the preparation of and submission of required reports in a timely manner in compliance with timelines as defined in the grant agreement and compliance supplement.

Effect:

Not all required 50058 reports were submitted in a timely manner.

Questioned Costs:

None reported

Recommendation:

Management and those charged with governance should analyze the current control system and ensure report submissions are submitted in a timely fashion, in line with relevant compliance requirements.

View of Responsible Officials:
Management agrees with this finding.

Finding No. 2023-068

Federal Awarding Agency:	U.S. Department of Agriculture
Impact	Significant Deficiency, Noncompliance
AL Number and Title:	10.511 Research and Development Cluster
Federal Award Number:	NI22SLBCXXXXG054
Applicable Compliance Requirement:	Procurement and Suspension and Debarment

Condition and Context:

During the testing of Suspension and Debarment, one grant from the University of Alaska Fairbanks Campus (UAF) has three covered lease contracts that did not have EPLS checks performed. These were existing vendors who previously were not funded with federal dollars. Once the contracts were funded with federal dollars, an EPLS check was not performed.

Cause:

UAF did not have a process to review existing contracts for suspension and debarment if they were initially not funded with federal dollars.

Criteria:

Per Uniform Guidance 2 CFR 180.300 nonfederal entities entering into covered transactions must verify the party is not suspended or debarred from conducting business by the federal government. This can be performed by: Checking SAM exclusions, collecting certification from the party, or adding a clause or condition to the covered transaction.

Effect:

Potentially suspended or debarred vendors may have been contracted with federal funds.

Questions costs:

None

Recommendation:

UAF should perform EPLS checks on all covered transactions paid with federal funds.

View of Responsible Officials:
Management agrees with this finding.

Finding No. 2023-069

Federal Awarding Agency:	U.S. Department of Interior
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	15.800 Research and Development Cluster
Federal Award Number:	G22AC00562-00
Applicable Compliance Requirement:	Allowable Costs/Cost Principles

Condition and Context:

During testing of Indirect Cost Rate calculations, one grant from the University of Alaska Southeast campus (UAS) had one instance of an incorrect indirect cost rate calculation. UAS had two different applicable rates for on-campus and off-campus activity. The campus used the on-campus rate for both activities resulting in a higher calculated indirect cost.

Cause:

The internal control process for the creation of new funds auto-populated the indirect cost rate incorrectly by using the on-campus rate of 59.7 for both on-campus and off-campus research activities.

Criteria:

Per 2 CFR 200.414 the indirect cost methodology must be consistent with the cost accounting policy and negotiated rate agreement.

Effect:

An incorrect indirect cost was calculated and charged to the grant.

Questioned Costs:

\$1,630

Recommendation:

UAS should review the indirect cost rates populated for new grant funds to ensure correct rates are used.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-070

Federal Awarding Agency: U.S. Department of Education
Impact: Significant Deficiency, Noncompliance
AL Number and Title: 84.425L Higher Education Emergency Relief Fund
Federal Award Number: N/A
Applicable Compliance Requirement: Procurement and Suspension and Debarment

Condition and Context:

During the testing of Suspension and Debarment, UAF has two covered lease contracts that did not have EPLS checks performed.

Cause:

UAF failed to retain documentation to support the date on which EPLS checks were performed.

Criteria:

Per Uniform Guidance 2 CFR 180.300 nonfederal entities entering into covered transactions must verify the party is not suspended or debarred from conducting business by the federal government. This can be performed by: Checking SAM exclusions, collecting a certification from the party, or adding a clause or condition to the covered transaction.

Effect:

Potentially suspended or debarred vendors may have been contracted with federal funds.

Questions costs:

None

Recommendation:

UAF should perform EPLS checks on all covered transactions paid with federal funds.

View of Responsible Officials:

Management agrees with this finding.

Finding No. 2023-071

Prior Year Finding: 2022-083
Federal Awarding Agency: U.S. Department of Education
Impact: Significant Deficiency, Noncompliance
AL Number and Title: 84.007, 84.038, 84.063, 84.268, 84.379 Student Financial Assistance Cluster
Federal Award Number: N/A
Applicable Compliance Requirement: Cash Management

Condition and Context:

UAS had twenty-two stale Title IV checks greater than 240 days.

Cause:

Staffing issues in the student financial aid office at all three campuses have made it difficult for the student financial aid departments to perform their monthly review of uncashed checks in a timely manner. The delays in this process caused several instances of outstanding checks to age beyond 240 days.

Criteria:

The Code of Federal Regulations, 34 CFR 668.164(h)(2) states that an institution that attempts to disburse funds by check and the check is not cashed, the institution must return the funds to the Secretary no later than 240 days after the date it issued that check.

Effect:

Funds are not returned to the Department of Education in a timely manner.

Questioned Costs:

None

Recommendation:

UAS should continue working with the Statewide Office of Finance and Accounting to better enforce the monthly review of uncashed checks policy.

View of Responsible Officials:

Management agrees with this finding.

ALASKA STATE LEGISLATURE

No findings were issued to the Alaska State Legislature in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2022*.

No new findings have been issued during the FY 23 statewide single audit.

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State of Alaska Division of Legislative Audit
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Fiscal Year Ended June 30, 2023

Part I – Summary of Auditor’s Results

- a) The opinions issued on the basic financial statements of the State of Alaska are summarized by Opinion Unit as follows:

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Business-Type Activities	Disclaimed
Aggregate Discretely Presented Component Units	Unmodified
Governmental Fund – General Fund	Unmodified
Governmental Fund – Alaska Permanent Fund	Unmodified
Enterprise Fund – Alaska International Airports	Disclaimed
Aggregate Remaining Fund Information	Unmodified

- b) Significant deficiencies and material weaknesses in internal controls over financial reporting were disclosed by the audit of the basic financial statements.
- c) There were no instances of noncompliance material to the basic financial statements.
- d) Material weaknesses in internal controls over Pandemic Electronic Benefit Transfer (EBT) Food Benefits, the Supplemental Nutrition Assistance Program Cluster, Education Stabilization Fund, Temporary Assistance for Needy Families, Low-Income Home Energy Assistance Program, and Fire Management Assistance Grant were disclosed by the audit. Additionally, significant deficiencies in internal controls over major federal programs were disclosed by the audit.
- e) The independent auditor’s report on compliance with requirements applicable to each major federal program expressed an unmodified opinion on all programs except for Pandemic EBT Food Benefits, the Supplemental Nutrition Assistance Program Cluster, Education Stabilization Fund, Temporary Assistance for Needy Families, the Low-Income Home Energy Assistance Program, and Fire Management Assistance Grant, which received a qualified opinion.
- f) There were several audit findings that were required to be reported under Title 2 CFR 200.516(a). These are summarized in Part III of this Schedule of Findings and Questioned Costs. The detailed findings and recommendations can be found in Section II – Findings and Recommendations of this report.
- g) The State of Alaska has 33 major federal programs for the fiscal year ended June 30, 2023, as follows:

State of Alaska Division of Legislative Audit
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Fiscal Year Ended June 30, 2023
 (continued)

<u>Assistance Listing (AL) or Other Identifying Number</u>	<u>Federal Program Title</u>
10.181	Pandemic Relief Activities: Farm and Food Worker Relief Program
10.542	Pandemic EBT Food Benefits
10.551, 10.561	Supplemental Nutrition Assistance Program Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.601	Market Access Program
10.618	Agricultural Trade Promotion Program
11.307	Economic Development Cluster
14.239	Home Investments Partnerships Program
14.275	Housing Trust Fund
14.865	Public and Indian Housing Indian Loan Guarantee Program
14.850, 14.872, 14.881	Moving to Work Demonstration Program
14.871, 14.879	Housing Voucher Cluster
17.225	Unemployment Insurance
17.258, 17.259, 17.278	Workforce Innovation and Opportunity Act Cluster
20.106	Airport Improvement Program
20.509	Formula Grants for Rural Areas
21.023	Emergency Rental Assistance Program
21.026	Homeowner Assistance Fund
21.027	Coronavirus State and Local Fiscal Recovery Funds
66.458	Clean Water State Revolving Fund Cluster
66.468	Drinking Water State Revolving Fund Cluster
84.010	Title I Grants to Local Educational Agencies
84.011	Migrant Education State Grant Program
84.032L	Federal Family Education Loans – Lenders
84.425	Education Stabilization Fund
90.100	Denali Commission Program
93.268	Immunization Cooperative Agreements
93.558	Temporary Assistance for Needy Families
93.568	Low-Income Home Energy Assistance Program
93.767	Children’s Health Insurance Program
93.775, 93.777, 93.778	Medicaid Cluster
97.046	Fire Management Assistance Grant
Various	Research and Development Cluster

State of Alaska Division of Legislative Audit
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Fiscal Year Ended June 30, 2023
 (continued)

- h) A threshold of \$17,163,100 was used to distinguish between Type A and Type B programs.
- i) The State of Alaska does not qualify as a low-risk auditee.

Part II – Findings Related to the Basic Financial Statements (Findings are described in detail in the preceding pages of Section II.)

Material Weaknesses

<u>State Department</u>	<u>Finding Number</u>
Transportation and Public Facilities	2023-054

Significant Deficiencies

<u>State Department</u>	<u>Finding Number</u>
Administration	2023-001, 2023-002, 2023-003, 2023-004, 2023-005, 2023-006, 2023-007, 2023-008, 2023-009, 2023-010
Revenue	2023-018
Military and Veterans Affairs	2023-023
Natural Resources	2023-025
Health	2023-030, 2023-031
Transportation and Public Facilities	2023-055
Family and Community Services	2023-064
Alaska Aerospace Corporation	2023-065
Alaska Industrial Development and Export Authority	2023-066

Fraud; Noncompliance with Provisions of Laws, Regulations, Contracts, and Grant Agreements; or Abuse

None reported.

State of Alaska Division of Legislative Audit
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Fiscal Year Ended June 30, 2023
 (continued)

Part III – Federal Findings and Questioned Costs (Findings are described in detail in the preceding pages of Section II.)

<u>Federal Agency/ Finding Number</u>	<u>Questioned Costs</u>	<u>Comments</u>
HUD		
2023-067	None	Significant Deficiency, Noncompliance
USDA		
2023-032	\$27,387	Material Weakness, Material Noncompliance
2023-033	Indeterminate	Material Weakness, Material Noncompliance
2023-034	\$19,689,126	Material Weakness, Material Noncompliance
2023-035	None	Material Weakness, Material Noncompliance
2023-036	None	Significant Deficiency, Noncompliance
2023-068	None	Significant Deficiency, Noncompliance
USDHHS		
2023-037	None	Significant Deficiency, Noncompliance
2023-038	\$7,909	Significant Deficiency, Noncompliance
2023-039	None	Material Weakness, Material Noncompliance
2023-040	None	Significant Deficiency, Noncompliance
2023-041	None	Significant Deficiency, Noncompliance
2023-042	None	Material Weakness, Material Noncompliance
2023-043	None	Significant Deficiency, Noncompliance
2023-044	None	Significant Deficiency
2023-045	\$8,685	Material Weakness, Material Noncompliance
2023-046	None	Significant Deficiency
2023-047	None	Significant Deficiency
2023-048	None	Material Weakness, Material Noncompliance
2023-049	None	Significant Deficiency
2023-050	None	Significant Deficiency, Noncompliance
2023-051	\$1,127	Significant Deficiency, Noncompliance
USDHS		
2023-026	None	Material Weakness, Material Noncompliance
2023-027	None	Material Weakness, Material Noncompliance
2023-028	None	Material Weakness, Material Noncompliance

State of Alaska Division of Legislative Audit
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Fiscal Year Ended June 30, 2023
 (continued)

<u>Federal Agency/ Finding Number</u>	<u>Questioned Costs</u>	<u>Comments</u>
USDOI 2023-069	\$1,630	Significant Deficiency, Noncompliance
USDOL 2023-021	None	Significant Deficiency, Noncompliance
2023-022	None	Significant Deficiency, Noncompliance
USDOT 2023-056	None	Significant Deficiency, Noncompliance
2023-057	None	Significant Deficiency
2023-058	None	Significant Deficiency, Noncompliance
2023-059	None	Significant Deficiency
2023-060	None	Noncompliance
2023-061	None	Significant Deficiency, Noncompliance
2023-062	None	Significant Deficiency, Noncompliance
USED 2023-019	None	Material Weakness, Material Noncompliance
2023-019	None	Significant Deficiency, Noncompliance
2023-070	None	Significant Deficiency, Noncompliance
2023-071	None	Significant Deficiency, Noncompliance

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SECTION III – INTERNAL CONTROL AND COMPLIANCE REPORTS
AND OTHER INFORMATION

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



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Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing Standards*

Members of the Legislative Budget
and Audit Committee:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund except for the Alaska International Airports Fund, and the aggregate remaining fund information; and we were engaged to audit the Alaska International Airports Fund and Business-Type Activities of the State of Alaska, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated March 14, 2024. We did not express an opinion on the accompanying financial statements of the enterprise fund, Alaska International Airports and Business-Type Activities of the State of Alaska because we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Further discussion of the disclaimer of opinion is contained in Section I of this report in the financial opinion section titled *Basis for Disclaimer of Opinions on the Enterprise Fund – Alaska International Airports, and Business-Type Activities*.

Our report includes a reference to other auditors who audited the financial statements of the: Alaska Permanent Fund; University of Alaska; Alaska Housing Finance Corporation; Alaska Industrial Development and Export Authority; Alaska Railroad Corporation; Alaska Energy Authority; Alaska Municipal Bond Bank Authority; Alaska Clean Water Fund; Alaska Drinking Water Fund; Retiree Health Fund; the Pension and Other Employee Benefit Trust Funds; and the Invested Assets Under the Investment Authority of the Commissioner of Revenue, as described in our report on the State of Alaska's financial statements in Section I. This report does not include the results of the other auditors' testing of internal

control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Certain entities of the State of Alaska were not audited in accordance with *Government Auditing Standards*. These entities include: the Alaska Municipal Bond Bank Authority (a discretely presented component unit); the Retiree Health Fund (a proprietary fund); the Pension and Other Employee Benefit Trust Funds (fiduciary funds); and Invested Assets Under the Investment Authority of the Commissioner of Revenue (certain cash and investment accounts). This report does not include reporting on internal control over financial reporting or compliance and other matters associated with these funds and accounts.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State of Alaska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Alaska's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Alaska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in Section II – Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the preceding Section II – Schedule of Findings and Questioned Costs, Finding Number 2023-054 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the preceding Section II – Schedule of Findings and Questioned Costs, Finding Numbers 2023-001 through 2023-010, 2023-018, 2023-023, 2023-025, 2023-030, 2023-031, 2023-055, and 2023-064 through 2023-066 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Alaska’s basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Additionally, we noted certain other matters, which are described in the preceding Section II – Findings and Recommendations. Our findings for these instances are identified in the Summary of Findings table under *Other State Issues*.

State of Alaska’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the State agencies’ responses to the findings identified in our audit in Section II – Findings and Recommendations, which are included in the succeeding Section IV – Corrective Action Plan. The State agencies’ responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Alaska’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Alaska’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Kris Curtis, CPA, CISA
Legislative Auditor

Juneau, Alaska
March 14, 2024

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ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



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Independent Auditor's
Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance

Members of the Legislative Budget
and Audit Committee:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Alaska's compliance with the types of compliance requirements identified as subject to audit in the *United States Office of Management and Budget Compliance Supplement* that could have a direct and material effect on each of the State of Alaska's major federal programs for the year ended June 30, 2023. The State of Alaska's major federal programs are identified in the summary of auditor's results section of the preceding Section II – Schedule of Findings and Questioned Costs.

We did not audit the federal programs of the University of Alaska, Alaska Housing Finance Corporation, Alaska Energy Authority, Alaska Industrial Development and Export Authority, Alaska Clean Water Fund, Alaska Drinking Water Fund, Alaska Student Loan Corporation, Alaska Seafood Marketing Institute, and certain programs administered by the Department of Health and by the Department of Labor and Workforce Development. As shown in the table below, the audits of those entities and funds reflect the following percent of major federal program expenditures.

<u>Assistance Listing Number</u>	<u>Federal Program Title</u>	<u>Percent of Major Federal Program Expenditures</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	100%
10.601	Market Access Program	100%
10.618	Agricultural Trade Promotion Program	100%
11.307	Economic Development Cluster	90%
14.275	Housing Trust Fund	100%

Assistance Listing Number	Federal Program Title	Percent of Major Federal Program Expenditures
14.239	Home Investment Partnerships Program	100%
14.865	Public and Indian Housing Indian Loan Guarantee Program	100%
Various	Moving to Work Demonstration Program	100%
14.871/14.879	Housing Voucher Cluster	100%
17.225	Unemployment Insurance	100%
21.023	Emergency Rental Assistance	100%
21.026	Homeowner Assistance Fund	100%
66.458	Clean Water State Revolving Fund Cluster	100%
66.468	Drinking Water State Revolving Fund Cluster	91%
84.032L	Federal Family Education Loans (Lenders)	100%
84.425	Education Stabilization Fund	4%
90.100	Denali Commission Program	99%
93.558	Temporary Assistance for Needy Families	97%
93.767	Children's Health Insurance Program	100%
Various	Medicaid Cluster	100%
Various	Research and Development Cluster	100%

Except for Education Stabilization Fund, which we partially audited, the above federal programs were audited by other auditors whose reports were furnished to us, and our opinion, insofar as it relates to the compliance requirements applicable to those programs, is based solely on the report of the other auditors. Our opinion on compliance for Education Stabilization Fund is based on the report furnished to us and our audit of the portion of the program administered by the State of Alaska's Department of Education and Early Development.

The State of Alaska's basic financial statements include the operations of the Alaska Railroad Corporation (ARRC), which expended federal awards that are not included in the State of Alaska's Schedule of Expenditures of Federal Awards during the year ended June 30, 2023. Our audit, described below, did not include the operations of ARRC because ARRC, with a fiscal year ended December 31, engaged other auditors to perform an audit of compliance.

Qualified Opinion on Pandemic EBT Food Benefits (P-EBT) (AL 10.542)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Alaska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on P-EBT (AL 10.542) for the year ended June 30, 2023.

Qualified Opinion on the Supplemental Nutrition Assistance Program (SNAP) Cluster (AL 10.551 and 10.561)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Alaska complied, in all material respects, with the

compliance requirements referred to above that could have a direct and material effect on the SNAP Cluster (AL 10.551 and 10.561) for the year ended June 30, 2023.

Qualified Opinion on Education Stabilization Fund (AL 84.425)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Alaska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Education Stabilization Fund (AL 84.425) for the year ended June 30, 2023.

Qualified Opinion on Temporary Assistance for Needy Families (TANF) (AL 93.558)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Alaska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on TANF (AL 93.558) for the year ended June 30, 2023.

Qualified Opinion on the Low-Income Home Energy Assistance Program (LIHEAP) (AL 93.568)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Alaska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on LIHEAP (AL 93.568) for the year ended June 30, 2023.

Qualified Opinion on Fire Management Assistance Grant (FMAG) (AL 97.046)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Alaska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on FMAG (AL 97.046) for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Alaska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the preceding Section II – Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit*

Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State of Alaska and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State of Alaska’s compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on P-EBT (AL 10.542)

As listed in the preceding Section II – Schedule of Findings and Questioned Costs, and described in detail in Section II – Findings and Recommendations, the State of Alaska did not comply with requirements regarding P-EBT as described in Finding No. 2023-032 for Activities Allowed or Unallowed and Eligibility. Compliance with such requirements is necessary, in our opinion, for the State of Alaska to comply with requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on the SNAP Cluster (AL 10.551 and 10.561)

As listed in the preceding Section II – Schedule of Findings and Questioned Costs, and described in detail in Section II – Findings and Recommendations, the State of Alaska did not comply with requirements regarding SNAP Cluster as described in Finding Nos. 2023-033 and 2023-034 for Allowable Costs/Cost Principles, and 2023-033, 2023-034, and 2023-035 for Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the State of Alaska to comply with requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on the Education Stabilization Fund (AL 84.425)

As listed in the preceding Section II – Schedule of Findings and Questioned Costs, and described in detail in Section II – Findings and Recommendations, the State of Alaska did not comply with requirements regarding Education Stabilization Fund as described in Finding No. 2023-019 for Reporting. Compliance with such requirements is necessary, in our opinion, for the State of Alaska to comply with requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on TANF (AL 93.558)

As listed in the preceding Section II – Schedule of Findings and Questioned Costs, and described in detail in Section II – Findings and Recommendations, the State of Alaska did not comply with requirements regarding TANF as described in Finding Nos. 2023-039 for Matching, Level of Effort, Earmarking, and 2023-042 for Reporting. Compliance with such requirements is necessary, in our opinion, for the State of Alaska to comply with requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on LIHEAP (AL 93.568)

As listed in the preceding Section II – Schedule of Findings and Questioned Costs, and described in detail in Section II – Findings and Recommendations, the State of Alaska did not comply with requirements regarding LIHEAP as described in Finding Nos. 2023-045 for Eligibility, and 2023-048 for Reporting. Compliance with such requirements is necessary, in our opinion, for the State of Alaska to comply with requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on FMAG (AL 97.046)

As listed in the preceding Section II – Schedule of Findings and Questioned Costs, and described in detail in Section II – Findings and Recommendations, the State of Alaska did not comply with requirements regarding FMAG as described in Finding Nos. 2023-026, 2023-027, and 2023-028 for Reporting. Compliance with such requirements is necessary, in our opinion, for the State of Alaska to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the State of Alaska’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State of Alaska’s compliance with the applicable compliance requirements based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State of Alaska’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include

examining, on a test basis, evidence regarding the State of Alaska’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the State of Alaska’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of Alaska’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are listed in Part III of the preceding Section II – Schedule of Findings and Questioned Costs and described in detail in Section II – Findings and Recommendations as Finding Nos. 2023-019, 2023-021, 2023-022, 2023-036 through 2023-038, 2023-040, 2023-041, 2023-043, 2023-050, 2023-051, 2023-056, 2023-058, 2023-060 through 2023-062, and 2023-067 through 2023-071. Our opinion on each major federal program is not modified with respect to these matters.

The views of responsible officials are included under each respective finding in Section II – Findings and Recommendations. *Government Auditing Standards* requires the auditor to perform limited procedures on the State of Alaska’s response to the noncompliance findings identified in our audit. The State of Alaska’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of

compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance listed in Part III of the preceding Section II – Schedule of Findings and Questioned Costs and described in detail in Section II – Findings and Recommendations as Finding Nos. 2023-019, 2023-026 through 2023-028, 2023-032 through 2023-035, 2023-039, 2023-042, 2023-045, and 2023-048 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance listed in Part III of the preceding Section II – Schedule of Findings and Questioned Costs and described in detail in Section II – Findings and Recommendations as Finding Nos. 2023-019, 2023-021, 2023-022, 2023-036 through 2023-038, 2023-040, 2023-041, 2023-043, 2023-044, 2023-046, 2023-047, 2023-049 through 2023-051, 2023-056 through 2023-059, 2023-061, 2023-062, and 2023-067 through 2023-071 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The views of responsible officials are included under each respective finding in Section II – Findings and Recommendations. *Government Auditing Standards* requires the auditor to perform limited procedures on the State of Alaska’s response to the internal control over compliance findings identified in our audit. The State of Alaska’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Kris Curtis, CPA, CISA
Legislative Auditor

Juneau, Alaska
March 27, 2024

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STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
U.S. Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	10.553			11,403,275	11,060,992
National School Lunch Program	10.555			39,724,271	38,872,879
National School Lunch Program (Food Commodities)	10.555			3,492,727	3,492,727
				43,216,998	42,365,606
Summer Food Service Program for Children	10.559			1,121,225	983,001
Child Nutrition Discretionary Grants Limited Availability	10.579			176,480	176,480
Total for Child Nutrition Cluster				55,917,978	54,586,079
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565			13,504	13,504
Commodity Supplemental Food Program (Food Commodities)	10.565			1,015,634	1,015,634
				1,029,138	1,029,138
Emergency Food Assistance Program	10.568			547,381	529,769
Emergency Food Assistance Program (Food Commodities)	10.569			2,748,640	2,748,640
Total for Food Distribution Cluster				4,325,159	4,307,547
Forest Service Schools and Roads Cluster					
Schools and Roads - Grants to States	10.665			10,493,105	10,493,105
Total for Forest Service Schools and Roads Cluster				10,493,105	10,493,105
Research and Development Cluster					
Agricultural Research Basic and Applied Research	10.001		58-3064-1-001	505,274	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		AP20PPQFO000C395	14,934	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		AP21PPQFO000C199	11,886	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		AP21PPQFO000C296	36,166	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		AP22PPQFO000C403	17,783	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		AP22PPQFO000C407	8,788	-
				89,557	-
Wetlands Reserve Program	10.072		NR233A750023C004	24,036	-
Specialty Crop Block Grant Program - Farm Bill	10.170		21SCBPAK1004-00	4,141	-
Specialty Crop Block Grant Program - Farm Bill	10.170		AM190100XXXXG046	5,105	-
				9,246	-
Cooperative Forestry Research	10.202		NI20MSCFRXXXG008	206,433	-
Cooperative Forestry Research	10.202		NI22MSCFRXXXG051	329,397	-
				535,830	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI21HFPXXXXG049	233,165	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI21HMFXXXXG038	132,967	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI22HFPXXXXG018	798,851	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI22HMFXXXXG033	29,399	-
				1,194,382	-
Sustainable Agriculture Research and Education	10.215	Montana State University	G178-19-W7506/20183864028418	3	-
Sustainable Agriculture Research and Education	10.215	Montana State University	MSU ID G234-20-W7506/20183864028418	17,807	-
Sustainable Agriculture Research and Education	10.215	Montana State University	MSU ID G290-22-W8618/2020-38640-31523-WS3SI	30,449	-
				48,259	-
Community Food Projects	10.225	Fairbanks Soil & Water Conservation District	FSWCD AFFECT USDA 0004/20203380033139	13,919	-
1994 Institutions Research Program	10.227	Northwest Indian College	NWIC-SA28761-UAF/20213842433462	2,499	-
Agriculture and Food Research Initiative (AFRI)	10.310	University Of Hawaii	MA1707/2021-68012-35899	138,753	-
Agriculture and Food Research Initiative (AFRI)	10.310	University Of Hawaii	MA1775/2022-69018-36297	15,690	-
Agriculture and Food Research Initiative (AFRI)	10.310		2018-69001-27544	333,758	90,107
Agriculture and Food Research Initiative (AFRI)	10.310		2021-69014-34138	9,217	-
			2021690143413		
Agriculture and Food Research Initiative (AFRI)	10.310		2023-67037-39953 MOD 1	73,408	-
				570,826	90,107
Smith-Lever Funding	10.511		NI22SLBCXXXXG054	570,683	-

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Smith-Lever Funding	10.511		NI23SLBCXXXXG021	321,827 892,510	- -
Equipment Grants Program	10.519		2020-70410-32902	4,719	-
Technical Assistance for Specialty Crops Program	10.604	Washington State University	134185 SPC003725/134185 SPC003725	9,392	-
Forestry Research	10.652		19-CR-11261919-043	26,946	-
Cooperative Forestry Assistance	10.664		16-DG-11100106810, Modification; 17-DG-11100106810	4,537	-
Cooperative Forestry Assistance	10.664		19-JV-11261933-065	839	-
Cooperative Forestry Assistance	10.664		19-JV-11261933-074	13,993	-
				19,369	-
Forest Health Protection	10.680		19-DG-11100106-800	25,952	-
Forest Health Protection	10.680		20-JV-11261932-018	234,309	-
Forest Health Protection	10.680		21-DG-11100106-800	119,092	-
Forest Health Protection	10.680		21-DG-11100106-802 MOD 1	1,456	-
				380,809	-
Partnership Agreements	10.699		19-CS-11132543-044	9,171	-
Partnership Agreements	10.699		21-PA-11100100-0040-MOD 1	46,733	-
				55,904	-
Soil and Water Conservation	10.902		7401501803R	12,016	-
Soil and Water Conservation	10.902		NR203A750025C004	27,981	-
				39,997	-
Alaska Coastal Rainforest Center Director Support	10.U01		19-JV-11261933-059	38,911	-
Exploring the Effects of COVID-19 on Rural Community Health and Economic Well-being in Southeast Alaska	10.U02		20-JV-11261985-072	866	-
Linking the source and fate of soil carbon and Fe in coastal temperate rainforest watersheds	10.U03		20-JV-11261933-042	51,897	-
Social-ecological calendars to inform climate change adaptations for subsistence and recreational forest use in southcentral Alaska	10.U04		20-JV-11261935-080	19,796	-
From Forest to Ocean: how will hydrologic regime shifts of forest streams influence delivery of nutrients, organic matter, and organisms to southeast Alaska nearshore ecosystems	10.U05		21-JV-11261933-008	34,833	-
Forests, Fish, and People: Quantifying Sport, Personal Use and Subsistence Harvest of Salmon from the Tongass and Chugach National Forests	10.U06		21-CS-11100100-001	22,322	-
Invasive Plants and Wildfire in Boreal Forests of Alaska: State of Science Project	10.U07		22-CR-11261944-079	75,995	-
Development and maintenance of training resources for National Wildland Fire Coordinating Group Fire Behavior Subcommittee	10.U08		22-CS-11132543-043	19,345	-
Chugach National Forest Revegetation Guide	10.U09		22-PA-11100400-011	1,925	-
Total for Research and Development Cluster				4,689,364	90,107
Supplemental Nutrition Assistance Program (SNAP) Cluster					
Supplemental Nutrition Assistance Program	10.551			268,450,631	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	University Of Hawaii	MA1730	15,967	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561			14,222,268	600,089
				14,238,235	600,089
Total for Supplemental Nutrition Assistance Program (SNAP) Cluster				282,688,865	600,089
Plant and Animal Disease, Pest Control, and Animal Care	10.025			330,971	-
Wildlife Services	10.028			13,556	-
Market Protection and Promotion	10.163			6,726	-
Specialty Crop Block Grant Program - Farm Bill	10.170			208,384	8,699
Organic Certification Cost Share Programs	10.171			4,314	-

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Micro-Grants for Food Security Program	10.179			1,365,936	307,983
COVID-19 Pandemic Relief Activities: Farm and Food Worker Relief Grant Program	10.181			30,694,745	-
Food Bank Network	10.182			49,528	69,200
Local Food for Schools Cooperative Agreement Program	10.185			93,437	93,437
Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	10.228			1,570,312	24,035
Homeland Security Agricultural	10.304	University of California, Davis	A22-1782-5001	21,688	-
Crop Protection and Pest Management Competitive Grants Program	10.329			121,693	-
Very Low to Moderate Income Housing Loans	10.410			6,513,829	-
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443			62,553	13,395
Cooperative Extension Service	10.500	University of Missouri	C00067296-10	34,582	-
Cooperative Extension Service	10.500			570,510	16,481
				<u>605,092</u>	<u>16,481</u>
Expanded Food and Nutrition Education Program	10.514			296,818	-
Renewable Resources Extension Act and National Focus Fund Projects	10.515			108,386	-
New Beginnings for Tribal Students	10.527			13,359	-
Child Nutrition - Technology Innovation Grant	10.541			118,564	-
COVID-19 - Pandemic EBT Food Benefits	10.542			33,682,721	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557			16,091,941	3,236,984
COVID-19 Child and Adult Care Food Program	10.558			(9,409)	(9,409)
Child and Adult Care Food Program	10.558			7,259,625	7,155,259
Child and Adult Care Food Program (food commodities)	10.558			30,147	30,147
				<u>7,280,363</u>	<u>7,175,997</u>
State Administrative Expenses for Child Nutrition	10.560			1,226,833	35,599
WIC Farmers' Market Nutrition Program (FMNP)	10.572			299,773	217,169
Farm to School Grant Program	10.575			34,460	-
Senior Farmers Market Nutrition Program	10.576			58,595	-
Fresh Fruit and Vegetable Program	10.582			2,394,804	2,335,686
Market Access Program	10.601			4,776,138	-
Emerging Markets Program	10.603			177,706	-
Technical Assistance for Specialty Crops Program	10.604			277,752	15,069
Agricultural Trade Promotion Program	10.618			1,695,516	-
Pandemic EBT Administrative Costs	10.649			351,424	-
Cooperative Forestry Assistance	10.664			3,942,910	438,178
Wood Utilization Assistance	10.674			88,727	-
Forest Legacy Program	10.676			5,150	-
Forest Health Protection	10.680			26,352	-
National Fish and Wildlife Foundation	10.683	National Fish & Wildlife Foundation	0801.20.067003	7,979	-
National Fish and Wildlife Foundation	10.683	National Fish & Wildlife Foundation	0801.21.070956	2,144	-
				<u>10,123</u>	<u>-</u>
Good Neighbor Authority	10.691			41,674	-
State & Private Forestry Hazardous Fuel Reduction Program	10.697			20,153	-

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Alaska National Interest Lands Conservation Act (ANILCA) Agreements:	10.702			20	-
Law Enforcement Agreements	10.704			26,233	-
Research Joint Venture and Cost Reimbursable Agreements	10.707			2,489,816	-
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	10.720			89,023	-
Community Project Funds - Congressionally Directed Spending	10.723			21,932	-
Water and Waste Disposal Systems for Rural Communities	10.760			6,036,629	324,031
Solid Waste Management Grants	10.762			98,272	-
Rural Cooperative Development Grants	10.771			224,370	-
Distance Learning and Telemedicine Loans and Grants	10.855			187,011	-
Assistance to High Energy Cost Rural Communities	10.859			255,956	255,956
Plant Materials for Conservation	10.905			40,323	-
Regional Conservation Partnership Program	10.932	Sealaska Corporation	COOP 20-099	45,187	-
United States Forest Service Fire Suppression	10.999			6,895,263	-
Miscellaneous U.S. Forest Service	10.U10		20-CS-11100420-063	16,518	-
Total for U.S. Department of Agriculture				489,224,030	84,644,826
U.S. Economic Development Administration					
Economic Adjustment Assistance	11.307			250,578	(833)
Total for U.S. Economic Development Administration				250,578	(833)
U.S. Department of Commerce					
Economic Development Cluster					
COVID-19 Economic Adjustment Assistance	11.307			4,708,537	-
Economic Adjustment Assistance	11.307	Southeast Conference	07-70-07900	10,204	-
Economic Adjustment Assistance	11.307	Southeast Conference	07-79-07901	114,110	-
Economic Adjustment Assistance	11.307	Southeast Conference	07-79-07904	38,296	-
Economic Adjustment Assistance	11.307			96,477	-
				4,967,624	-
Total for Economic Development Cluster				4,967,624	-
Research and Development Cluster					
Ocean Exploration	11.011		NA220AR0110189	8,175	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H0035-02	24,573	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H0035-08	84,903	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H2457-02 PENDING	79,425	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H2400-96	129,722	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H2407/NA16NOS0120027 H2447-02/NA16NOS0120027	70,520	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3011/NA21NOS0120094	261,856	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3012/NA21NOS0120094	79,808	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3013/NA21NOS0120094	52,965	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3014/NA21NOS0120094	111,803	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3015/NA21NOS0120094	79,164	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3016/NA21NOS0120094	108,000	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3017/NA21NOS0120094	12,024	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3018/NA21NOS0120094	20,426	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3060/NA21NOS0120094	15,765	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3077/NA21NOS0120094	18,987	-

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3121/NA21NOS0120094	136,631	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3151/NA21NOS0120094	34,188	-
Integrated Ocean Observing System (IOOS)	11.012		N00014-22-1-2792	13,318	4,651
Integrated Ocean Observing System (IOOS)	11.012		NA19NOS0120198	120,213	-
				<u>1,454,291</u>	<u>4,651</u>
Ocean Acidification Program (OAP)	11.017		NA21OAR0170194	26,226	-
Cluster Grants	11.020		ED19HDQ0200051	133,814	-
NOAA Small Business Innovation Research (SBIR) Program	11.021	Alaska Ocean Observing System	H3112/NA21NOS0120094	28,933	-
Connecting Minority Communities Pilot Program	11.028		02-09-C13026	10,266	-
Sea Grant Support	11.417	University of Connecticut	KFS# 5653840 PO# 364393/NA18OAR4170081	1,570	-
Sea Grant Support	11.417	University of Washington	SUB NO UWSC11373 BPO# 42844/NA19OAR4170387	67,399	-
Sea Grant Support	11.417		NA17OAR4170233	19,467	19,467
Sea Grant Support	11.417		NA18OAR4170078	1,696,063	58,126
Sea Grant Support	11.417		NA19OAR4170296	11,284	-
Sea Grant Support	11.417		NA21OAR4170336	52,995	-
Sea Grant Support	11.417		NA22OAR4170101	494,180	-
Sea Grant Support	11.417		NA22OAR4170554	21,329	-
Sea Grant Support	11.417		NA23OAR4170066	28,059	-
				<u>2,392,346</u>	<u>77,593</u>
Coastal Zone Management Estuarine Research Reserves	11.420		ACCS NA22NOS4200098	598,036	-
Coastal Zone Management Estuarine Research Reserves	11.420		NA21NOS4200051	134,552	-
Coastal Zone Management Estuarine Research Reserves	11.420		NA22NOS4200051	57,869	-
				<u>790,457</u>	<u>-</u>
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		NA18NMF4270202	25,690	17,070
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		NA18NMF4270204	16,858	-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		NA18NMF4270205	27,265	27,265
				<u>69,813</u>	<u>44,335</u>
Climate and Atmospheric Research	11.431	UCAR Office of Programs	SUBAWD002445/NA18OAR4310253B	2,242	-
Climate and Atmospheric Research	11.431		NA16OAR4310162	337,966	-
Climate and Atmospheric Research	11.431		NA19OAR4310285	2,208	-
Climate and Atmospheric Research	11.431		NA21OAR4310314	585,056	1,860
Climate and Atmospheric Research	11.431		NA21OAR4310475	2,637	-
Climate and Atmospheric Research	11.431		NA22OAR4310212	2,602	-
				<u>932,711</u>	<u>1,860</u>
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	Princeton University	SUB0000463/NA18OAR4320123	23,938	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	University of Washington	UWSC12234 BPO 51373/NA20OAR4320271	1,488,456	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	University of Washington	UWSC13282 BPO60824/NA20OAR4320271	133,879	-
				<u>1,646,273</u>	<u>-</u>
Pacific Fisheries Data Program	11.437	Pacific States Marine Fisheries Commission	23-035G/NA22NMF437035	20,469	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		ADN 1122901-1	44,608	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		NA19NMF4380229	33,031	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		NA20NMF4380259	15,581	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		NA20NMF4380259	150,946	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		NA20NMF4380259	77,545	-
				<u>321,711</u>	<u>-</u>
Marine Mammal Data Program	11.439		NA19NMF4390086	277,902	5,651
Marine Mammal Data Program	11.439		NA19NMF4390174	2,688	-
Marine Mammal Data Program	11.439		NA20NMF4390128	2,496	-
Marine Mammal Data Program	11.439		NA21NMF4390378	26,694	-
Marine Mammal Data Program	11.439		NA21NMF4390424	4,654	-
Marine Mammal Data Program	11.439		NA22NMF4390247	53,531	-
				<u>367,965</u>	<u>5,651</u>
Weather and Air Quality Research	11.459		NA18OAR4590417	14,001	-
Congressionally Identified Awards and Projects	11.469		NA22NMF4690346 MOD 1	120,945	-

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Unallied Science Program	11.472	North Pacific Research Board	IERP 62/F2162-02/ NA21NMF4720289	2,806	-
Unallied Science Program	11.472	North Pacific Research Board	2007B	41,436	-
Unallied Science Program	11.472	North Pacific Research Board	2205	11,926	-
Unallied Science Program	11.472	North Pacific Research Board	2214A	1,190	-
Unallied Science Program	11.472	North Pacific Research Board	L36-00C	1,495	-
Unallied Science Program	11.472	North Pacific Research Board	L37-00D	71,022	-
Unallied Science Program	11.472	North Pacific Research Board	1802 / F8802- 00/NA17NMF4720018	33	-
Unallied Science Program	11.472	North Pacific Research Board	1907A/NA17NMF4720289	36,575	-
Unallied Science Program	11.472	North Pacific Research Board	1908/NA17NMF4720289	57,038	-
Unallied Science Program	11.472	North Pacific Research Board	2007A/NA17NMF4720289	49,983	-
Unallied Science Program	11.472	North Pacific Research Board	L36-00B/NA17NMF4720289	24,391	-
Unallied Science Program	11.472	North Pacific Research Board	2109/NA19NMF470069	56,441	-
Unallied Science Program	11.472	North Pacific Research Board	1905B/NA19NMF4720069	83,050	-
Unallied Science Program	11.472	North Pacific Research Board	1907B/NA19NMF4720069	6,745	-
Unallied Science Program	11.472	North Pacific Research Board	1912-90/1926/	6,546	-
Unallied Science Program	11.472	North Pacific Research Board	2001/NA19NMF4720069	32,604	-
Unallied Science Program	11.472	North Pacific Research Board	2010 / NA19NMF4720069	6,273	-
Unallied Science Program	11.472	North Pacific Research Board	2014/NA19NMF4720069	19,149	-
Unallied Science Program	11.472	North Pacific Research Board	F9603-01/NA19NMF4720069	55,654	-
Unallied Science Program	11.472	North Pacific Research Board	IERP 61/F9601- 00/NA19NMF4720069	96,004	-
Unallied Science Program	11.472	North Pacific Research Board	PROJECT 2010/NA19NMF4720069	28,557	-
Unallied Science Program	11.472	North Pacific Research Board	2102/NA19NMF4720269	94,671	-
Unallied Science Program	11.472	North Pacific Research Board	2201/NA21NMF4720289	51,855	-
Unallied Science Program	11.472	North Pacific Research Board	PROJECT 2208/NA21NMF4720289	410	-
Unallied Science Program	11.472	Prince William Sound Science Center	17-71-03/NA17NMF4720018	48,855	-
Unallied Science Program	11.472	Prince William Sound Science Center	17-71-05/NA17NMF4720018	2,874	-
Unallied Science Program	11.472	Prince William Sound Science Center	CONTRACT 17-71-01 AMD 5	55,188	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-02/NA22NMF4720078	55,557	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-03/NA22NMF4720078	197,015	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-04/NA22NMF4720078	88,325	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-07/NA22NMF4720078	60,312	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-09/NA22NMF4720078	16,637	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-14/NA22NMF4720078	75,249	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-91-02/NA22NMF4720201	6,532	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-91-03/NA22NMF4720201	135,672	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-91-04/NA22NMF4720201	1,486	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-91-05/NA22NMF4720201	51,866	-
Unallied Science Program	11.472		NA19NMF4720271	342,985	-
Unallied Science Program	11.472		NA19NMF4720051-AMD#2	26,068	-
				<u>2,000,475</u>	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	Sitka Tribe of Alaska (IRA)	SUBAWARD NA20NOS4780195	20,718	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	Sitka Tribe of Alaska (IRA)	SUBAWARD NA20NOS4780195	22,634	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	University of Washington	SUB NO UWSC11435 BPO# 43310/NA19NOS4780188	39,203	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	University of Wyoming	1004101 MOD 4/NA18NOS4780180	28,130	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	University of Wyoming	1004101FÇÜAF/NA18NOS4780180	52,062	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		180 NA17NOS4780185	59,589	-
				<u>222,336</u>	-
NOAA NESDIS JPSS PGRR HLPG GINA Contract	11.U01		1332KQ19CNEEI0006 FFP	69,545	-
Technical review of Yukon River Canadian-origin Chinook salmon Interim Management Escapement Goal	11.U02	Bering Sea Fisherman's Association	AC-1902/NA17NMF4380171	883	-
Establishing Baseline Measurements for Humpback Whales in Juneau, AK	11.U03	Pacific States Marine Fisheries Commission	20-169G/NA18NMF4370235	36,886	-
MSE for Subsistence Fisheries of the Kuskokwim River Watershed	11.U04	Bering Sea Fisherman's Association	AC-2102A/NA19NMF4380262	1,710	-

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Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Support for NWS Polar-Satellite Antenna Systems	11.U05	University of Wisconsin-Madison	UWMSN-2023-271-ASSA3	102,424	-
Assessing Kuskokwim salmon with environmental DNA	11.U06	Bering Sea Fisherman's Association	AC-2205	807	-
Total for Research and Development Cluster				10,773,462	134,090
NOAA Mission-Related Education Awards	11.008	Center for Alaskan Coastal Studies	SUB-AWARD #1 KBNERR 2021-2026	2,029	-
Bipartisan Budget Act of 2018	11.022	Pacific States Marine Fisheries	NA19NMF0220002/ 20-48G	444,714	-
Bipartisan Budget Act of 2018	11.022	Pacific States Marine Fisheries	NA19NMF0220002/ 20-49G	1,436,596	-
Bipartisan Budget Act of 2018	11.022	Pacific States Marine Fisheries	NA19NMF0220002/ 22-017G	137,581	-
Bipartisan Budget Act of 2018	11.022	Pacific States Marine Fisheries	NA19NMF0220002/ 22-018G	186,381	-
				2,205,272	-
Broadband Equity, Access, and Deployment Program	11.035			546,673	9,683
Economic Development Technical Assistance	11.303			135,364	-
Interjurisdictional Fisheries Act of 1986	11.407	Pacific States Marine Fisheries Commission	NA19NMF4070280/ 23-010G	14,136	-
Interjurisdictional Fisheries Act of 1986	11.407			384,494	-
				398,630	-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427			179,885	-
Pacific Fisheries Data Program	11.437	Pacific States Marine Fisheries Commission	NA18NMF4370235/ 22-122G	653	-
Pacific Fisheries Data Program	11.437	Pacific States Marine Fisheries Commission	NA18NMF4370300/ 22-021G	(93)	-
Pacific Fisheries Data Program	11.437	Pacific States Marine Fisheries Commission	NA22NMF4370332/ 23-015G	2,156,435	-
Pacific Fisheries Data Program	11.437			3,782,171	-
				5,939,166	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	Bering Sea Fishermen's Association	NA19NMF4380262/ AC-2102B	3,463	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438			16,164,536	4,805,340
				16,167,999	4,805,340
Marine Mammal Data Program	11.439			526,588	-
Regional Fishery Management Councils	11.441			43,368	-
Unallied Industry Projects	11.452			14,770	-
COVID-19 Unallied Management Projects	11.454	Pacific States Marine Fisheries Commission	13-20/21-2055	16,353	-
Meteorologic and Hydrologic Modernization Development	11.467			880,685	349,683
Unallied Science Program	11.472	Pacific States Marine Fisheries Commission	NA18NMF4720007/ 22-049G/ COOP 22-001	18,731	-
Unallied Science Program	11.472	North Pacific Research Board	NA19NM470069/ 2113A	153,353	-
Unallied Science Program	11.472	North Pacific Research Board	NA19NM470069/ 2118	(1,483)	-
Unallied Science Program	11.472	North Pacific Research Board	NA19NMF4720069/ 2011A	16,700	-
Unallied Science Program	11.472	North Pacific Research Board	NA19NMF4720069/ 2104A/ COOP 22-010	34,395	-
Unallied Science Program	11.472	North Pacific Research Board	NA21NMF4720289/ 2203/ COOP 22-013	32,564	-
Unallied Science Program	11.472			1,136,419	-
				1,390,679	-
Office for Coastal Management	11.473			29,214	3,785
Fisheries Disaster Relief	11.477	Pacific States Marine Fisheries Commission	NA21NMF4770006/ 23-079G/ COOP 23-066	86,227	-
Fisheries Disaster Relief	11.477	Pacific States Marine Fisheries Commission	NA21NMF4770006/ 23-086G/ COOP 23-068	14,162	-
				100,389	-
Manufacturing Extension Partnership	11.611			735,340	-
Marine Debris Program	11.999	Center for Alaskan Coastal Studies	SUBAWARD #12022: UAA 2022-2024	29,989	-
NOAA NMFS	11.U07		2019-IASI-004	106,542	-
National Marine Fisheries Joint Enforcement Agreement	11.U08		NMFS JEA FF2020	76,472	-

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National Marine Fisheries Joint Enforcement Agreement	11.U09		NMFS JEA FF2021	450,778	-
Total for U.S. Department of Commerce				45,717,271	5,302,581
U.S. Department of Defense					
Research and Development Cluster					
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-21-2-0010 MOD 01	276,139	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-22-2-0003 MOD 1	147,778	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-22-2-0011	17,618	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-22-2-0012	18,441	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-22-2-0015	18,424	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W9126G-21-2-0055	93,202	-
				571,602	-
Basic and Applied Scientific Research	12.300	University of Illinois at Champaign	090955-16969/N00014-18-1-2216	74,821	-
Basic and Applied Scientific Research	12.300		N00014-18-1-2386	75,472	62,847
Basic and Applied Scientific Research	12.300		N00014-19-1-2235	1,796,196	-
Basic and Applied Scientific Research	12.300		N00014-19-1-2451	126,279	-
Basic and Applied Scientific Research	12.300		N00014-19-1-2617	3,876,936	-
Basic and Applied Scientific Research	12.300		N00014-20-1-2799	76,920	-
Basic and Applied Scientific Research	12.300		N00014-21-1-2577	167,712	-
Basic and Applied Scientific Research	12.300		N00014-21-1-2717	251,800	208,480
Basic and Applied Scientific Research	12.300		N00014-21-1-2884	1,181	762
Basic and Applied Scientific Research	12.300		N00014-22-1-2049	1,793,837	-
Basic and Applied Scientific Research	12.300		N00014-22-1-2245	202,153	-
Basic and Applied Scientific Research	12.300		N00014-23-1-2003	378,173	-
				8,821,480	272,089
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	12.335		N62473-20-2-0001	144,250	-
Scientific Research - Combating Weapons of Mass Destruction	12.351		HDTRA121C0030	4,788,361	987,762
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	Fairbanks NSB School District	PO# 22001420 (FY22) - FFP/BAA	52,672	-
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	Fairbanks NSB School District	PO# 22001420 (FY22) - FFP	1,185	-
				53,857	-
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		W912HQ20C0055	491,612	-
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		W913ES20P0007	48,621	-
				540,233	-
Basic, Applied, and Advanced Research in Science and Engineering	12.630		HM04762110002	158,877	-
Air Force Defense Research Sciences Program	12.800		FA8650-16-C-1954	1,812	-
Resilience of boreal ecosystems assessed using high-frequency records of dissolved organic matter and nitrate in streams	12.U01		W912HQ18C0082	165,115	-
Resiliency and Vulnerability of Boreal Forest Habitat to the Interaction of Climate and Fire Disturbance across DoD Lands of Interior Alaska	12.U02	Northern Arizona University	SUBAGREEMENT NO. 1003724-03/W912HQ18C0086	2,548	-
OASD(NCB/TRAC) UARC for Research and Development in the Geophysical Detection of Nuclear Proliferation - ADMINISTRATION	12.U03		HQ003418D0027 HQ003418F0642	110,340	-
POA53-CESU 18-06 Mgt. Invasive Species, Ironwood Trees, Bellows Air Force Station, Oahu	12.U04		W911KB-14-2-0001 AO 28 MOD 5	206,735	-
UARC FIXED FEE ALL	12.U05		HQ003418D0027 FIXED FEES	1,121,945	-
Management, Species, Salmon Otter Lake Drainage	12.U06		W911KB-19-2-2001 MOD 2	66,311	-
Management Species, Bat Survey	12.U07		W911KB-19-2-2002 MOD 1	62	-
Mgt, Species, Beluga Whale Prey , All waters but Sixmile	12.U08		W911KB-19-2-2500 MOD 2	22,878	-
Army Collection Curation	12.U09		ORDER# W6L7AA-IGSA-FY1902	16,379	-
Management Species, Invasive Species--Multi Plant Species	12.U10		W911KB-19-2-2004 MOD 2	66,656	-

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Habitat Management & Mission Vulnerability, JBER Alaska	12.U11		W911KB-19-2-2503 MOD 1	39	-
UARC T5 ARCTIC GRAVITY	12.U12		HQ003418D0027 HQ003420F0255	103,331	-
UARC T6 HSAS	12.U13		HQ003418D0027 HQ003420F0283	495,048	495,048
GDNP UARC T8 Arctic GeoData	12.U14		HQ003418D0027 HQ003420F0285	13,395,826	7,124,454
UARC TO7 - Improving Small Event Characterization and Determination of Moment Tensor Uncertainties	12.U15		HQ003418D0027 HQ003420F0284	388,502	201,154
GDNP UARC Task Order #9	12.U16		HQ003418D0027 HQ003421F0012	446,517	159,744
Management, Species, Rare Plant Inventory (FXSB61516620)	12.U17		W911KB-20-2-2511	2,234	-
AtmoSense Background Characterization (ABC)	12.U18	SRI International	SUB# 54122/HR001121C0026	140,040	-
AIRWaveS: Atmosphere-Ionosphere Responses to Wave Signals	12.U19	University of New Hampshire	L0131/HR00112120003	28,941	-
Arctic and Subarctic Engineering Design Tool: Technology Transfer UFC 3-130 Revision	12.U20		W913E521C0010	46,843	-
GDNP UARC - Task Order 10	12.U21		HQ003418D0027 HQ003421F0549	120,398	-
ALCOM Arctic Initiatives	12.U22		FA500020D0013/FA500021F0066	8,268	-
Secure and Resilient Power Generation in Cold Regions Environments	12.U23		W913E521C0017	1,032,188	276,660
ALCOM Arctic Initiatives - ADSO/ARSOC (under Master G14217)	12.U24		FA251821F0025/F3LPBA1039A002 1	35,000	-
GDNP UARC - TO11 - Counter-Unmanned Aircraft System Technology to Protect Department of Defense Assets in the Arctic	12.U25		HQ003418D0027 HQ003422F0009	3,207,284	945,568
CubeSat Communications Platform (CCP) for On-orbit Verification and Validation of Communication Protocols aimed at Maximizing Information Throughput	12.U26	Space Dynamics Laboratory	CP0072007 (FFP)/FA9453-18-D0042	148,965	-
ADAC UNH Oil Spill Detection Project	12.U27		TASK ORDER # 70Z02322FMER00001	42,330	-
Army IGSA for Consultant A&E Service Contracting	12.U28		W6L7AA-IGSA-A601P-21-0001	901,755	-
TO12 - Enhancing Global Nuclear Detection	12.U29		HQ003418D0027 / HQ003422F0254	118,765	-
UARC - TO13 - Hybrid Power Station (HPS) Upgraded and Subject Matter Expert (SME) Support	12.U30		HQ003418D0027 HQ003422F0323	274,411	-
LRDR Space Weather Risk Reduction	12.U31	Johns Hopkins University, The	174429	23,315	-
GDNP UARC - TO14 - 3D Elevation Products	12.U32		HQ003418D0027 / HQ003422F0460	6,268,156	6,225,583
Alaska Preparedness and Response Contingency Planning	12.U33		FA500020D0013/FA251822F0062	71,382	-
Total for Research and Development Cluster				44,158,979	16,688,062
Marine Debris Program	11.999			58,374	-
Miscellaneous NOAA	11.U10		1305M320PNFFS0257/ IHP-20-159	43	-
Miscellaneous NOAA	11.U11		1305M320PNFFS0257P21002	29,254	-
Miscellaneous NOAA	11.U12		1305M320PNFFS0257P23005	7,044	-
Miscellaneous NOAA	11.U13		1333MF21PNFFS0207/ COOP 22-039	2,561	-
Miscellaneous NOAA	11.U14		1333MF22PNFFS0252/ COOP 23-038	15,000	-

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Miscellaneous NOAA	11.U15		1333MF23PNFFS0070/ COOP 23-128	7,178	-
Miscellaneous NOAA	11.U16		04-ABWJ-252/ CY2022/ PUA2022	14,895	-
Miscellaneous NOAA	11.U17		04-ABWJ-252/ CY2023/ PUA2023	3,809	-
Miscellaneous NOAA	11.U18		1305M321PNFFS0531/ COOP 22-041	652	-
Miscellaneous NOAA	11.U19		1333MF21PNFFS0241	24,822	-
Miscellaneous NOAA	11.U20		1333MF22PNFFS0040	270	-
Miscellaneous NOAA	11.U21		1333MF21PNFFS0255	8,521	-
Procurement Technical Assistance For Business Firms	12.002			660,902	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005			24,023	-
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113			1,847,642	-
National Guard Military Operations and Maintenance (O&M) Projects	12.401			20,808,998	-
National Guard ChalleNge Program	12.404			6,421,959	-
Legacy Resource Management Program	12.632			20,704	-
GenCyber Grants Program	12.903			74,981	-
Total for U.S. Department of Defense				74,190,611	16,688,062
U.S. Department of Housing & Urban Development					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers	14.871			2,578,387	-
Mainstream Vouchers	14.879			566,641	-
Total for Housing Voucher Cluster				3,145,028	-
Section 8 Project-Based Cluster					
Section 8 Housing Assistance Payments Program	14.195			2,377,445	-
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249			618,559	523,459
Total for Section 8 Project-Based Cluster				2,996,004	523,459
Moving to Work Demonstration Program (MTW)					
Public and Indian Housing	14.881				
Public Housing Capital Fund	14.850			10,322,574	-
Moving to Work Demonstration Program	14.872			3,625,199	-
Moving to Work Demonstration Program	14.881			33,529,031	-
Total Moving to Work Demonstration Program (MTW)				47,476,804	-
Mortgage Insurance Homes	14.117			22,722,908	-
Community Development Block Grants/Entitlement Grants	14.218			902,448	902,448
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228			9,262,551	8,956,301
Emergency Solutions Grant Program	14.231			220,179	220,179
COVID-19 Home Investment Partnerships Program	14.239			3,069,707	3,069,707
Home Investment Partnerships Program	14.239			4,012,526	3,658,920
				7,082,233	6,728,627
Housing Opportunities for Persons with AIDS	14.241			519,470	519,470
Continuum of Care Program	14.267			774,578	747,543
Housing Trust Fund	14.275			6,296,951	6,293,465
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	14.326			517,546	495,071
Public and Indian Housing Indian Loan Guarantee Program	14.865			3,269,239	-
Family Self-Sufficiency Program	14.896			352,749	-

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Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Total for U.S. Department of Housing & Urban Development				105,538,688	25,386,563
U.S. Department of the Interior					
Fish and Wildlife Cluster					
Sport Fish Restoration	15.605			11,913,064	
Wildlife Restoration and Basic Hunter Education	15.611			36,074,359	1,260,131
Total for Fish and Wildlife Cluster				47,987,423	1,260,131
Research and Development Cluster					
Alaska Terrestrial AIM Task Order AK-2 Revised - Greater Moose's Tooth and Willow Oil and Gas Development Areas	15.200		140L0618F0385-P0003	28,714	-
Recreation and Visitor Services	15.225		L17AC00316	93,269	64,233
Recreation and Visitor Services	15.225		L21AC10075	1,287	-
Recreation and Visitor Services	15.225		L21AC10337	77,984	19,749
				172,540	83,982
BLM Fuels Management and Community Fire Assistance Program Activities	15.228		L20AC00254	3,931	-
BLM Fuels Management and Community Fire Assistance Program Activities	15.228		L22AC00566-01	26,422	-
				30,353	-
Invasive and Noxious Plant Management	15.230		L17AC00235-4	75,719	-
Fish, Wildlife and Plant Conservation Resource Management	15.231		L16AC00239 MOD 0002	9,738	-
Joint Fire Science Program	15.232		L20AC00383	245,344	-
Joint Fire Science Program	15.232		L20AC00437	207,516	-
				452,860	-
Rangeland Resource Management	15.237		L22AC00519-01	30,888	-
Rangeland Resource Management	15.237		L22AC00633-02	49,310	-
				80,198	-
Fisheries and Aquatic Resources Management	15.244		L17AC00182	77,845	-
Fisheries and Aquatic Resources Management	15.244		L22AC00329-01	7,024	-
Fisheries and Aquatic Resources Management	15.244		L22AC00342-01	2,678	-
Fisheries and Aquatic Resources Management	15.244		L23AC00108-00	33,354	-
				120,901	-
Wildlife Resource Management	15.247		L19AC00251	6,252	-
Wildlife Resource Management	15.247		L20AC00358	23,135	-
Wildlife Resource Management	15.247		L22AC00568-01	22,520	-
				51,907	-
National Landscape Conservation System	15.248		L21AC10151	19,241	-
Alaska Coastal Marine Institute	15.421		M19AC00008	72,741	-
Alaska Coastal Marine Institute	15.421		M19AC00017	49,441	6,698
Alaska Coastal Marine Institute	15.421		M19AC00020	44,047	-
Alaska Coastal Marine Institute	15.421		M20AC00001	19,274	-
Alaska Coastal Marine Institute	15.421		M20AC10007-00	41,155	-
Alaska Coastal Marine Institute	15.421		M20AC10010	10,182	-
Alaska Coastal Marine Institute	15.421		M20AC10012-00	65,698	16,165
Alaska Coastal Marine Institute	15.421		M20AC10013-00	16,982	2,329
Alaska Coastal Marine Institute	15.421		M20AC10016-00	19,044	-
Alaska Coastal Marine Institute	15.421		M21AC00013	73,647	-
Alaska Coastal Marine Institute	15.421		M21AC00014	144,430	-
Alaska Coastal Marine Institute	15.421		M21AC00016	7,589	-
Alaska Coastal Marine Institute	15.421		M21AC00017-00	61,377	-
Alaska Coastal Marine Institute	15.421		M22AC00011	30,721	-
Alaska Coastal Marine Institute	15.421		M22AC00012	27,596	-
				683,924	25,192
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423	University of Texas at Austin	UTAUS-SUB00000379AM2/M19AC00012	46,554	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		1123147	38,396	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		M17AC00016	74,859	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		M17AC00020	93,474	60,449
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		M19AC00021	274,957	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		M21AC00015 (YR2 PASSA)	640,063	367,066
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		M22AC00007	44,949	8,542
				1,213,252	436,057
Providing Water to At-Risk Natural Desert Terminal Lakes	15.508		F21AC02185-00	14,874	-
NFWF Summer Scholars Program with ANSEP	15.600	National Fish & Wildlife Foundation	5101.22.074541/NFWF FS ID NI.A001	125,268	-

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Fish and Wildlife Management Assistance	15.608		F19AC00989 / F19AC01010	6,590	-
Fish and Wildlife Management Assistance	15.608		F20AC00016-02	30,019	-
Fish and Wildlife Management Assistance	15.608		F20AC00063	1,689	-
Fish and Wildlife Management Assistance	15.608		F20AC11671-03	56,862	-
Fish and Wildlife Management Assistance	15.608		F20AC12146-00 NCE 053123	15,782	-
Fish and Wildlife Management Assistance	15.608		F21AC02120-00	33,881	-
Fish and Wildlife Management Assistance	15.608		F22AC02023	9,947	-
Fish and Wildlife Management Assistance	15.608		F22AC02396	25,967	-
Fish and Wildlife Management Assistance	15.608		F22AC02486-00	1,148	-
Fish and Wildlife Management Assistance	15.608		F23AP00036-00	8,348	-
				<u>190,233</u>	-
Cooperative Endangered Species Conservation Fund	15.615		F21AP02218 5FWSESAE27	7,862	-
State Wildlife Grants	15.634		ADN 1122093	2,738	-
State Wildlife Grants	15.634		ADN 1123074	74,450	-
State Wildlife Grants	15.634		ADN 1123123	21,205	-
				<u>98,393</u>	-
Candidate Species Conservation	15.660		F20AC11537	8,177	-
Candidate Species Conservation	15.660		F20AC11981	10,915	-
				<u>19,092</u>	-
Fish and Wildlife Coordination and Assistance	15.664		F21AC01826-00	112,761	-
Fish and Wildlife Coordination and Assistance	15.664		F21AC02490	11,582	-
				<u>124,343</u>	-
Adaptive Science	15.670		F20AC00056	11,213	-
Cooperative Ecosystem Studies Units	15.678	Alaska Conservation Foundation	USFWS-21-03/F20AC10873	85	-
Cooperative Ecosystem Studies Units	15.678		F16AC01020 MOD 6 ISSUED	67,289	-
Cooperative Ecosystem Studies Units	15.678		F18AC00943	5,002	-
Cooperative Ecosystem Studies Units	15.678		F18AC00958	7,397	-
Cooperative Ecosystem Studies Units	15.678		F20AC00140 MOD 1	23,020	-
Cooperative Ecosystem Studies Units	15.678		F20AC10930	125,613	-
				<u>228,406</u>	-
StateView Program Development and Operations for the State of Alaska	15.800	America View, Inc.	AV18-AK-01/G18AP00077	37,146	-
Landsat And The Cryosphere: Tracking Interactions Between Ice, Snow, and the Earth System	15.800	University of Colorado, Boulder	1561259 / PO# 1001591247(YRS)/140G0118C0005	21,727	-
Chaparral Quote 22015 and 22016, USGS PO 140G0322P0324 (55 x Model 64Vx2 sensors)	15.800		140G0322P0324	170,700	-
Combining local traditional knowledge and machine learning to predict the future safety of shellfish harvests in a changing climate	15.800		G21AC10652-00	17,149	-
Community engagement in a stream-network assessment of salmon thermal-habitat in the Situk River watershed of Yakutat, Alaska	15.800		G22AC00562-00	35,531	-
How do snow avalanches impact landscape characteristics and mountain goat populations in southeast Alaska?	15.800		G22AC00564	90,348	-
Impacts of Cryospheric change on aquatic flows and freshwater habitat quality for Pacific salmon and coastal communities	15.800		G22AC00582-00	54,282	-
Barry Arm Seismic Development IPA	15.800		UAF-USGS IPA SIGNED	105,031	-
				<u>531,914</u>	-
Assistance to State Water Resources Research Institutes	15.805		G21AP10613	114,162	13,750
U.S. Geological Survey Research and Data Collection	15.808	University of Southern California, SCEC	SCON-00003716/G22AC00070	34,942	-
U.S. Geological Survey Research and Data Collection	15.808		G20AC00032	689,361	-
U.S. Geological Survey Research and Data Collection	15.808		G21AC10679	98,095	-
U.S. Geological Survey Research and Data Collection	15.808		G21AC10741	18,853	-
U.S. Geological Survey Research and Data Collection	15.808		G22AC00001	2,723,052	-
U.S. Geological Survey Research and Data Collection	15.808		G22AC00072-01	50,000	-
U.S. Geological Survey Research and Data Collection	15.808		G23AC00294-00	12,456	-
				<u>3,626,759</u>	-
National Cooperative Geologic Mapping	15.810		G21AC10467	2,360	-
National Cooperative Geologic Mapping	15.810		G22AC00170	18,010	-
				<u>20,370</u>	-
Cooperative Research Units	15.812		G16AC00347 RWO 224	133,023	-
Cooperative Research Units	15.812		G16AC00350 RWO 220	42,693	1,786
Cooperative Research Units	15.812		G18AC00116 RWO 227	235,680	-
Cooperative Research Units	15.812		G18AC00165 RWO 230	16,796	-
Cooperative Research Units	15.812		G18AC00261 RWO 228	66,408	-
Cooperative Research Units	15.812		G19AC00282	28,196	-
Cooperative Research Units	15.812		G19AC00283 RWO 232	26,427	-
Cooperative Research Units	15.812		G20AC00041	60,453	-
Cooperative Research Units	15.812		G20AC00397 RWO 240	33,985	-

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Cooperative Research Units	15.812		G21AC00004 RWO 241	8,703	-
Cooperative Research Units	15.812		G21AC00009 RWO 242	54,531	-
Cooperative Research Units	15.812		G21AC00010 RWO 243	61,860	-
Cooperative Research Units	15.812		G21AC10079 RWO 244	78,594	-
Cooperative Research Units	15.812		G21AC10083 RWO 245	59,627	-
Cooperative Research Units	15.812		G21AC10092 RWO 246	177,510	-
Cooperative Research Units	15.812		G21AC10185 RWO 247	6,092	-
Cooperative Research Units	15.812		G21AC10351	63,210	-
Cooperative Research Units	15.812		G21AC10524 RWO 250	18,981	-
Cooperative Research Units	15.812		G21AC10528 RWO248	38,585	-
Cooperative Research Units	15.812		G21AC10530 RWO251	9,647	-
Cooperative Research Units	15.812		G21AC10779 RWO 252	4,399	-
Cooperative Research Units	15.812		G21AC10780 RWO 253	4,280	-
Cooperative Research Units	15.812		G22AC00498 RWO254	7,705	-
				<u>1,237,385</u>	<u>1,786</u>
Volcano Hazards Program Research and Monitoring	15.818		G18AC00132	795	-
Volcano Hazards Program Research and Monitoring	15.818		G21AC10384	<u>2,009,980</u>	<u>-</u>
				2,010,775	-
National and Regional Climate Adaptation Science Centers	15.820		G17AC00213	1,379,631	15,001
National and Regional Climate Adaptation Science Centers	15.820		G19AC00004	136,075	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10109	95,482	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10110	37,922	11,152
National and Regional Climate Adaptation Science Centers	15.820		G21AC10675	41,940	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10676	156,007	96,456
National and Regional Climate Adaptation Science Centers	15.820		G21AC10692	63,618	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10695	62,902	56,543
National and Regional Climate Adaptation Science Centers	15.820		G21AC10702	24,111	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10705	54,611	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10718	73,828	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10736	51,303	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10759	73,488	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10867	116,299	25,800
National and Regional Climate Adaptation Science Centers	15.820		G22AC00604	40,975	32,393
National and Regional Climate Adaptation Science Centers	15.820		G23AC00094	6,377	-
National and Regional Climate Adaptation Science Centers	15.820		G23AC00164-00	36,696	-
National and Regional Climate Adaptation Science Centers	15.820		G23AC00238-00	<u>310</u>	<u>-</u>
				2,451,575	237,345
Natural Resource Stewardship	15.944		P21AC11408	97,637	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945	Western Washington University	SUBAWARD NO 54133-A-Y3-AMD 3/P18AC00469	5,824	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		19-JV-11261919-092 -MOD 3	74,967	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P16AC00347	135	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P16AC00705	10,758	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P17AC00303	5,097	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P17AC00509	13,421	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P17AC00829	38,404	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P17AC00875-04-MOD 4	81,932	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P17AC01007	8,692	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P18AC00921	39,217	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00205	47,737	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00212 MOD 1	7,861	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00351	43,332	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00674	57,681	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00826	129,535	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00031	8,410	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00170-01	36,028	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00171	34,732	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00178	67,921	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00179	18,967	-

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Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00206	84,375	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00270-01 MOD 1	17,065	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00623	16,466	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00681-01	99,163	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P21AC10273	8,380	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P21AC11903	40,002	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P21AC12000-00	7,015	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P21AC12194	57,649	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P22AC00741-00	6,048	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P22AC02201-00	1,216	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC00128-00	12,036	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC00429	6,012	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC00488	17,490	-
				<u>1,103,568</u>	<u>-</u>
Total for Research and Development Cluster				<u>14,953,176</u>	<u>798,112</u>
Alaska Native Science and Engineering	15.013			110,352	-
Energy Community Revitalization Program (ECRP)	15.018			699,963	-
Safety of Dams on Indian Lands	15.065			10,967	-
Earth Mapping Resources Initiative	15.073			150,495	-
Cultural and Paleontological Resources Management	15.224			1,636,573	-
Payments in Lieu of Taxes	15.226			12,213,061	-
Environmental Quality and Protection	15.236			41,090	-
Fisheries and Aquatic Resources Management	15.244			148,511	-
Plant Conservation and Restoration Management	15.245			14,288	-
Threatened and Endangered Species	15.246			128,104	-
Wildlife Resource Management	15.247			58,174	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423			204,723	-
Federal Oil and Gas Royalty Management State and Tribal Coordination	15.427			127,098	-
National Petroleum Reserve - Alaska	15.439			3,641,421	3,641,421
Fish and Wildlife Management Assistance	15.608			1,533,121	-
Coastal Wetlands Planning, Protection and Restoration	15.614			312,604	-
Cooperative Endangered Species Conservation Fund	15.615			198,313	61,413
Clean Vessel Act	15.616			23,196	23,196
State Wildlife Grants	15.634			2,830,507	15,857
Alaska Subsistence Management	15.636	Orutsararmiut Native Council	F22AC01433/ COOP 23-058	7,410	-
Alaska Subsistence Management	15.636			<u>2,228,963</u>	<u>4,224</u>
				<u>2,236,373</u>	<u>4,224</u>
Migratory Bird Joint Ventures	15.637			36,467	-
Tribal Wildlife Grants	15.639	Chenega IRA Council	F21AP00803/ COOP 21-076	14,571	-
Alaska Migratory Bird Co-Management Council	15.643			41,041	-
Migratory Bird Conservation	15.647			21,181	-
National Wildlife Refuge System Enhancements	15.654			159,168	-

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Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Migratory Bird Monitoring, Assessment and Conservation	15.655			11,492	-
Endangered Species Recovery Implementation	15.657			282,274	-
Candidate Species Conservation	15.660			7,155	-
NFWF-USFWS Conservation Partnership	15.663	National Fish and Wildlife Foundation	F18AP00036 / 0801.19.063346	2,560	-
NFWF-USFWS Conservation Partnership	15.663	National Fish & Wildlife Foundation	74008-0801.22, F21AC00276-00	1,649	-
				<hr/> 4,209	-
Fish and Wildlife Coordination and Assistance	15.664			15,852	-
U.S. Geological Survey Research and Data Collection	15.665			1,486	-
Yukon River Salmon Research and Management Assistance	15.671			291,783	-
Prescott Marine Mammal Rescue Assistance	15.683	Alaska SeaLife Center	R0127-01	682	-
Prescott Marine Mammal Rescue Assistance	15.683			<hr/> 15,392	-
				16,074	-
White-nose Syndrome National Response Implementation	15.684			85	-
U.S. Geological Survey Research and Data Collection	15.808			4,115,946	-
National Cooperative Geologic Mapping	15.810			465,560	-
National Geological and Geophysical Data Preservation	15.814			52,937	-
Volcano Hazards Program Research and Monitoring	15.818			1,923,265	-
Historic Preservation Fund Grants-In-Aid	15.904			999,988	72,000
Outdoor Recreation Acquisition, Development and Planning	15.916			220,865	278,871
Save America's Treasures	15.929			324,608	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945			456,372	-
Cultural Resources Management	15.946			111,319	-
Bureau of Land Management Fire Suppression	15.999			4,179,302	-
Miscellaneous Fish & Wildlife Service	15.U01		1011309084	388,532	-
APL Yard Buskin	15.U02		NOAA15NRD01-0004	106	-
Total for U.S. Department of the Interior				<hr/> <hr/> 103,401,171	6,155,225
U.S. Department of Justice					
Research and Development Cluster					
Juvenile Mentoring Program	16.726	National 4H Council	NMP11/2020-JU-FX-0031	39,292	-
Evaluation of Alaska Department of Corrections Statewide Recidivism Reduction Strategic Plan	16.U01		ADN 2020013-4	14,631	-
Support for Research, Testing, and Evaluation of Counter-Unmanned Aerial Systems in Law Enforcement Operations	16.U02		15PNUJ-22-GK-00247-BRND	43,919	-
Total for Research and Development Cluster				<hr/> <hr/> 97,842	-
Sexual Assault Services Formula Program	16.017			372,986	356,816
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034			251,332	-
Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program	16.203			21,403	-
Services for Trafficking Victims	16.320			116,291	116,291
Alaska Full Faith and Credit Training and Technical Assistance Initiative	16.526			54,918	4,666
Juvenile Justice and Delinquency Prevention	16.540			390,928	182,121
State Justice Statistics Program for Statistical Analysis Centers	16.550			35,178	-
National Criminal History Improvement Program (NCHIP)	16.554			2,128,856	363,394

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Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Crime Victim Assistance	16.575			1,121,741	884,544
Crime Victim Compensation	16.576			727,559	-
Crime Victim Assistance/Discretionary Grants	16.582	University of Missouri	00071414-1	68,283	-
Drug Court Discretionary Grant Program	16.585			185,944	-
Violence Against Women Formula Grants	16.588			918,283	744,513
Residential Substance Abuse Treatment for State Prisoners	16.593			228,530	-
Bulletproof Vest Partnership Program	16.607			11,459	-
Project Safe Neighborhoods	16.609			112,251	-
Law Enforcement Mental Health and Wellness Act	16.710			57,482	-
Special Data Collection and Statistical Studies	16.734			335,440	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Anchorage Police Department	MOA APD PROG #4000071	4,014	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738			920,080	206,457
				<u>924,094</u>	<u>206,457</u>
DNA Backlog Reduction Program	16.741			957,689	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742			352,745	5,465
Edward Byrne Memorial Competitive Grant Program	16.751			28,877	28,877
Congressionally Recommended Awards	16.753			2,388,033	2,388,033
Harold Rogers Prescription Drug Monitoring Program	16.754			323,504	-
Second Chance Act Reentry Initiative	16.812			625,221	-
NICS Act Record Improvement Program	16.813			730,586	504,095
Innovations in Community-Based Crime Reduction	16.817			400,295	-
Emergency Federal Law Enforcement Assistance Grant	16.824			2,182,241	2,182,241
National Sexual Assault Kit Initiative	16.833			63,841	-
Body Worn Camera Policy and Implementation	16.835			169,673	-
VOCA Tribal Victim Services Set-Aside Program	16.841	Fox Valley Technical College	D2019008056 MOD 2	2,415	-
Equitable Sharing Program	16.922			136,865	-
Total for U.S. Department of Justice				<u>16,522,784</u>	<u>7,967,513</u>
U.S. Department of Labor					
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	17.207			5,343,191	-
Jobs for Veterans State Grants	17.801			619,016	-
Total for Employment Service Cluster				<u>5,962,207</u>	<u>-</u>
WIOA Cluster					
WIOA Adult Program	17.258			3,824,773	-
WIOA Youth Activities	17.259			4,735,233	2,765,798
WIOA Dislocated Worker Formula Grants	17.278			9,759,990	399,167
Total for WIOA Cluster				<u>18,319,996</u>	<u>3,164,965</u>
Labor Force Statistics	17.002			623,715	-
Compensation and Working Conditions	17.005			83,603	-
COVID-19 Unemployment Insurance	17.225			552,617	-
Unemployment Insurance	17.225			<u>84,318,025</u>	<u>-</u>
				84,870,642	-
Senior Community Service Employment Program	17.235			1,299,627	82,881
Trade Adjustment Assistance	17.245			10,165	-
Reentry Employment Opportunities	17.270			23,722	-
Work Opportunity Tax Credit Program (WOTC)	17.271			52,927	-

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Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Temporary Labor Certification for Foreign Workers	17.273			64,091	-
Apprenticeship USA Grants	17.285			815,646	181,711
Occupational Safety and Health State Program	17.503			1,653,292	-
Consultation Agreements	17.504			675,479	-
Mine Health and Safety Grants	17.600			168,226	-
Total for U.S. Department of Labor				114,623,338	3,429,557
U.S. Department of State					
Research and Development Cluster					
International Programs to Combat Human Trafficking	19.019	Research Foundation of the City University of New York	SUBAWARD F2067-02 MOD 1/SSJTIP22CA0001	61,369	-
Total for Research and Development Cluster				61,369	-
Energy Governance and Reform Programs	19.027	University of Utah	SUB 10058503-01 PO U000285871	213,734	-
AEECA/ESF PD Programs	19.900			833,933	702,865
Total for U.S. Department of State				1,109,036	702,865
U.S. Department of Transportation					
Federal Motor Carrier Safety Assistance Cluster					
Motor Carrier Safety Assistance	20.218			1,892,087	-
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237			152,254	-
Total for Federal Motor Carrier Safety Assistance Cluster				2,044,341	-
Federal Transit Cluster					
Federal Transit Capital Investment Grants	20.500			28,857	28,857
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526			3,830,846	3,832,735
Total for Federal Transit Cluster				3,859,703	3,861,592
Highway Planning and Construction Cluster					
COVID-19 Highway Planning and Construction	20.205			11,480,965	847,423
Highway Planning and Construction	20.205			699,826,931	5,843,349
Recreational Trails Program	20.219			1,123,652	399,337
Federal Lands Access Program	20.224			112,682	-
Total for Highway Planning and Construction Cluster				712,544,230	7,090,109
Highway Safety Cluster					
State and Community Highway Safety	20.600			3,255,784	779,611
National Priority Safety Programs	20.616			2,667,503	1,462,971
Total for Highway Safety Cluster				5,923,287	2,242,582
Research and Development Cluster					
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-012	955	-
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-016	3,717	-
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-017	109,149	-
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-08	8,948	-
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-19	45,918	-
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-20	12,700	-
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-21	90,814	-
				272,201	-
Highway Research and Development Program	20.200		69056720C000029	110,098	-
Highway Planning and Construction	20.205		ADN 2538014 / 2518039	48,300	-
Highway Planning and Construction	20.205		ADN 2508045 AMD 2	14,943	-
Highway Planning and Construction	20.205		ADN 2538021	6,105	-
				69,348	-
University Transportation Centers Program	20.701	University of Washington	UWSC10217	328,261	-
University Transportation Centers Program	20.701		BPO28344/69A3551747110 69A3551747129	1,051,209	563,705
				1,379,470	563,705
Total for Research and Development Cluster				1,831,117	563,705
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513			203,742	191,377

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Total for Transit Services Programs Cluster				203,742	191,377
COVID-19 Airport Improvement Program	20.106			59,200,002	-
Airport Improvement Program	20.106			191,294,084	-
				250,494,086	-
Highway Research and Development Program	20.200			65,655	-
Highway Training and Education	20.215			175,658	-
Federal Lands Access Program	20.224			3,149,333	-
Commercial Driver's License Program Implementation Grant	20.232			95,098	-
Consolidated Rail Infrastructure and Safety Improvements	20.325			837,555	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505			257,683	257,683
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	20.509			18,503,455	10,855,452
Formula Grants for Rural Areas and Tribal Transit Program	20.509			5,587,636	2,591,278
				24,091,091	13,446,730
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614			53,645	-
National Priority Safety Programs	20.616			3,045	-
Payments for Small Community Air Service Development	20.930			(28)	-
Clean-up Contaminated Sites in Alaska	20.U01		DTFAWN-15-A-80000	89,111	-
Total for U.S. Department of Transportation				1,005,718,352	27,653,778
U.S. Department of Treasury					
COVID-19 Coronavirus Relief Fund	21.019			586,953	586,953
COVID-19 Emergency Rental Assistance	21.023			28,057,628	26,615,141
COVID-19 - Homeowner Assistance Fund	21.026			35,835,369	34,077,847
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			217,480,866	5,537,561
State Small Business Credit Initiative (SSBCI) - Operating Funds	21.U01		G00015169	239,973	-
Total for U.S. Department of Treasury				282,200,789	66,817,502
Equal Employment Opportunity Commission					
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002			100,850	-
Total for Equal Employment Opportunity Commission				100,850	-
General Services Administration					
Donation of Federal Surplus Personal Property	39.003			16,702,615	-
Total for General Services Administration				16,702,615	-
National Aeronautics and Space Administration					
Research and Development Cluster					
Science	43.001	Arizona State University	ASUB00000752/80NSSC21M0007	47,054	
Science	43.001	Carnegie Mellon University	SUB# 1110245-439456/80NSSC20K1296	39,128	
Science	43.001	Carnegie Mellon University	1110244-438416/80NSSC20K1595	60,242	
Science	43.001	Clemson University	SUB NO. 2153-204-2013427/80NSSC19K0822	1,018	
Science	43.001	Clemson University	2378-204-2015147/80NSSC22K0018	16,753	
Science	43.001	Clemson University	2425-204-2015473/80NSSC22K1010	2,767	
Science	43.001	Columbia University	1(GG015418) / PO#G13877/G13974/80NSSC19	8,873	
Science	43.001	Cornell University	K1096 SUBAWARD # 142076-22019/NASA PSTARR Award	66,430	
Science	43.001	Embry-Riddle Aeronautical University	#80NSSC20K1133 61684-03/80NSSC21K1354	51,387	

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Science	43.001	Embry-Riddle Aeronautical University	61704-01 / PO#272608/80NSSC22K0310	10,340	
Science	43.001	JPL	1666752/80NM0018D0004	18,374	
Science	43.001	JPL	1670285/80NM0018D0004	22,573	
Science	43.001	Montana State University	NEBP-131/80NSSC22M0003	2,588	
Science	43.001	New Jersey Institute of Technology (NJIT)	(NP) 997484/80NSSC21K0132	30,681	
Science	43.001	Purdue University	120000447-022/80NSSC22K1252	3,343	
Science	43.001	Space Science Institute	SUBAWD NO. 01090/80NSSC21K1683	17,998	
Science	43.001	University of California Berkeley	00010895 PO#BB01534160/80NSSC21K1690	16,894	
Science	43.001	University of California Los Angeles	2090 G XA211/80NSSC18K0937	4,227	
Science	43.001	University of California Santa Barbara NCEAS	KK1831/80NSSC17K0692	2,036	
Science	43.001	University of Memphis	A20-0099-S001 MOD 2	58,160	
Science	43.001	University of New Hampshire	PZL0255/80NSSC22K0642	14,423	
Science	43.001	University of Washington	UWSC13748 BPO66535/80NSSC22K0682	7,501	
Science	43.001	Woods Hole Oceanographic Institution	A101521/80NSSC20K1290	29,994	
Science	43.001		80GSFC18C0138	12,672,863	36,000
Science	43.001		80NNSC21K0961	7,353	
Science	43.001		80NSSC17K0566	15,269	15,251
Science	43.001		80NSSC18K0317	154,199	43,541
Science	43.001		80NSSC18K0797	164,227	146,314
Science	43.001		80NSSC18K1360	19,960	4,821
Science	43.001		80NSSC18K1376	124,317	
Science	43.001		80NSSC19K0553 P00003 NCE	58,003	
Science	43.001		80NSSC19K0822	160,058	58,072
Science	43.001		80NSSC19K0843	146,738	96,043
Science	43.001		80NSSC19K0844	231,795	88,277
Science	43.001		80NSSC19K0941	147,994	
Science	43.001		80NSSC19K0981	19,212	
Science	43.001		G00012732	76,278	
Science	43.001		G00012818	35,299	
Science	43.001		G00013009	1,537	
Science	43.001		80NSSC20K0073	19,426	
Science	43.001		80NSSC20K0315	91,939	40,543
Science	43.001		80NSSC20K0658	7,406	
Science	43.001		80NSSC20K0761	100,297	
Science	43.001		80NSSC20K0922	114,020	61,768
Science	43.001		80NSSC20K1068	87,181	14,256
Science	43.001		80NSSC20K1279	395,159	155,898
Science	43.001		80NSSC20K1513	10,401	
Science	43.001		80NSSC20K1670	115,527	
Science	43.001		80NSSC20K1675	10,897	
Science	43.001		80NSSC20K1757	92,552	
Science	43.001		80NSSC21K0002	98,780	87,083
Science	43.001		80NSSC21K0264	73,477	
Science	43.001		80NSSC21K0428	207,139	36,686
Science	43.001		80NSSC21K0626	75,052	
Science	43.001		80NSSC21K0748	123,588	
Science	43.001		80NSSC21K0858	156,131	24,480
Science	43.001		80NSSC21K1174	113,167	
Science	43.001		80NSSC21K1595	51,892	
Science	43.001		80NSSC21K1599	39,716	
Science	43.001		80NSSC21K1820	52,718	
Science	43.001		80NSSC21K1913	548,081	
Science	43.001		80NSSC21K2009	75,707	16,890
Science	43.001		80NSSC21K2012	25,235	
Science	43.001		80NSSC21K2074	145,628	
Science	43.001		80NSSC21M0059	65,024	
Science	43.001		80NSSC22K0008	5,611	
Science	43.001		80NSSC22K0274	59,480	
Science	43.001		80NSSC22K0304	26,258	
Science	43.001		80NSSC22K0311	128,091	16,258
Science	43.001		80NSSC22K0367	17,938	
Science	43.001		80NSSC22K0377	33,639	
Science	43.001		80NSSC22K0579	447,871	225,570
Science	43.001		80NSSC22K0669	9,963	
Science	43.001		80NSSC22K0834	7,594	
Science	43.001		80NSSC22K0988	41,885	
Science	43.001		80NSSC22K1055	20,793	
Science	43.001		80NSSC22K1089	16,069	
Science	43.001		80NSSC22K1255	25,521	
Science	43.001		80NSSC22K1257	5,482	
Science	43.001		80NSSC22K1270	53,157	
Science	43.001		80NSSC22K1302	29,159	
Science	43.001		80NSSC22K1780	4,028	

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Science	43.001		80NSSC22K1868	30,917	
Science	43.001		80NSSC22K1915	87,119	
Science	43.001		80NSSC23K0033	22,770	
Science	43.001		80NSSC23K0227	45,864	
Science	43.001		80NSSC23K0341	86,702	
Science	43.001		80NSSC23K0469	15,360	
Science	43.001		80NSSC23K0879	8,649	
Science	43.001		NNX16AC32G	38,918	38,983
Science	43.001		NNX16AC52A	449,606	80,446
Science	43.001		NNX17AC57A	24,517	
Science	43.001		NNX17AI38G	147,579	112,908
Science	43.001		SUBCONTRACT NO. 1639003	69,338	
Science	43.001		SUBCONTRACT NO. 1666039	85,562	
				<u>19,509,466</u>	<u>1,400,268</u>
Office of Stem Engagement (OSTEM)	43.008		80NSSC19M0062	46,388	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC19M0154	187,603	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC20M0070	674,056	36,594
Office of Stem Engagement (OSTEM)	43.008		80NSSC20M0137	3,024	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC20M0212	212,297	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC20M0266	288,177	277,173
Office of Stem Engagement (OSTEM)	43.008		80NSSC21K1653	28,107	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC21M0321	235,528	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC22M0046	141,979	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC22M0176	67,037	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC22M0235	65,441	-
Office of Stem Engagement (OSTEM)	43.008		NNX15AI03H	1,566	-
				<u>1,951,203</u>	<u>313,767</u>
Time History of Events and Macroscale Interactions during Substorms (THEMIS) - Extended Phase E FY21	43.U01	University of California	SUB# 00010657/PO#BB01694894/NA SS-02099	80,274	-
AGN Feeding and Feedback in NGC 4151	43.U02	Boston University	JWST-AR-02554.004-A	1,478	-
Dust in the Wind: testing a new paradigm for the nature of AGN feedback	43.U03	University of California	JWST-GO- 02064.009-A	626	-
Closing in on the Launching Sites of AGN outflows	43.U04		JWST-GO-01670.002-A AMND 1	40,792	-
Total for Research and Development Cluster				<u>21,583,839</u>	<u>1,714,035</u>
Total for National Aeronautics and Space Administration				<u>21,583,839</u>	<u>1,714,035</u>
Institute of Museum and Library Services					
COVID-19 Grants to States	45.310			(23,612)	(23,612)
Grants to States	45.310			1,109,567	897,130
				<u>1,085,955</u>	<u>873,518</u>
Total for Institute of Museum and Library Services				<u>1,085,955</u>	<u>873,518</u>
National Endowment for the Arts					
Promotion of the Arts Grants to Organizations and Individuals	45.024			2,110	-
COVID-19 Promotion of the Arts Partnership Agreements	45.025			397,777	366,025
Promotion of the Arts Partnership Agreements	45.025			854,943	336,776
				<u>1,252,720</u>	<u>702,801</u>
Total for National Endowment for the Arts				<u>1,254,830</u>	<u>702,801</u>
National Endowment for the Humanities					
Promotion of the Humanities Division of Preservation and Access	45.149			122,470	34,403
Total for National Endowment for the Humanities				<u>122,470</u>	<u>34,403</u>
National Science Foundation					
Research and Development Cluster					
Engineering	47.041		1740075 (CBET)	142,920	-
Engineering	47.041		1752601 (CBET)	47,254	-
Engineering	47.041		2034380 (CMMI)	81,481	-
Engineering	47.041		2114015 (CMMI)	48,023	-
Engineering	47.041		2150389 (EEC)	48,564	-
Engineering	47.041		FAIN 1825490	6,904	-
				<u>375,146</u>	<u>-</u>
Mathematical and Physical Sciences	47.049		1806113 MOD 1	27,790	-
Mathematical and Physical Sciences	47.049		1909869 (DMS)	68,436	-
Mathematical and Physical Sciences	47.049		1911242 NCE 083123	70,500	-
Mathematical and Physical Sciences	47.049		2009980 (DMS)	71,932	-
Mathematical and Physical Sciences	47.049		2010617 (PHY)	130,973	-

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Mathematical and Physical Sciences	47.049		2019123	15,536	-
Mathematical and Physical Sciences	47.049		2051760 (DMS)	116,198	-
Mathematical and Physical Sciences	47.049		2203761-000	34,857	-
Mathematical and Physical Sciences	47.049		2203776 (DMS)	16,580	-
				<u>552,802</u>	-
Geosciences	47.050	Columbia University	1(GG013282-01)/PO SAPO G16078/1839198 (OPP)	75,753	-
Geosciences	47.050	Cornell University	SUBAWARD NO:140804-21466/AGS-2146187	1,484	-
Geosciences	47.050	Cornell University	SUBAWARD 83568-11156 MOD 1/FAIN1818216 AGS	17,637	-
Geosciences	47.050	Massachusetts Institute of Technology	SUBAWARD NO. 107294AGS-1726377	12,815	-
Geosciences	47.050	Oregon State University	SUBAWARD # S2089C-B/1929992 (OPP)	42,228	-
Geosciences	47.050	Pennsylvania State University, The	S000076-NSF MOD 3 NCE/ICER-1927827	23,269	-
Geosciences	47.050	Pennsylvania State University	S000079-NSF/ICER-1927827	275,611	-
Geosciences	47.050	Princeton University	SUB00000611	6,709	-
Geosciences	47.050	University of Arizona	559344/1834685 (OPP)	9,827	-
Geosciences	47.050	University of Colorado	1560318/ PO	69,424	-
Geosciences	47.050	University of Georgia	SUB00002210/1940082 (ICER)	71,956	-
Geosciences	47.050	University of Georgia	AWD-002863-G11/2131914	45,917	-
Geosciences	47.050	University of Texas at Austin	UTAUS-	155,449	-
Geosciences	47.050	Woodwell Climate Research Center	SUB00000050AM2/1656026 WOODWELL-BGX403-02/2052107	46,799	-
Geosciences	47.050		0205167	10,691	-
Geosciences	47.050		1341902 (AGS)	135,156	-
Geosciences	47.050		1352669 (AGS)	100,719	-
Geosciences	47.050		1418443 (OPP)	290,246	-
Geosciences	47.050		1424042 (PLR/OPP)	55,587	-
Geosciences	47.050		1504538 MOD 1	45,100	-
Geosciences	47.050		1522836 (OPP)	15,038	-
Geosciences	47.050		1523160 (OPP)	38,501	-
Geosciences	47.050		1540674 (ICER)	16,492	-
Geosciences	47.050		1560372 (PLR)	17,934	-
Geosciences	47.050		1600230	53,270	-
Geosciences	47.050		1603799 (PLR)	1,745	-
Geosciences	47.050		1645313 (EAR)	39,977	-
Geosciences	47.050		1651464 (AGS)	101,700	-
Geosciences	47.050		1654663 (OCE)	77,287	-
Geosciences	47.050		1656070 (OCE)	910,279	238,791
Geosciences	47.050		1658302	17,808	-
Geosciences	47.050		1735862 (OPP)	113,582	12,555
Geosciences	47.050		1736515 (EAR)	24,614	-
Geosciences	47.050		1737286 (OPP)	6,267	-
Geosciences	47.050		1737643 (OPP)	156,512	-
Geosciences	47.050		1737750 (OPP)	124,428	-
Geosciences	47.050		1744602 (OPP)	39,197	-
Geosciences	47.050		1745023 (OPP)	64,985	-
Geosciences	47.050		1745508 NCE 063023	62,392	-
Geosciences	47.050		1749081 (OPP)	7,960	-
Geosciences	47.050		1753397 (OPP)	124,765	-
Geosciences	47.050		1753650 (OPP)	425	-
Geosciences	47.050		1756859 (OCE)	97,729	-
Geosciences	47.050		1801222 (OPP)	12,395	-
Geosciences	47.050		1806213 (OPP)	76,551	-
Geosciences	47.050		1820883 (OPP)	137,451	34,789
Geosciences	47.050		1821017 (OPP)	92,073	-
Geosciences	47.050		1823567 (OCE)	1,041,217	-
Geosciences	47.050		1827437 (OCE)	10,191,870	-
Geosciences	47.050		1828743 (OPP)	300,560	27,929
Geosciences	47.050		1829161 (AGS)	70,517	-
Geosciences	47.050		1829447 (EAR)	3,595	-
Geosciences	47.050		1836340 (OPP)	99,255	-
Geosciences	47.050		1836523 (OPP)	380,283	-
Geosciences	47.050		1839192 (OPP)	76,720	-
Geosciences	47.050		1841948 (OCE)	486,901	96,761
Geosciences	47.050		1848542 (OPP)	203,822	-
Geosciences	47.050		1850578 (OPP)	213,415	-
Geosciences	47.050		1852614 NCE TO 013123	1,301	-
Geosciences	47.050		1853805 MOD 3 NCE 123122	24,620	-
Geosciences	47.050		1854725 002 NCE 043023	18,427	-
Geosciences	47.050		1855126 (ICER)	384,159	-
Geosciences	47.050		1901614 (EAR)	57,934	-
Geosciences	47.050		1903735 (OPP)	124,657	-
Geosciences	47.050		1906726 (ICER)	9,514	-
Geosciences	47.050		1917536 (EAR)	148,965	-
Geosciences	47.050		1922671 (OCE)	321,322	-
Geosciences	47.050		1927537 (ICER)	75,304	-
Geosciences	47.050		1927708 (ICER)	139,072	-

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Geosciences	47.050		1927750 (ICER)	245,408	-
Geosciences	47.050		1928237 (ICER)	691,929	200,723
Geosciences	47.050		1928243 (ICER)	83,221	-
Geosciences	47.050		1928248 (ICER)	49,970	35,860
Geosciences	47.050		1928259 (ICER)	131,685	-
Geosciences	47.050		1928883 (AGS)	140,532	-
Geosciences	47.050		1937715 (OCE)	62,064	25,423
Geosciences	47.050		2002561 (AGS)	70,917	-
Geosciences	47.050		2015765 (AGS)	59,806	-
Geosciences	47.050		2016850 (OCE)	54,663	-
Geosciences	47.050		2019232 (ICER)	14,622	-
Geosciences	47.050		2019234 (AGS)	1,263,067	199,419
Geosciences	47.050		2019235 (EAR)	178,388	-
Geosciences	47.050		2022438 (ICER)	10,314	-
Geosciences	47.050		2022570 (ICER)	6,546	-
Geosciences	47.050		2022577 (ICER)	91,799	-
Geosciences	47.050		2022590 (ICER)	191,148	-
Geosciences	47.050		2022618 (ICER)	205,272	-
Geosciences	47.050		2022628 (ICER)	14,402	-
Geosciences	47.050		2022687	31,000	-
Geosciences	47.050		2022705 NCE 073123	42,520	-
Geosciences	47.050		2022707 (ICER)	17,678	-
Geosciences	47.050		2023300 (ICER)	102,496	-
Geosciences	47.050		2025764	8,151	-
Geosciences	47.050		2026821 (AGS)	94,117	-
Geosciences	47.050		2029747 (AGS)	46,354	-
Geosciences	47.050		2039276 (AGS)	13,766	-
Geosciences	47.050		2048628 (AGS)	287,438	-
Geosciences	47.050		204865-001	286,931	-
Geosciences	47.050		2052569 (EAR)	42,979	-
Geosciences	47.050		2052584 (OCE)	35,447	-
Geosciences	47.050		2054361 (AGS)	1,564,126	-
Geosciences	47.050		2109134	4,040	-
Geosciences	47.050		2120831 (EAR)	62,898	-
Geosciences	47.050		2123189 (OCE)	17,742	-
Geosciences	47.050		2126965 (ICER)	476,637	-
Geosciences	47.050		2127171 (ICER)	60,044	-
Geosciences	47.050		2127172-000	27,258	-
Geosciences	47.050		2127283-000	87,568	46,717
Geosciences	47.050		2127347 (ICER)	11,856	-
Geosciences	47.050		2127365-000	68,916	-
Geosciences	47.050		2127430 (ICER)	382,769	-
Geosciences	47.050		2127443-000	107,679	-
Geosciences	47.050		2129253 (ICER)	25,077	-
Geosciences	47.050		2141243	55,482	-
Geosciences	47.050		2146929 (AGS)	42,596	-
Geosciences	47.050		2152252 (EAR)	23,712	-
Geosciences	47.050		2153779 (EAR)	36,025	-
Geosciences	47.050		2205954 (OCE)	86,090	-
Geosciences	47.050		2214739 (OCE)	62,193	-
Geosciences	47.050		2214742 (OCE)	130,011	-
Geosciences	47.050		2218920 (EAR)	6,000	-
Geosciences	47.050		2220561 (RISE)	44,768	-
Geosciences	47.050		2220615 (RISE)	153,054	-
Geosciences	47.050		2220627 (RISE)	48,009	-
Geosciences	47.050		2222592 (OPP)	15,115	-
Geosciences	47.050		2227821	34,281	-
Geosciences	47.050		2232282 AGS	36,992	-
Geosciences	47.050		2242222 (OCE)	8,895	-
Geosciences	47.050		2325290-000	3,043	-
Geosciences	47.050		FAIN 1824550 NCE 083123	20,278	-
Geosciences	47.050		FAIN 1836873 MOD 4	95,193	-
Geosciences	47.050		FAIN 1927312	165,236	-
Geosciences	47.050		FAIN 1927563	212,042	-
Geosciences	47.050		FAIN 1937595	163,712	-
Geosciences	47.050		FAIN 2022876 MOD 2	166,387	-
Geosciences	47.050		FAIN 2220624 MOD 1	84,969	-
Geosciences	47.050		S000079-NSF	72,608	-
Geosciences	47.050		S001748-NSF	26,122	-
				<hr/>	
				27,561,217	918,967
Computer and Information Science and Engineering	47.070	Rand Corporation	9920180105	3,860	-
Computer and Information Science and Engineering	47.070	University of Maryland	NSF00123-01/2118285	171,785	-
Computer and Information Science and Engineering	47.070		1829281 (CNS)	87,822	-
Computer and Information Science and Engineering	47.070		2104052 (OAC)	107,279	-
Computer and Information Science and Engineering	47.070		2221649 (CNS)	7,921	-
Computer and Information Science and Engineering	47.070		2227928 (CNS)	52,708	-
				<hr/>	
				431,375	-
Biological Sciences	47.074	Arizona State University	ASUB00000699/2040194	85	-
Biological Sciences	47.074	Field Museum of Natural History	50131-1-FDP/2001509	11,379	-

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Biological Sciences	47.074	University of Alabama Birmingham	SUBAWARD NO 000519741-SC001/1826988	43,541	-
Biological Sciences	47.074	University of Colorado, Boulder	PO# 1001535133/1560969	11,155	-
Biological Sciences	47.074	University of Idaho	AW5809-826665/2131837 (DBI)	2,634	-
Biological Sciences	47.074		1556481 (DEB)	10,036	-
Biological Sciences	47.074		1600049	12,920	-
Biological Sciences	47.074		1600774	127	-
Biological Sciences	47.074		1636476 (DEB)	1,276,513	-
Biological Sciences	47.074		1756191 (IOS)	119,201	-
Biological Sciences	47.074		1759964 (DBI)	95,479	-
Biological Sciences	47.074		1853384 MOD 1	172,395	103,175
Biological Sciences	47.074		1926632 (DEB)	102,317	-
Biological Sciences	47.074		1946083-002	40,123	-
Biological Sciences	47.074		2011276 (DEB)	5,540	-
Biological Sciences	47.074		2019233 NCE 093022	3,800	-
Biological Sciences	47.074		2025813 (IOS)	17,862	-
Biological Sciences	47.074		2113463 (IOS)	95,627	-
Biological Sciences	47.074		2116528	37,920	-
Biological Sciences	47.074		2120710 (DBI)	36,639	-
Biological Sciences	47.074		2128242 (IOS)	92,634	-
Biological Sciences	47.074		2133825 (IOS)	3,646	-
Biological Sciences	47.074		2224776	625	-
Biological Sciences	47.074		DEB 1557186	113,983	-
Biological Sciences	47.074		FAIN 2217370-000	15,386	-
				2,321,567	103,175
Social, Behavioral, and Economic Sciences	47.075	George Mason University	E2055651	8,178	-
Social, Behavioral, and Economic Sciences	47.075		2019607 (BCS)	38,413	-
Social, Behavioral, and Economic Sciences	47.075		2022699	128,819	-
Social, Behavioral, and Economic Sciences	47.075		2121904 (BCS)	13,654	-
Social, Behavioral, and Economic Sciences	47.075		2125197 (BCS)	43,094	-
Social, Behavioral, and Economic Sciences	47.075		2228698 (BCS)	34,847	-
Social, Behavioral, and Economic Sciences	47.075		PD-266988-19	65,026	-
				332,031	-
Education and Human Resources	47.076	Auburn University	21-COSAM-200840-UAK-ANC-MOD3/2119902	434	-
Education and Human Resources	47.076	South Dakota State University	3TB188/2209594	98,771	-
Education and Human Resources	47.076	University of New Hampshire	P0082372/2125868	22,593	-
Education and Human Resources	47.076	Washington State University	140262-SPC003497/2115712 (DRL)	8,871	-
Education and Human Resources	47.076		1712794-005 DTD 8.23.21	786,911	-
Education and Human Resources	47.076		1713155 (DRL)	391,923	-
Education and Human Resources	47.076		1713156 (DRL)	77,015	-
Education and Human Resources	47.076		1764383	7,453	-
Education and Human Resources	47.076		1810778 (DRL)	248,350	62,786
Education and Human Resources	47.076		1812888 (DRL)	184,615	-
Education and Human Resources	47.076		1823935 REBUDGET	25,133	-
Education and Human Resources	47.076		1839290 (DGE)	26,692	-
Education and Human Resources	47.076		1850561 (DRL)	318,455	-
Education and Human Resources	47.076		1913751 (HRD)	19,198	-
Education and Human Resources	47.076		2022190 (DGE)	799,729	-
Education and Human Resources	47.076		2030114	30,030	-
Education and Human Resources	47.076		2030174	95,386	-
Education and Human Resources	47.076		2044072 (DUE)	88,645	-
Education and Human Resources	47.076		2050559 (DUE)	15,697	-
Education and Human Resources	47.076		2113265 (HRD)	57,989	-
Education and Human Resources	47.076		2201324 (DRL)	366,563	-
Education and Human Resources	47.076		2235201 (DGE)	180,801	-
Education and Human Resources	47.076		AWARD 2044101	107,450	20,513
Education and Human Resources	47.076		FAIN 1850556	29,970	-
Education and Human Resources	47.076		FAIN 2050440	163,930	-
				4,152,604	83,299
Polar Programs	47.078	Alaska Native Tribal Health Consortium	22-U-378253 AMEND 1	15,578	-
Polar Programs	47.078	Northern Arizona University	1004919-01/2116862 (OPP)	10,683	-
Polar Programs	47.078		1623461 (OPP)	432,200	-
Polar Programs	47.078		1724523 (OPP)	1,008,984	4,189
Polar Programs	47.078		1832238 (OPP)	397,314	-
Polar Programs	47.078		1916575 (OPP)	188,375	-
Polar Programs	47.078		1929566 (OPP)	225,518	-
Polar Programs	47.078		1935816 (OPP)	425,232	3,481
Polar Programs	47.078		1936378 (OPP)	69,123	-
Polar Programs	47.078		1936752 (OPP)	277,050	-
Polar Programs	47.078		1936805 (OPP)	473,912	-
Polar Programs	47.078		1949672 (OPP)	167,948	-
Polar Programs	47.078		1954241 (OPP)	135,207	8,750
Polar Programs	47.078		2001449 (OPP)	134,063	-
Polar Programs	47.078		2015878 (OPP)	11,004	-
Polar Programs	47.078		2024208 (OPP)	1,752,458	-

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Polar Programs	47.078		2026716 (OPP)	34,850	-
Polar Programs	47.078		2026971 (OPP)	23,000	-
Polar Programs	47.078		2029459 (OPP)	250,022	-
Polar Programs	47.078		2032029 MOD 2 NCE 083123	30,803	-
Polar Programs	47.078		2032417 (OPP)	79,964	-
Polar Programs	47.078		2035404 (OPP)	2,573	-
Polar Programs	47.078		2040240 (OPP)	222,552	-
Polar Programs	47.078		2040323 (OPP)	76,145	-
Polar Programs	47.078		2040541 (OPP)	865,233	131,671
Polar Programs	47.078		2051846	93,765	-
Polar Programs	47.078		2053084 (OPP)	110,348	-
Polar Programs	47.078		2114051 (OPP)	190,269	-
Polar Programs	47.078		2114164 (OPP)	14,552	-
Polar Programs	47.078		2117052 (OPP)	119,763	-
Polar Programs	47.078		2124824 (OPP)	33,138	-
Polar Programs	47.078		2131691(OPP)	113,222	-
Polar Programs	47.078		2133494-000	64,266	-
Polar Programs	47.078		2133706 (OPP)	269,689	-
Polar Programs	47.078		2134112 (OPP)	3,371	-
Polar Programs	47.078		2134867 (OPP)	20,337	-
Polar Programs	47.078		2140157-000	25,576	-
Polar Programs	47.078		2143546 (OPP)	90,539	-
Polar Programs	47.078		2143928 (EAR)	15,174	-
Polar Programs	47.078		2148057 (OPP)	1,642	-
Polar Programs	47.078		2206846 (OPP)	98,163	-
Polar Programs	47.078		2210918 (OPP)	8,048	-
Polar Programs	47.078		2219216-000	5,669	-
Polar Programs	47.078		2221133 (OPP)	4,257,977	-
Polar Programs	47.078		2224192 (OPP)	157,787	12,698
Polar Programs	47.078		2230327 (OPP)	5,657	-
Polar Programs	47.078		2232922 (OPP)	4,420	-
Polar Programs	47.078		2234731 (OPP)	3,774	-
Polar Programs	47.078		2243445 (BCS)	9,248	-
Polar Programs	47.078		2309906	657	-
Polar Programs	47.078		2321022-OPP	32,966	-
Polar Programs	47.078		AWARD ID: 1604249-001	8,435	8,435
Polar Programs	47.078		FAIN 2032786-000	138,626	-
Polar Programs	47.078		FAIN 2032787 NCE 053123	35,138	-
Polar Programs	47.078		FAIN 2133156 NCE 053123	34,086	-
Polar Programs	47.078		FAIN 2138993	63,352	-
Polar Programs	47.078		FAIN 2148058-000-MOD1	12,586	-
				13,352,031	169,224
Office of International Science and Engineering	47.079	University of Southern California	67449315 / PO#10372986/1927553 (OISE)	2,540	-
Office of International Science and Engineering	47.079		1927553 (OISE)	241,166	-
				243,706	-
Integrative Activities	47.083	Boise State University	8220-PO139246/1826801	132,705	-
Integrative Activities	47.083	George Washington University	16-S10 MOD 5/1545913	28,541	-
Integrative Activities	47.083	South Dakota School of Mines & Technology	SDSMT-UAA 21-07 AMD 2/2019597	35,954	-
Integrative Activities	47.083	University of Montana	2119689-PG22-66463-01MOD+ALF-C/2116389	100,016	-
Integrative Activities	47.083		1757348 (OIA)	4,013,705	-
Integrative Activities	47.083		1920965 (OIA)	917,003	420,336
Integrative Activities	47.083		1929170 (OIA)	105,760	-
Integrative Activities	47.083		1929174 (OIA)	40,444	-
Integrative Activities	47.083		1929217 (OIA)	17,000	-
Integrative Activities	47.083		2132217 (OIA)	70,469	-
Integrative Activities	47.083		2208858 (OIA)	54,220	-
Integrative Activities	47.083		2229759 (OIA)	21,409	-
Integrative Activities	47.083		2229770 (OIA)	27,773	-
Integrative Activities	47.083		2229772-000	10,791	-
Integrative Activities	47.083		FAIN 1929173 MOD 1	17,794	-
				5,593,584	420,336
PFISR OPERATIONS AND MAINTENANCE SUPPORT	47.U01	SRI International	SUB# 35444 (AGS-1840962)	429,340	-
Precipitating Change With Alaskan and Hawaiian Schools: Bridging Indigenous and Western Science While Modeling Mitigation of Coastal Erosion	47.U02	The Concord Consortium	SUBAWARD NO. 354.21.01 AMD 1	29,161	-
NSF Assignment Agreement for Olivia Lee	47.U03		2147831 (OPP)	79,330	-
AccelNet-Implementation: Crustal Ocean Biosphere Research Accelerator (COBRA)	47.U04	Bigelow Labs	301050B/2114593	24,359	-
Belmont Forum Collaborative Research: AWERRS Arctic Wetlands Ecosystems – Resilience through Restoration & Stewardship	47.U05		2114864	15,684	-

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UAF contribution to "NSF Convergence Accelerator Track E: Backyard Buoys: Equipping Underserved Communities with Ocean Intelligence Platforms"	47.U06	Alaska Ocean Observing System	H0034-03	27,422	-
Total for Research and Development Cluster				55,521,359	1,695,001
Total for National Science Foundation				55,521,359	1,695,001
Small Business Administration					
COVID-19 Small Business Development Centers	59.037			1,904	-
Small Business Development Centers	59.037			751,299	-
				753,203	-
Federal and State Technology Partnership Program	59.058			84,739	-
State Trade Expansion	59.061			20,856	-
Total for Small Business Administration				858,798	-
U.S. Department of Veterans Affairs					
Veterans Transportation Project	64.035			210,553	210,554
Veterans Housing Guaranteed and Insured Loans	64.114			35,006,283	-
Contract	64.U01		V101 (223C) P-5801	104,392	-
Total for U.S. Department of Veterans Affairs				35,321,228	210,554
Environmental Protection Agency					
Clean Water State Revolving Fund Cluster					
Capitalization Grants for Clean Water State Revolving Funds	66.458			1,942,846	1,665,846
Total for Clean Water State Revolving Fund Cluster				1,942,846	1,665,846
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds	66.468			4,686,270	-
Total for Drinking Water State Revolving Fund Cluster				4,686,270	-
Research and Development Cluster					
Congressionally Mandated Projects	66.202		84053201	94,943	-
Regional Wetland Program Development Grants	66.461	Chugach Regional Resources Commission	CD01J93201-0 SUB 395-UAA-1	2,433	-
Regional Wetland Program Development Grants	66.461		CD01J69401 MOD 1	96,721	-
				99,154	-
Science To Achieve Results (STAR) Research Program	66.509		84047901-0	119,988	32,696
Performance Partnership Grants	66.605		00J84604	663	-
Performance Partnership Grants	66.605		00J84604	27,643	-
				28,306	-
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		FAIN 83968501-1	53,439	-
Total for Research and Development Cluster				395,830	32,696
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034			314,790	-
Diesel Emissions Reduction Act (DERA) State Grants	66.040			318,063	272,101
Congressionally Mandated Projects	66.202			25,302,231	2,159,851
Multipurpose Grants to States and Tribes	66.204			41,090	-
Water Pollution Control State, Interstate, and Tribal Program Support	66.419			72,844	-
State Public Water System Supervision	66.432			2,602,003	-
State Underground Water Source Protection	66.433			151,000	-
Urban Waters Small Grants	66.440			5,032	-
Sewer Overflow and Stormwater Reuse Municipal Grant Program	66.447			96,964	95,096
Water Quality Management Planning	66.454			193,745	-
Regional Wetland Program Development Grants	66.461			29,647	-

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Beach Monitoring and Notification Program Implementation Grants	66.472			147,911	86,229
Performance Partnership Grants	66.605			5,086,487	209,618
Environmental Information Exchange Network Grant Program and Related Assistance	66.608			20,131	-
Consolidated Pesticide Enforcement Cooperative Agreements	66.700			321,487	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802			235,841	-
Underground Storage Tank (UST) Prevention, Detection and Compliance Program	66.804			326,622	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805			460,868	-
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809			129,923	-
State and Tribal Response Program Grants	66.817			1,303,558	-
Targeted Airshed Grant Program	66.956			1,852,880	1,393,670
Total for Environmental Protection Agency				46,038,063	5,915,107
U.S. Department of Energy					
Research and Development Cluster					
Office of Science Financial Assistance Program	81.049	Battelle Oak Ridge National Laboratory	4000116073/DE-AC05-000R22725	506,387	-
Office of Science Financial Assistance Program	81.049	Pacific Northwest National Laboratory PNNL	CONTRACT NO: 522253/DE-SC0018076	59,022	-
Office of Science Financial Assistance Program	81.049	University of Illinois at Champaign	101305-18115/DE-SC0021094	28,339	-
Office of Science Financial Assistance Program	81.049		DE-SC0018076	189,295	25,000
Office of Science Financial Assistance Program	81.049		DE-SC0019107	222,482	-
Office of Science Financial Assistance Program	81.049		DE-SC0020281	931,094	569,159
Office of Science Financial Assistance Program	81.049		DE-SC0020640	90,889	-
Office of Science Financial Assistance Program	81.049		DE-SC0022122	55,413	-
				<u>2,082,921</u>	<u>594,159</u>
Renewable Energy Research and Development	81.087	Kawerak Inc.	KAWERAK CSA DATED 3/16/23	2,191	-
Renewable Energy Research and Development	81.087	University of Washington	UWSC11792 / BPO # 47431/DE-EE0008955	137,060	-
Renewable Energy Research and Development	81.087		DE-EE0008389	55,661	-
Renewable Energy Research and Development	81.087		DE-EE0009445	436,669	217,824
				<u>631,581</u>	<u>217,824</u>
Fossil Energy Research and Development	81.089	University of North Dakota	G-050-96 / FY20-XCL-226/DE-FE0031838	388,508	-
Fossil Energy Research and Development	81.089		DE-FE0031601	174,424	-
Fossil Energy Research and Development	81.089		DE-FE0031606	624,424	520,856
Fossil Energy Research and Development	81.089		DE-FE0032050	421,114	102,010
				<u>1,608,470</u>	<u>622,866</u>
Nuclear Energy Research, Development and Demonstration	81.121		DE-NE0009299	69,699	38,938
Advanced Research Projects Agency - Energy	81.135	University of Minnesota	A007310601/DE-AR0001016	8,948	-
Advanced Research Projects Agency - Energy	81.135		DE-AR0000911	475,160	323,080
Advanced Research Projects Agency - Energy	81.135		DE-AR0001444	912,500	481,547
Advanced Research Projects Agency - Energy	81.135		DE-AR0001448	75,290	-
Advanced Research Projects Agency - Energy	81.135		DE-AR0001632	122,870	-
Advanced Research Projects Agency - Energy	81.135		EMS-2020-CA-00014 AMD 1	66,729	-
				<u>1,661,497</u>	<u>804,627</u>
UAF participation in: "Resilient Alaskan Distribution system Improvements using Automation, Network analysis, Control, and Energy storage"	81.U01	Idaho National Laboratory	STANDARD RESEARCH CONT. 197572/DE-AC07-05ID14517	44,599	-
Interdisciplinary Research for Arctic Coastal Environments (INTERFACE)	81.U02	Los Alamos National Laboratory	585557 / EP72698/541715	716,824	-
INL Consultation Assistance	81.U03	Idaho National Laboratory	CONTRACT NO. 226920 MOD 9	105,388	-
The importance of power: valuation of electricity	81.U04	Lawrence Berkeley National Lab	7552897 MOD 4/DE-AC02-05CH11231	2,633	-
DOE-ARM Lead Mentor Arctic Precipitation	81.U05	Argonne National Laboratory	1F-60249/DE-AC02-06CH11357	218,764	-

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ARM Lead Mentor 2020	81.U06	Argonne National Laboratory	DE-AC02-06CH11357/1F-60249	148,305	-
Classification of Cloud Particle Imagery and Thermodynamics (COCPIT): Development of a New Tool for Classification, Environmental Identification, and Exploration of Cloud Particle Images Captured During DOE Field Campaigns	81.U07	State University of New York	2-89114/DE-SC0021033	17,221	-
Pilot Heavy-Duty Electric Vehicle (EV) Demonstration for Municipal Solid Waste Collection	81.U08	Municipality of Anchorage	PO# 2021001664/DE-EE0009219	8,689	-
Implement, Run, and Evaluate a Marine Biogeochemistry capability in an Arctic-focused configuration of the Energy Exascale Earth System Model (E3SM-Artic) Research and Development Services	81.U09	Los Alamos National Laboratory	629033 / PO EP124510/89233218CNA000001	78,214	-
UAF participation in "Patterns and Value of Co-Adoption of Solar and Related Energy Technologies"	81.U10	Yale University	CON-80003265 (GR114320)/DE-EE0009363	10,034	-
Preventing the Next Pandemic: Biosurveillance of Paleopathogen Release Due to Climate Change	81.U11	Los Alamos National Laboratory	626546 / PO EP35749/89233218CNA000001	10,661	-
Real-Time Earthquake Monitoring and Reporting Supporting Missile Defense Agency Operations at Fort Greely, Alaska	81.U12	Lawrence Livermore Nat'l Laboratory	NO. B655882/DE-AC52-07NA27344	25,699	-
Marine Energy Net Zero Microgrid: Data Collection, Toolkit Development and Use Case Analysis	81.U13		DE-AC07-05ID14517	5,211	-
Total for Research and Development Cluster				7,446,410	2,278,414
State Energy Program	81.041			737,464	22,621
Weatherization Assistance for Low-Income Persons	81.042			2,612,602	2,440,443
Long-Term Surveillance and Maintenance	81.136			69,123	-
Total for U.S. Department of Energy				10,865,599	4,741,478
U.S. Department of Education					
Research and Development Cluster					
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	84.411		S411B200007	1,997,202	-
Total for Research and Development Cluster				1,997,202	-
Special Education Cluster (IDEA)					
Special Education Grants to States	84.027			41,418,624	37,690,276
Special Education Preschool Grants	84.173			1,334,863	1,134,894
Total for Special Education Cluster (IDEA)				42,753,487	38,825,170
Student Financial Assistance Programs Cluster					
Federal Supplemental Educational Opportunity Grants	84.007			837,978	-
Federal Work-Study Program	84.033			525,134	-
Federal Pell Grant Program	84.063			16,258,581	-
Federal Direct Student Loans	84.268			28,047,288	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379			17,448	-
Total for Student Financial Assistance Programs Cluster				45,686,429	-
TRIO Cluster					
TRIO Student Support Services	84.042			750,780	-
TRIO Talent Search	84.044			256,770	-
TRIO Upward Bound	84.047			1,916,882	112,138
TRIO McNair Post-Baccalaureate Achievement	84.217			14,283	-
Total for TRIO Cluster				2,938,715	112,138
Adult Education - Basic Grants to States	84.002			1,604,212	795,977
Title I Grants to Local Educational Agencies	84.010			48,092,817	47,047,527
Migrant Education State Grant Program	84.011			21,158,341	20,411,640
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013			348,396	344,989
Overseas Programs - Doctoral Dissertation Research Abroad	84.022			127,216	-

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Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Higher Education Institutional Aid	84.031			2,625,304	-
Federal Family Education Loan (FFEL) Program	84.032L			26,734,849	-
Impact Aid	84.041			32,319,482	-
Career and Technical Education -- Basic Grants to States	84.048			5,571,962	4,806,403
Indian Education Grants to Local Educational Agencies	84.060			140,167	-
Fund for the Improvement of Postsecondary Education	84.116			140,652	-
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126			10,471,980	-
Rehabilitation Services Client Assistance Program	84.161			98,938	-
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177			143,875	141,185
COVID-19 Special Education-Grants for Infants and Families	84.181			671,819	598,992
Special Education-Grants for Infants and Families	84.181			2,438,749	1,787,482
				<u>3,110,568</u>	<u>2,386,474</u>
School Safely National Activities	84.184			4,683	-
Education for Homeless Children and Youth	84.196			323,637	267,449
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215	Association of Alaska School Boards	U215N170038	37,124	-
Twenty-First Century Community Learning Centers	84.287			5,423,031	5,193,958
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325			211,586	-
Alaska Native Educational Programs	84.356	Bristol Bay Native Corporation	AWD DTD 2/1/23 SIC #: 8221	4,385	-
Alaska Native Educational Programs	84.356	Sealaska Heritage Institute	305-18-1923	36,776	-
				<u>41,161</u>	<u>-</u>
Rural Education	84.358			2,322	-
Native Hawaiian Education	84.362			157,168	-
English Language Acquisition State Grants	84.365			1,738,400	1,225,745
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367			10,532,060	9,921,979
Grants for State Assessments and Related Activities	84.369			3,172,327	-
Comprehensive Literacy Development	84.371			4,794,746	4,552,050
Strengthening Minority-Serving Institutions	84.382			93,837	-
Student Support and Academic Enrichment Program	84.424		84.424A	6,284,528	6,050,356
Student Support and Academic Enrichment Program	84.424		84.424C	501,775	423,597
Student Support and Academic Enrichment Program	84.424		84.424F	9,000	-
				<u>6,795,303</u>	<u>6,473,953</u>
COVID-19 Education Stabilization Fund	84.425			8,759,445	-
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425C	1,063,059	543,220
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425D	42,962,247	39,565,160
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425R	3,342,723	201,257
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425U	164,942,008	157,840,596
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425V	1,557,171	1,300,699
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425W	753,018	648,035
				<u>223,379,671</u>	<u>200,098,967</u>
Language Pathways	84.U01	Sealaska Heritage Institute	540-20-2125	39,030	-
Box of Treasures: Deepening the Connections	84.U02	Sealaska Heritage Institute	840-21-2480	289,185	-
FY23 Perkins Postsecondary PWSC Maritime Program	84.U03		ADN 05234046 EL 23.156.02	49,629	-
Total for U.S. Department of Education				<u><u>503,149,492</u></u>	<u><u>342,605,604</u></u>
Denali Commission					
Denali Commission Program	90.100			8,804,250	6,905,038
Total for Denali Commission				<u><u>8,804,250</u></u>	<u><u>6,905,038</u></u>

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Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Election Assistance Commission					
Help America Vote Act Requirements Payments	90.401			266,718	-
2018 HAVA Election Security Grants	90.404			617,470	-
Total for Election Assistance Commission				884,188	-
U.S. Department of Health and Human Services					
Aging Cluster					
COVID - 19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044			10,169	538,773
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044			3,812,862	3,175,339
				3,823,031	3,714,112
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045			35,783	1,176,279
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045			3,094,447	1,336,251
				3,130,231	2,512,530
Nutrition Services Incentive Program	93.053			477,440	405,866
Total for Aging Cluster				7,430,702	6,632,508
477 Cluster					
Temporary Assistance for Needy Families	93.558	Assoc Village Council Presidents	2021-01-TAN-02	493,132	-
Temporary Assistance for Needy Families	93.558	Assoc Village Council Presidents	SUBAWARD DTD 12/14/22 \$750,000	605,363	-
				1,098,495	-
Community Services Block Grant	93.569			3,398,221	3,269,343
Total for 477 Cluster				4,496,716	3,269,343
Child Care and Development Fund (CCDF) Cluster					
COVID-19 Child Care and Development Block Grant	93.575			43,385,853	-
Child Care and Development Block Grant	93.575			19,761,072	45,871,775
				63,146,926	45,871,775
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596			9,417,519	3,203,382
Total for Child Care and Development Fund (CCDF) Cluster				72,564,445	49,075,157
Head Start Cluster					
Head Start	93.600			115,809	-
Total for Head Start Cluster				115,809	-
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775			1,522,470	-
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777			846,089	-
Medical Assistance Program	93.778			2,126,952,595	-
Total for Medicaid Cluster				2,129,321,154	-
Research and Development Cluster					
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		90OIRC0002-02-01	8,467	-
Oral Diseases and Disorders Research	93.121	University of Washington	UWSC11173 / BPO 40314/1U01DE027629-01A1	102,948	-
Human Genome Research	93.172	University of Oklahoma	2022-44 AMND 1/5RM1HG009012-06	6,872	-
Research on Healthcare Costs, Quality and Outcomes	93.226	Alaska Native Tribal Health Consortium	19-U-303196 AMD 5	401	-
Traumatic Brain Injury State Demonstration Grant Program	93.234	Native Village of Hooper Bay	NVHPB-001 / **BBO**/1H79SM081527-01	132,103	-
Traumatic Brain Injury State Demonstration Grant Program	93.234		1H79FG000065-01	9,135	-
Traumatic Brain Injury State Demonstration Grant Program	93.234		1H79SM086155-01	24,822	-
Traumatic Brain Injury State Demonstration Grant Program	93.234		ADN 1630330	88,860	-
Traumatic Brain Injury State Demonstration Grant Program	93.234		ADN 05231041	28,036	-
Traumatic Brain Injury State Demonstration Grant Program	93.234		SM063445	60,599	-
Traumatic Brain Injury State Demonstration Grant Program	93.234		SM063556	32,535	-
Traumatic Brain Injury State Demonstration Grant Program	93.234		SM063557	55,229	-

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Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
				431,319	-
Mental Health Research Grants	93.242	University of Michigan	SUBK00011482/PO # 3005729498/ 7-R01-MH112458-03	4,523	-
Mental Health Research Grants	93.242		U19MH113138	512,337	146,820
				<u>516,860</u>	<u>146,820</u>
Alcohol Research Programs	93.273		R01AA023754	259,750	37,379
Drug Abuse and Addiction Research Programs	93.279	Mayo Clinic	UNI-297565/PO-000074007 AMEND1	10,033	-
Drug Abuse and Addiction Research Programs	93.279	Montana State University	G222-22-W9024 AMD 3/R0DA053791	60,872	-
Drug Abuse and Addiction Research Programs	93.279	University of Michigan	SBUK00017512/PO 3007015689/R21DA050518	39,252	-
				<u>110,157</u>	<u>-</u>
Minority Health and Health Disparities Research	93.307	University of California Los Angeles	1920GZA061 MOD3 YR4	117,649	-
Minority Health and Health Disparities Research	93.307		R01MD012755	94,317	-
				<u>211,966</u>	<u>-</u>
Trans-NIH Research Support	93.310	Portland State University (PSU)	ALF DTD 05/08/2023 2RL5GM118963-06	71,498	-
Trans-NIH Research Support	93.310		RL5GM118990	546,807	312,448
Trans-NIH Research Support	93.310		RL5MD009600 / RL5GM118990	1,146	-
Trans-NIH Research Support	93.310		TL4GM118992	610,865	-
Trans-NIH Research Support	93.310		UL1GM118991	1,164,617	-
				<u>2,394,933</u>	<u>312,448</u>
Cancer Cause and Prevention Research	93.393	Arizona State University	ASUB00001195/2U01CA197902-06	20,288	-
Cancer Cause and Prevention Research	93.393	Other Nonprofit Organizations	PO#04_0001119472	132,665	-
				<u>152,953</u>	<u>-</u>
Cancer Treatment Research	93.395		2R15CA227740-02	43,441	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		90DDC50044-01-00	10,784	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		90DDT10047-01-00	102,235	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		90DDUC0057-04-00 YR5	371,766	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		90UCPH0029-01-00	26,566	-
				<u>511,351</u>	<u>-</u>
Adoption Assistance	93.659	University of Nevada, Las Vegas	SUBAWARD-GR11260 AMND 3 NCE AL/5U54GM104944-08	27,250	-
Cardiovascular Diseases Research	93.837	National Jewish Health	20112502 AMEND 6/1U01HL138689-01	9,150	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	University of Kentucky	MOD2-PO7800006767/1R34DK132548-01	151	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Oregon Health & Science University	1013984_UAF/R01DK104347	3,267	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		2R15DK114747-02	42,714	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		R01DK109946	29,756	19,771
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847			<u>75,888</u>	<u>19,771</u>
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		1R21NS130270-01	51,443	-
Allergy and Infectious Diseases Research	93.855		R01AI118888	65,761	-
Biomedical Research and Research Training	93.859	Alaska Native Tribal Health Consortium	23-U-405972 ALF DTD 061223/1S06GM146094-01	1,487	-
Biomedical Research and Research Training	93.859	Montana State University	G279-21-W8663/5U54GM115371-05	20	-
Biomedical Research and Research Training	93.859	Montana State University	G284-21-W8663/5U54GM115371-05	2,613	-
Biomedical Research and Research Training	93.859	Montana State University	G300-21-W8663/5U54GM115371-05	9,899	8,999
Biomedical Research and Research Training	93.859	Montana State University	G261-21-W8660/U54BM115371	89,306	-
Biomedical Research and Research Training	93.859	Northwest Indian College	SUBAWARD NO: NWIC-SA24226-UAF/S06GM123552	138,707	-
Biomedical Research and Research Training	93.859	Northwest Indian College	NWIC-24230SA-UAF/1S06GM142130-01	5,743	-

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Biomedical Research and Research Training	93.859	Southcentral Foundation	2021-465/1S06GM142122	126	-
Biomedical Research and Research Training	93.859	Southcentral Foundation	2022-329/5S06GM142122-02	2,709	-
Biomedical Research and Research Training	93.859	Stony Brook University	79590/1142917/1/R01GM124330	11,748	-
Biomedical Research and Research Training	93.859	University of Nevada, Las Vegas	GR16014/5U54GM104944-09	131,019	-
Biomedical Research and Research Training	93.859	University of Nevada, Las Vegas	SA#GR16013-MOD 1-ALF-NCE/5U54GM104944-09	207,409	-
Biomedical Research and Research Training	93.859	University of Nevada, Las Vegas	GR11262/U54GM104944	1,265	-
Biomedical Research and Research Training	93.859	University of Washington	UWSC10374 / BPO30153/5P01GM116691-02	452	-
Biomedical Research and Research Training	93.859	University of Wisconsin Oshkosh	SUBAWARD FSA.23.003/2R15GM124586-02	538	-
Biomedical Research and Research Training	93.859		1T34GM149449-01	14,197	-
Biomedical Research and Research Training	93.859		P20GM103395 ***YR 22 PASAA***	4,784,476	110,795
Biomedical Research and Research Training	93.859		P20GM130443	2,049,764	-
Biomedical Research and Research Training	93.859		R25GM129838	99,229	10,638
Biomedical Research and Research Training	93.859		T34GM141009	158,685	-
				<u>7,709,392</u>	<u>130,432</u>
Child Health and Human Development Extramural Research	93.865	Merrimack College	2211102 AMD 2/1R01HD107492-01	42,107	-
Aging Research	93.866		1R15AG072369-01A1	161,191	-
CCCHST NPETE Financial Support PWSC FY16	93.U01	National Partnership for Environmental Technology Education	7211522 MOD4 NCE	125	-
Assessing the Role of Culture in Reducing Recidivism among Alaska Native and American Indian Women	93.U02	University of Michigan	SUBK00011394 MOD4 NCE/1R21DA050518-01	3,225	-
Project ECHO: National Nursing Home COVID-19 Action Network	93.U03	University of New Mexico	SUBCONTRACT 3RJK7 AMND 2/75Q80120C00003	98,339	-
CEIRR Data Management and Study Integration (DMSI)	93.U04	Mount Sinai School of Medicine	0258-C504-4609/75N93021C00014	35,075	-
Pharmacodynamic and prototype refinement of BCP-191	93.U05	Institute of Translational Health Sciences	BCP-191/BPO64417/2UL1TR002319-06	67,203	-
FY23 Salary for SOA Virology Lab - Jiguo "Jack" Chen	93.U06		6NU50CK000509-02-06	57,536	-
Kuskokwim Health Sciences Facility	93.U07		CE146625	14,897	-
Rural Alaska Students in One-Health Research (RASOR)	93.U08		R25GM129838	146,118	-
Ketchikan Gateway Borough School District AWARE	93.U09	Ketchikan Gateway Borough School District	AWD DTD 05/30/23	1,449	-
NNLM: Region 5 Supplemental Collection Equity Award	93.U10	University of Washington	AWD DTD 4/14/23 \$1,500	1,500	-
Total for Research and Development Cluster				<u>13,319,067</u>	<u>646,850</u>
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041			23,587	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042			207,075	-
COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043			64,497	64,497
COVID-19 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048			7,476	5,454
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048			271,561	-
				<u>279,037</u>	<u>5,454</u>
COVID-19 National Family Caregiver Support, Title III, Part E	93.052			25,781	231,257
National Family Caregiver Support, Title III, Part E	93.052			<u>1,056,440</u>	<u>866,905</u>
				<u>1,082,221</u>	<u>1,098,162</u>
Public Health Emergency Preparedness	93.069			5,613,779	884,213
Medicare Enrollment Assistance Program	93.071			68,131	-
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073			697,875	118,058

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Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079			180,040	68,250
Advancing System Improvements for Key Issues in Women's Health	93.088			208,760	-
Guardianship Assistance	93.090			2,572,288	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092			177,638	-
Food and Drug Administration Research	93.103			1,312,375	-
Area Health Education Centers	93.107			956,553	810,986
Maternal and Child Health Federal Consolidated Programs	93.110	ZERO TO THREE: National Center for Infants, Toddlers and Families	2020090524	29,060	-
Maternal and Child Health Federal Consolidated Programs	93.110			<u>1,297,981</u>	-
				1,327,041	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116			583,399	-
Emergency Medical Services for Children	93.127			148,072	-
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130			161,390	-
Injury Prevention and Control Research and State and Community Based Programs	93.136			4,862,718	308,065
Community Programs to Improve Minority Health Grant Program	93.137	Oklahoma State University	A22-0001-S003	161,722	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150			187,172	179,826
Grants to States for Loan Repayment	93.165			862,213	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197			193,029	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006 - W47034	5,671	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 07/12/2022 - W47102	9,807	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 08/11/2017 - W47041	45,092	1,779
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 08/17/2016 - W47039	10,165	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 08/18/2017 - W47062	2,142	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 08/18/2017 - W47069	275	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/08/2021 - W47103	4,567	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/11/2019 - W47079	52,089	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/12/2019 - W47074	588	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/14/2016 - W47051	103,043	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/15/2021 - W47090	1,452,630	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/15/2021 - W47097	226,282	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/21/2022 - W47105	7,945	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/21/2022 - W47108	1,558	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/22/2020 - W47087	1,386	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/23/2020 - W47085	212	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/25/2019 - W47088	10,588	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/25/2019 - W47089	72,422	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/27/2021 - W47104	12,233	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 10/02/2019 - W47075	104,077	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 10/15/2020 - W47086	25,942	-

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Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 12/12/2019 - W47077	1,568	-
				2,150,282	1,779
Family Planning Services	93.217			621,121	370,000
Traumatic Brain Injury State Demonstration Grant Program	93.234			175,480	-
Grants to State to Support Oral Health Workforce Activities	93.236			24,569	-
State Capacity Building	93.240			435,885	-
State Rural Hospital Flexibility Program	93.241			660,685	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243			2,359,614	1,251,878
Early Hearing Detection and Intervention	93.251			251,426	35,000
COVID-19 Immunization Cooperative Agreements	93.268			6,845,324	-
Immunization Cooperative Agreements	93.268			12,235,207	138,501
				19,080,532	138,501
Viral Hepatitis Prevention and Control	93.270			329,654	-
Small Rural Hospital Improvement Grant Program	93.301			160,611	-
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305			233,376	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314			166,373	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323			28,583,813	3,811,115
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323			2,842,129	-
				31,425,942	3,811,115
State Health Insurance Assistance Program	93.324			328,764	-
Behavioral Risk Factor Surveillance System	93.336			68,675	-
Research Infrastructure Programs	93.351	Colorado State University	G-45797-01	15,557	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354			1,968,670	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354			19,750	-
				1,988,420	-
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367			41,431	-
ACL Independent Living State Grants	93.369			432,701	311,620
National and State Tobacco Control program	93.387			950,424	-
COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391			8,040,804	3,512,492
The State Flexibility to Stabilize the Market Grant Program	93.413			50,000	-
1332 State Innovation Waivers	93.423			100,000,000	100,000,000
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426			1,965,622	-
State Physical Activity and Nutrition (SPAN)	93.439			1,110,351	-
ACL Assistive Technology	93.464			351,110	348,827
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478			136,471	-
Community Health Workers for Public Health Response and Resilient	93.495			381,384	350,142
COVID-19 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.497			72,471	-

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Low Income Household Water Assistance Program	93.499			202,648	-
COVID-19 MaryLee Allen Promoting Safe and Stable Families Program	93.556			16,108	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556			899,167	437,467
				<u>915,275</u>	<u>437,467</u>
Temporary Assistance for Needy Families	93.558			34,725,364	3,122,418
Child Support Enforcement	93.563			15,617,775	-
COVID-19 Low-Income Home Energy Assistance	93.568			7,214,152	-
Low-Income Home Energy Assistance	93.568			11,980,247	1,971,747
				<u>19,194,398</u>	<u>1,971,747</u>
COVID-19 State Court Improvement Program	93.586			15,479	-
State Court Improvement Program	93.586			282,071	-
				<u>297,550</u>	<u>-</u>
Community-Based Child Abuse Prevention Grants	93.590			297,414	123,371
Grants to States for Access and Visitation Programs	93.597			120,083	-
COVID-19 Chafee Education and Training Vouchers Program (ETV)	93.599			11,000	-
Chafee Education and Training Vouchers Program (ETV)	93.599			150,708	-
				<u>161,708</u>	<u>-</u>
Adoption and Legal Guardianship Incentive Payments	93.603			455,139	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630			536,420	-
Developmental Disabilities Projects of National Significance	93.631			353,093	-
Children's Justice Grants to States	93.643			60,808	-
COVID-19 Stephanie Tubbs Jones Child Welfare Services Program	93.645			24,491	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645			129,462	58,801
				<u>153,953</u>	<u>58,801</u>
Adoption Opportunities	93.652	Spaulding for Children	AWD DTD 7/20/22	20,883	-
Foster Care Title IV-E	93.658			21,304,023	-
Adoption Assistance	93.659			31,486,703	-
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665			925,102	908,195
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665			80,918	-
				<u>1,006,020</u>	<u>908,195</u>
Social Services Block Grant	93.667			6,272,363	1,106,949
Child Abuse and Neglect State Grants	93.669			162,937	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671			478,657	442,704
COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674			68,464	25,229
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674			700,466	84,012
				<u>768,930</u>	<u>109,241</u>
Mental and Behavioral Health Education and Training Grants	93.732			660,638	-
PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	93.745			497,887	-
COVID-19 Elder Abuse Prevention Interventions Program	93.747			255,076	-
Elder Abuse Prevention Interventions Program	93.747			414,440	-
				<u>669,516</u>	<u>-</u>
Children's Health Insurance Program	93.767			17,844,247	-
Medicare Hospital Insurance	93.773			1,406,863	-
Opioid STR	93.788			3,067,912	748,473

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Maternal, Infant and Early Childhood Home Visiting Grant	93.870			1,994,612	-
Medical Library Assistance	93.879	University of Washington	UWSC12790 AMD 2 / ALF YR3	59,632	-
National Bioterrorism Hospital Preparedness Program	93.889			1,327,640	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898			2,636,888	-
Grants to States for Operation of Offices of Rural Health	93.913			218,853	-
HIV Care Formula Grants	93.917			1,248,915	428,963
HIV Prevention Activities Health Department Based	93.940			782,532	330,680
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946			314,833	-
COVID-19 Block Grants for Community Mental Health Services	93.958			200,000	62,500
Block Grants for Community Mental Health Services	93.958			2,497,212	2,129,566
				<u>2,697,212</u>	<u>2,192,066</u>
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959			1,431,108	55,083
Block Grants for Prevention and Treatment of Substance Abuse	93.959			8,429,530	8,205,505
				<u>9,860,638</u>	<u>8,260,588</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977			760,790	-
COVID-19 Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981			25,343	-
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981			335,727	177,076
				<u>361,070</u>	<u>177,076</u>
Preventive Health and Health Services Block Grant	93.991			416,727	-
Maternal and Child Health Services Block Grant to the States	93.994			903,025	21,000
FDA Food Inspections	93.U11		HHSF223201810020C	589,340	-
Total for U.S. Department of Health and Human Services				<u><u>2,606,100,157</u></u>	<u><u>193,732,462</u></u>
Corporation for National and Community Service					
State Commissions	94.003			300,685	48,858
AmeriCorps	94.006			1,312,450	1,121,554
Commission Investment Fund	94.008			161,015	-
Total for Corporation for National and Community Service				<u><u>1,774,150</u></u>	<u><u>1,170,412</u></u>
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001			2,443,108	-
Total for Executive Office of the President				<u><u>2,443,108</u></u>	<u><u>-</u></u>
Social Security Administration					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001			4,871,154	-
Supplemental Security Income	96.006			1,002,410	-
Total for Disability Insurance/SSI Cluster				<u><u>5,873,564</u></u>	<u><u>-</u></u>
Social Security - Work Incentives Planning and Assistance Program	96.008			94,570	-
Total for Social Security Administration				<u><u>5,968,134</u></u>	<u><u>-</u></u>
U.S. Department of Homeland Security					
Research and Development Cluster					
Centers for Homeland Security	97.061		17STADA00001-05-02	964,497	449,560
Total for Research and Development Cluster				<u><u>964,497</u></u>	<u><u>449,560</u></u>
State and Local Homeland Security National Training Program	97.005			8,122	-
Non-Profit Security Program	97.008			171,017	157,869

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By Federal Agency

Federal Program Title	Assistance Listing Number	Name of Pass-Through Organization	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Boating Safety Financial Assistance	97.012			1,121,920	-
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023			89,314	9,301
COVID-19 Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036			79,922,646	77,594,695
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			52,617,660	41,229,243
				<u>132,540,306</u>	<u>118,823,938</u>
Hazard Mitigation Grant	97.039			731,064	81,005
Emergency Management Performance Grants	97.042			3,121,121	861,740
State Fire Training Systems Grants	97.043			19,455	-
Cooperating Technical Partners	97.045			221,063	-
Fire Management Assistance Grant	97.046			18,484,348	-
Pre-Disaster Mitigation	97.047			278,306	-
Port Security Grant Program	97.056			239,490	-
Homeland Security Grant Program	97.067			3,716,530	2,568,943
Earthquake Consortium	97.082			1,986	-
State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137			70,866	70,866
U.S. Coast Guard Oversight - Juneau/Kodiak	97.U01		241987PXA943	144,102	-
Miscellaneous Homeland Security - M/V Selendang Oil Spill Response	97.U02		2018-01 / COOP 05-084	966	-
Coast Guard	97.U03		HSCG89-16-9-0053	185,016	-
FEMA for 2018 Earthquake UAF MEF Earthquake Repairs	97.U04		590307	87,202	-
FEMA for 2018 Earthquake UAA MEF Earthquake Repairs	97.U05		590308	1,695,230	-
Total for U.S. Department of Homeland Security				<u><u>163,891,922</u></u>	<u><u>123,023,222</u></u>
Agency for International Development					
Research and Development Cluster					
Feed the Future Innovation Lab for Food Safety	98.U01	Purdue University	F0004868402100	31,462	-
Total for Research and Development Cluster				<u>31,462</u>	<u>-</u>
Total for Agency for International Development				<u><u>31,462</u></u>	<u><u>-</u></u>
State Justice Institute					
Strategic Initiative Grant	99.U01	National Center for State Courts	SJI-20-P-022	34,150	-
Total for State Justice Institute				<u>34,150</u>	<u>-</u>
Total Expenditures of Federal Awards				<u><u>5,721,033,268</u></u>	<u><u>928,071,274</u></u>

STATE OF ALASKA
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

Note 1: Purpose of the Schedule

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) requires a schedule of expenditures of federal awards showing total federal financial assistance for the period covered in the financial statements. Each federal financial assistance program must be identified by its Assistance Listing Number (ALN) title and number. When ALN information is not available, another federal identifying number must be used.

Note 2: Significant Accounting Policies and Indirect Cost Rate

The State of Alaska used the accrual basis of accounting to prepare this Schedule. The State of Alaska has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3: Cluster Programs

The *OMB Compliance Supplement* identifies programs to be considered clusters of programs for auditing purposes. These clusters consist of related programs that share common compliance requirements.

Note 4: Federal Pass-Through Funds

Federal financial assistance passed through from another State of Alaska agency.

Note 5: Economic Adjustment Assistance Revolving Loan Fund

The U.S. Department of Commerce funds the Economic Adjustment Assistance Revolving Loan Fund (RLF) for the Department of Commerce, Community, and Economic Development. The RLF is used for business lending in Alaska. The federal share of the RLF as of June 30, 2023, totals \$7,885,178 and is comprised of the following balances: \$4,708,537 in loans outstanding, \$3,176,386 in cash and investments, \$255 in administrative expenses, and \$0 in loans written off during the FY2023. The new loans disbursed in FY2023 and current year administrative expenses total \$1,107,153. (ALN 11.307)

Note 6: WIC Rebates

During FY2023, the Department of Health (DOH) earned cash rebates of \$2,496,616 from infant formula manufacturers on sales of formula to participants in the WIC Program. Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(a) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enables DOH to extend program benefits to approximately 3,620 more persons than could have been served this fiscal year in the absence of the rebate contract. The number of additional persons provided benefits was determined by dividing the total amount of program benefits by the total annual case load to determine average individual benefits. Total rebate dollars were then divided by the average benefit, determining the increased food instruments issued. This result is divided by 12 months. (ALN 10.557)

The U.S. Department of Agriculture requires a cash basis approach for reporting WIC rebates on the 798 report; however, food benefits continue to be reported on the accrual basis. Based on the FY2023 WIC 798

STATE OF ALASKA
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

report, the infant formula rebates were \$2,496,616 resulting in additional clients served totaling 3,620. All other reporting requirements for the WIC 798 are the same.

Note 7: Unemployment Insurance

Federal participation in FY2023 Unemployment Insurance benefits was \$606,868 of which (\$674,504) was funded by the Federal Cares Act. UI benefits paid by the State during FY2023 was \$61,131,432. Federal participation for program administration was \$23,034,003 of which \$1,137,208 was funded by the Federal Cares Act. (ALN 17.225)

Note 8: Federal Surplus Property Program

All assistance provided to the Federal Surplus Property Program is in the form of donations of excess property to the Department of Administration, Division of General Services. In FY2023 the State processed federal property valued at \$71,562,191 donors acquisition cost. For Uniform Guidance purposes, the donated property is valued at 23.34% of donors cost for 07/01/22-06/30/23. This is the expenditure amount shown on the schedule as \$16,702,615. The ending inventory at June 30, 2023, carried at the donors' acquisition cost was \$10,210,909. (ALN 39.003)

Note 9: Federal Family Education Loan Program (FFELP)

FFELP loans are governed by the Higher Education Act (Act). The Act provides for federal: (a) insurance or reinsurance of eligible loans, (b) interest subsidy payment to eligible lenders with respect to certain subsidized loans (Stafford and Consolidation), and (c) special allowance payments (net of excess interest) paid by the Secretary of the U.S. Department of Education to holders of eligible loans. FFELP loan guarantees outstanding at year end were \$19,734,872. Claim payments in the amount of \$1,811,381 were received during the fiscal year. (ALN 84.032L)

Note 10: Petroleum Violation Escrow

The U.S. Department of Energy programs were funded in part by Petroleum Violation Escrow (PVE) funds. These expenditures are not included in the Schedule of Expenditures of Federal Awards. PVE funds represent the State of Alaska's share of settlement proceeds in various lawsuits between the Federal Government and oil producers. During the year ended June 30, 2023, no amounts were expended by the Alaska Housing Finance Corporation in support of Department of Energy Programs. (ALN 81.041)

Note 11: Federal Direct Student Loans

The University of Alaska is responsible for the performance of certain administrative duties with respect to the Federal Direct Student Loan Program. Amounts relating to this program are not included in the University's basic financial statements. Loans distributed to students of the University under this program (ALN 84.268) during the year ended June 30, 2023 are summarized as follows:

\$ 9,044,912	Direct Subsidized Loan
\$17,007,901	Direct Unsubsidized Loan
\$ 1,952,752	Direct PLUS Loan
\$28,005,565	Total for Federal Direct Student Loans



Summary Schedule of Prior Audit Findings Fiscal Year Ended June 30, 2023

Finding Number: 2016-012
Fiscal Year: 2016
Initial Finding Year: 2016

Prior Audit Finding:

DOF's director should implement strong system configuration management controls.

State Agency: DOA
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: 2016-013
Fiscal Year: 2016
Initial Finding Year: 2016

Prior Audit Finding:

The state accountant should ensure revenues are consistently and accurately classified in the ACFR.

State Agency: DOA
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. This finding reoccurred due to an oversight when completing a portion of the revenue work as a piece of the procedures was overlooked and not completed. In order to fix this issue going forward, we will review procedures and ensure the instructions are clear. We will update procedures by September 1, 2024. This corrective action of updating procedures is similar to our plan in prior years, as the errors have historically come from outdated procedures that were not properly followed.

Finding Number: 2016-014
Fiscal Year: 2016
Initial Finding Year: 2016

Prior Audit Finding:

The state accountant should improve procedures to accurately report capital assets.

State Agency: DOA
Financial statement finding

Status/corrective action planned/reasons for no further action:

This finding is unresolved. To correct this issue going forward, we will work with departments to ensure they understand how to record capital assets as inaccurate reporting in IRIS was a large cause of the issue noted in this finding. We will work with departments by August 31, 2024. We will also update our internal procedures by May 1, 2024.

STATE OF ALASKA
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2023

<p>Finding Number: 2016-040 Fiscal Year: 2016 Initial Finding Year: 2016</p> <p>Federal Agency: USDOL State Agency: DLWD</p> <p>ALN: 17.225 Questioned Costs: None</p>	<p>Prior Audit Finding: DLWD’s Employment and Training Services division (DET) director should strengthen procedures to ensure that Employment and Training Administration (ETA) 227 quarterly reports are accurately and fully supported by the accounting records.</p> <p>Status/corrective action planned/reasons for no further action: This finding does not warrant further action in accordance with Title 2 CFR 200.511(b)(3).</p>
<p>Finding Number: 2016-056 Fiscal Year: 2016 Initial Finding Year: 2016</p> <p>State Agency: DOTPF Financial statement finding</p>	<p>Prior Audit Finding: DOTPF’s ASD director should improve procedures to accurately report capital assets.</p> <p>Status/corrective action planned/reasons for no further action: This audit finding is partially corrected. The area of identifying CIP projects that should be early capitalized based on final inspections and/or letters of completion continues to need improvements. In 2023, changes have been made to clarify what projects should generate a capital asset. In June 2023 a list of projects that had actuals within 90% of budget was developed for distribution during July and August to seek out final inspections and/ or letters of completion. The department will continue to revise procedures, job aids, and work with the regions to address this issue. DOTPF expects that this deficiency will be resolved by August 31, 2023.</p>
<p>Finding Number: 2017-003 Fiscal Year: 2017 Initial Finding Year: 2016</p> <p>State Agency: DOA Financial statement finding</p>	<p>Prior Audit Finding: The Department of Administration has not implemented a comprehensive policy for configuration management.</p> <p>Status/corrective action planned/reasons for no further action: Repeat of finding 2016-012. Please refer to the updated response on finding 2016-012.</p>
<p>Finding Number: 2017-004 Fiscal Year: 2017 Initial Finding Year: 2016</p> <p>State Agency: DOA Financial statement finding</p>	<p>Prior Audit Finding: Government-wide governmental activities revenue in the draft Statement of Activities contained numerous classification errors totaling \$230.1 million.</p> <p>Status/corrective action planned/reasons for no further action: Repeat of finding 2016-013. Please refer to the updated response on finding 2016-013.</p>
<p>Finding Number: 2017-005 Fiscal Year: 2017 Initial Finding Year: 2016</p> <p>State Agency: DOA Financial statement finding</p>	<p>Prior Audit Finding: Multiple government-wide governmental activities capital asset errors were identified in the draft CAFR financial statements.</p> <p>Status/corrective action planned/reasons for no further action: Repeat of finding 2016-014. Please refer to the updated response on finding 2016-014.</p>

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2017-009**
Fiscal Year: **2017**
Initial Finding Year: **2017**

Prior Audit Finding:

Material internal control weaknesses exist with the State's new payroll system, IRIS-Human Resources Management module.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. We have worked with staff to ensure they understand the issues in order to fix them going forward, and the issue is being reviewed by CGI as a potential defect.

Finding Number: **2017-012**
Fiscal Year: **2017**
Initial Finding Year: **2017**

Prior Audit Finding:

Several departments inaccurately reported federal awards expended on the FY2017 schedule of expenditures of federal awards; inaccurately reported pass-through expenditures; and subrecipient amounts were not supported by the accounting records.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2017-034**
Fiscal Year: **2017**
Initial Finding Year: **2017**

Prior Audit Finding:

DHSS inaccurately reported federal awards expended on its FY2017 schedule of expenditures of federal awards (SEFA), which resulted in over-reporting federal awards by approximately \$48 million. Additionally, pass-through amounts to other state agencies were erroneously omitted from the SEFA, and subrecipient totals for some programs were not supported by the accounting records.

State Agency: **DHSS**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2017-055**
Fiscal Year: **2017**
Initial Finding Year: **2017**

Prior Audit Finding:

Multiple DNR timesheets were not supported by the federally required OF-288 form; lacked the required written justification for hours worked in excess of 16 hours or 2:1 work-rest ratio; did not match the OF-288 timesheets; were not signed by an employee; and/or recorded additional compensation during travel status without adequate support.

Federal Agency: **USDA**
State Agency: **DNR**

ALN: **10.U08**
Questioned Costs: **\$484,065**
ALN: **10.U09**
Questioned Costs: **None**

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Forestry management is continuing to work with the federal agency to resolve questioned costs. A meeting is scheduled to be held between the Fire Protection administrative team and the USDA Forest Service staff to identify the course of action.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2017-056**
Fiscal Year: **2017**
Initial Finding Year: **2017**

Federal Agency: **USDA**
State Agency: **DNR**

ALN: **10.U08**
Questioned Costs: **\$67,936**

ALN: **10.U09**
Questioned Costs: **None**

Prior Audit Finding:

DNR billed unallowable aviation offset indirect costs to the U.S. Department of Agriculture, USFS fire suppression program.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Forestry management is continuing to work with the federal agency to resolve questioned costs. A meeting is scheduled to be held between the Fire Protection administrative team and the USDA Forest Service staff to identify the course of action.

Finding Number: **2017-057**
Fiscal Year: **2017**
Initial Finding Year: **2017**

Federal Agency: **USDA**
State Agency: **DNR**

ALN: **10.U08**
Questioned Costs: **\$2,244**

ALN: **10.U09**
Questioned Costs: **None**

Prior Audit Finding:

Some DNR timesheets for the U.S. Forest Service Fire Suppression program were inaccurately calculated.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Forestry management is continuing to work with the federal agency to resolve questioned costs. A meeting is scheduled to be held between the Fire Protection administrative team and the USDA Forest Service staff to identify the course of action.

Finding Number: **2017-059**
Fiscal Year: **2017**
Initial Finding Year: **2017**

Federal Agency: **USDA**
State Agency: **DNR**

ALN: **10.U08**
Questioned Costs: **\$186,556**

ALN: **10.U09**
Questioned Costs: **None**

Prior Audit Finding:

DNR billed administrative overhead costs that were not identified as program expenditures in the State's accounting system. Additionally, some direct expenditures included in DNR's FY2017 bill-for-collection were not supported by the State's accounting records.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Forestry management is continuing to work with the federal agency to resolve the remaining questioned costs of \$11,556. A meeting is scheduled to be held between the Fire Protection administrative team and the USDA Forest Service staff to identify the course of action.

Finding Number: **2017-068**
Fiscal Year: **2017**
Initial Finding Year: **2016**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

DOTPF's FY2017 capital assets reported to the Division of Finance contained significant errors.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2016-056. Please refer to the updated response on finding 2016-056.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2018-002**
Fiscal Year: **2018**
Initial Finding Year: **2016**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

Division of Finance's (DOF) director has not developed and implemented a comprehensive policy for configuration management of its accounting and reporting systems.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2016-012 and 2017-003. Please refer to updated response on finding 2016-012.

Finding Number: **2018-003**
Fiscal Year: **2018**
Initial Finding Year: **2017**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

An evaluation of DOA's State payroll system controls identified several internal control weaknesses.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2017-009. Please refer to updated response on finding 2017-009.

Finding Number: **2018-004**
Fiscal Year: **2018**
Initial Finding Year: **2018**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

Internal control weaknesses were identified over logical access to DOA's State accounting system.

Status/corrective action planned/reasons for no further action:

The Division of Finance disagrees with this finding. Our action is dependent upon receiving timely notification from the agency or processing the separation by Payroll Services. Some agencies will notify us of an employee's separation as directed in the Employment Clearance Form that all employees are required to sign when separating from State Service but this is not done for every separation/transfer, which leaves us dependent on the action by Payroll to be notified about an employee separation. Payroll is, in turn, dependent on the timely receipt of information from the agency and payroll timelines. We remove access from IRIS as soon as we receive notification of the separation.

Finding Number: **2018-006**
Fiscal Year: **2018**
Initial Finding Year: **2016**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

Government-wide governmental activities revenues in the draft FY2018 Statement of Activities contained numerous classification errors.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2016-013 and 2017-004. Please refer to updated response on finding 2016-013.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2018-007**
Fiscal Year: **2018**
Initial Finding Year: **2016**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

The capital asset accounts on the draft FY2018 government-wide governmental activities Statement of Net Position and related footnote five contained multiple significant errors.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2016-014 and 2017-005. Please refer to updated response on finding 2016-014.

Finding Number: **2018-015**
Fiscal Year: **2018**
Initial Finding Year: **2018**

State Agency: **DOR**
Financial statement finding

Prior Audit Finding:

Revenues eligible for transfer to the Constitutional Budgetary Reserve Fund (CBRF) were not transferred during FY2018 and revenues that should have remained in the CBRF were moved to the general fund.

Status/corrective action planned/reasons for no further action:

This audit finding was fully resolved. The Superior Courts granted motion for partial summary judgement surrounding the Constitutional Budget Reserve Case. This ruling reaffirmed the Department of Revenue's understanding and proper accounting treatment over the last four fiscal years of the tax revenues received following the downstream in the tax calculation from changes to the costs of transportation for oil from the Federal Energy and Regulatory Commission (FERC) and deposited into the General Fund.

Finding Number: **2018-022**
Fiscal Year: **2018**
Initial Finding Year: **2017**

State Agency: **DHSS**
Financial statement finding

Prior Audit Finding:

There was no evidence that supervisory review of DHSS' Schedule of Expenditures of Federal Awards (SEFA) was performed prior to submission to the Department of Administration (DOA). In addition, there was no evidence the federal expenditure data reported in the SEFA was verified for completeness.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2017-034. Please refer to updated response on finding 2017-034.

Finding Number: **2018-027**
Fiscal Year: **2018**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Prior Audit Finding:

DHSS' IT staff did not properly limit user access to the eligibility system during FY2018.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Assistance Listing: **93.558, 93.775, 93.777, 93.778**
Questioned Costs: **None**

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2018-028**
Fiscal Year: **2018**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**

Questioned Costs: **\$1,072**
(known); likely questioned costs
exceeding \$25,000

Prior Audit Finding:

Four of the 40 TANF applications tested (10 percent) were not processed within 30 days. Additionally, 21 of 40 (53 percent) TANF recipient case files tested lacked documentation supporting the request and use of the income and benefit information through the Income Eligibility and Verification System (IEVS) for determining eligibility and benefits.

Eight eligibility errors were identified in testing a random sample of 40 FY2018 TANF recipient applications.

Status/corrective action planned/reasons for no further action:

This finding is partially corrected. A State Plan Amendment was approved from ACF allowing for flexibilities. The amendment was approved retroactively and does carry forward throughout the duration of the Public Health Emergency (PHE).

Division-wide Income Eligibility and Verification System (IEVS) refresher training occurred for all Eligibility staff and is part of the required curriculum for new staff.

The State Plan for Alaska does not require the agency to use the IEVS. Use of this data for Alaska is completely voluntary.

The division does intend to implement quality control and training efforts using the statewide care review teams and statewide eligibility and learning specialist (SEALS) team. The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2018-030**
Fiscal Year: **2018**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

Eight of 27 TANF cases tested (30 percent) had inaccurate information reported in the ACF-199 data file. Additionally, six of 27 TANF cases tested (22 percent) reported work participation activities in the ACF-199 data file that were inaccurate, unsupported, or unverified.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The division has successfully enlisted contractors with the capabilities to perform essential mainframe programming, enabling the production of accurate reports from EIS. The division has initiated reconciliation of the ACF-199 to identify the cause of inaccuracy and will implement appropriate internal controls to ensure documentation supports reporting.

The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

Finding Number: **2018-050**
Fiscal Year: **2018**
Initial Finding Year: **2018**

Federal Agency: **USDOD**
State Agency: **DMVA**

ALN: **12.401**
Questioned Costs: **None**

Prior Audit Finding:

The audit reviewed a random sample of nine procurement files and one file (11 percent) did not have documentation to support a notice of intent to award was sent to all bidders. Additionally, one judgmentally selected procurement file did not have documentation that the solicitation was publicly noticed. A review of the State's Online Public Notices System found that no public notice was issued for the solicitation. Further, a review of 18 procurement files found 14 files (78 percent) did not contain evidence that staff verified the contractor was not suspended or debarred in the federal System of Award Management (SAM).

Status/corrective action planned/reasons for no further action:

The audit finding was fully corrected.

Finding Number: **2018-054**
Fiscal Year: **2018**
Initial Finding Year: **2018**

State Agency: **DNR**
Financial statement finding

Prior Audit Finding:

Royalty revenues eligible for transfer to the Constitutional Budgetary Reserve Fund (CBRF) were not transferred during FY2018 and revenues that should have remained in the CBRF were moved to the general fund.

Status/corrective action planned/reasons for no further action:

This audit finding was fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2018-057**
Fiscal Year: **2018**
Initial Finding Year: **2017**

Federal Agency: **USDA**
State Agency: **DNR**

ALN: **10.U08**
Questioned Costs: **None**

ALN: **10.U09**
Questioned Costs: **\$154,056**

ALN: **10.U10**
Questioned Costs: **\$8,968**

Prior Audit Finding:

Testing of FY2018 personal service expenditures (60 State personnel timesheets) charged to the USFS Fire Suppression program identified multiple instances of noncompliance including lack of the federally required OF-288 timesheets, unsigned timesheets, State timesheet hours that did not match federal timesheets, unsigned hazard pay forms, work-rest ratio violations, and unallowable compensation for meal breaks and shift differential pay on travel days. Testing of 60 emergency firefighter (EFF) timesheets identified missing employee signatures.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2017-055. Please refer to updated response on finding 2017-055.

Finding Number: **2018-059**
Fiscal Year: **2018**
Initial Finding Year: **2018**

Federal Agency: **USDA**
State Agency: **DNR**

ALN: **10.U09**
Questioned Costs: **\$31,067**

ALN: **10.U10**
Questioned Costs: **\$11,526**

Prior Audit Finding:

The audit identified two function (fire) codes in the State accounting system that were assigned an incorrect federal program.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Forestry management is continuing to work with the federal agency to resolve questioned costs. A meeting is scheduled to be held between the Fire Protection administrative team and the USDA Forest Service staff to identify the course of action.

Finding Number: **2018-062**
Fiscal Year: **2018**
Initial Finding Year: **2018**

Federal Agency: **USDOJ**
State Agency: **DNR**

ALN: **15.U04, 15.U06**
Questioned Costs: **None**

ALN: **15.U05**
Questioned Costs: **\$57,604**

ALN: **15.U07**
Questioned Costs: **\$53,886**

Prior Audit Finding:

Testing of FY2018 personal service expenditures (60 State personnel timesheets) charged to the BLM Fire Suppression program identified multiple instances of noncompliance including lack of the federally required OF-288 timesheets, unsigned timesheets, State timesheet hours that did not match federal timesheets, unsigned hazard pay forms, work-rest ratio violations, and unallowable compensation for meal breaks and shift differential pay on travel days. Testing of 60 EFF timesheets identified missing employee signatures.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Forestry management is continuing to work with the federal agency to resolve questioned costs. Correspondence is currently occurring between the Fire Protection administrative team and the DOI BLM Alaska Fire Service staff to identify the course of action and needed documentation.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2018-064**
Fiscal Year: **2018**
Initial Finding Year: **2018**

Federal Agency: **USDOJ**
State Agency: **DFG**

ALN: **15.605**
Questioned Costs: **\$160,075**

ALN: **15.611**
Questioned Costs: **\$265,336**

Prior Audit Finding:

DFG's FY2018 indirect cost rate calculation contained multiple errors.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected pending resolution of questioned costs.

Finding Number: **2018-069**
Fiscal Year: **2018**
Initial Finding Year: **2016**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

Detailed testing of DOTPF's input of FY2018 capital assets into IRIS identified numerous errors; and a comparison of DOTPF's FY2017 audited CIP and IF capital asset spreadsheets to FY2018 IRIS CIP and IF capital asset inventories identified errors.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2016-056 and 2017-068. Please refer to updated response on finding 2016-056.

Finding Number: **2018-070**
Fiscal Year: **2018**
Initial Finding Year: **2018**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

The Alaska International Airport System (AIAS) FY2018 financial statement audit was issued and provided to DOF on December 12, 2018, approximately 10 weeks after the deadline established by DOF.

Status/corrective action planned/reasons for no further action:

This audit finding was partially corrected. Full implementation is schedule for June 30, 2024. For the FY2022 audit, newly hired AIAS Controller employed a contractor to assist AIAS staff with a deep dive on audit processes and policies. Lessons learned from this process are being documented, as well as creating a directory of reports and locations of needed resources for the ACFR process and will put into practice for FY2023.

Finding Number: **2019-002**
Fiscal Year: **2019**
Initial Finding Year: **2016**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

Division of Finance's director has not developed and implemented a comprehensive policy for configuration management of its accounting and reporting systems.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-012, 2017-003 and 2018-002. Please refer to updated response on finding 2016-012.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2019-003**
Fiscal Year: **2019**
Initial Finding Year: **2017**

Prior Audit Finding:
An evaluation of DOA's state payroll system controls identified significant internal control weaknesses.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:
Repeat of findings 2017-009 and 2018-003. Please refer to updated response on finding 2017-009.

Finding Number: **2019-004**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Prior Audit Finding:
Internal control weaknesses were identified over logical access to DOA's state accounting system

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:
Repeat of finding 2018-004. Please refer to updated response on finding 2018-004.

Finding Number: **2019-006**
Fiscal Year: **2019**
Initial Finding Year: **2016**

Prior Audit Finding:
Government-wide governmental activities revenues in the draft FY2019 CAFR Statement of Activities contained numerous classification errors.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:
Repeat of findings 2016-013, 2017-004 and 2018-006. Please refer to updated response on finding 2016-013.

Finding Number: **2019-007**
Fiscal Year: **2019**
Initial Finding Year: **2016**

Prior Audit Finding:
The capital asset accounts on the draft FY2019 government-wide governmental activities Statement of Net Position and related footnote five contained significant errors.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:
Repeat of findings 2016-014, 2017-005 and 2018-007. Please refer to updated response on finding 2016-014.

Finding Number: **2019-017**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Prior Audit Finding:
Revenues eligible for transfer to the constitutional budget reserve fund (CBRF) were not transferred during FY2018 and FY2019, and revenues that should have remained in the CBRF were moved to the general fund (GF).

State Agency: **DOR**
Financial statement finding

Status/corrective action planned/reasons for no further action:
Repeat of finding 2018-015. Please refer to updated response on finding 2018-015.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2019-018**

Fiscal Year: **2019**

Initial Finding Year: **2019**

State Agency: **DOR**

Financial statement finding

Prior Audit Finding:

Auditors requested access to DOR oil and gas production tax-related settlement/appeal files to verify the proper usage of oil and gas production tax credit certificate amounts in the settlement of oil and gas production taxes. Auditors were denied access to the requested settlement/appeal files during the audit fieldwork period by DOR management. Consequently, auditors were unable to reasonably determine the appropriate financial statement impact of identified oil and gas production tax credit certificate issues.

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. The Tax Division disagrees with this finding. Consistent with the terms of engagement for the audit, action taken upon the legal advice provided by the Department of Law constitutes reasonable assurance that an agency has complied with the law. The closing agreements provided were signed by the Commissioner of Revenue and the Attorney General, as are all closing agreements [AS 43.05.060 and AS 43.05.070]. The signature of the Attorney General on the closing agreements constitutes reasonable assurance that the closing agreements reviewed by the Departments of Law and Revenue complied with law in the settlements. The department would have made additional closing agreements available had they been requested earlier in the process. Given the signature of the Attorney General on the closing agreements and the broad powers of the Attorney General to settle matters under AS 44.23.020(b), the requests for other settlement documents, outside of the closing agreements, to evaluate “proper usage” did not have any legitimate audit purpose and would have disclosed attorney-client privilege and attorney work product privilege information. Because these documents serve no legitimate audit purpose, the lack of the documents should not be a basis for any finding. You should confer with the Department of Law directly if you have further questions on its legal position regarding settlement documents. Subject to and without waiving any of the foregoing, the Tax Division will make its settlement files, except for any and all attorney-client communications, available for inspection by the Division of Legislative Audit upon reasonable notice.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2019-025**
Fiscal Year: **2019**
Initial Finding Year: **2019**

State Agency: **DHSS**
Financial statement finding

Prior Audit Finding:

Testing of seven DHSS FY2019 construction in progress (CIP) assets recorded into the state accounting system (IRIS) identified the following errors:

- Three assets should have been expensed as the costs did not qualify as capital assets.
- Two assets were completed in prior fiscal years, but not transferred to the correct capital asset account.

Status/corrective action planned/reasons for no further action:

This finding is partially corrected. The department developed an ALDER report in FY2023 and brought the CIP reporting up to date through FY2022. The agency experienced delays in fully correcting this finding in FY2023 resulting from the department-split from DHSS to DOH and DFCS, staff turnover, and high vacancy rates. DOH anticipates this finding will be resolved in FY2024.

Finding Number: **2019-026**
Fiscal Year: **2019**
Initial Finding Year: **2019**

State Agency: **DHSS**
Financial statement finding

Prior Audit Finding:

DHSS's DFMS accountants did not collect or liquidate federal receivables in a timely manner and \$22.2 million in FY2019 receivables were unsupported.

Status/corrective action planned/reasons for no further action:

This finding is partially corrected. FMS revenue staff are working through the complex reconciliation process; however, the unit has been adversely impacted by staff turnover and a high vacancy rate through FY2023. DOH anticipates the finding will be resolved in FY2025.

Finding Number: **2019-028**
Fiscal Year: **2019**
Initial Finding Year: **2017**

State Agency: **DHSS**
Financial statement finding

Prior Audit Finding:

DHSS inaccurately reported federal expenditures on the FY2019 draft Schedule of Expenditures of Federal Awards (SEFA) for four programs, collectively understating federal expenditures by approximately \$4 million.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2017-034 and 2018-022. Please refer to updated response on finding 2017-034.

Finding Number: **2019-034**
Fiscal Year: **2019**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **\$1,856**

Prior Audit Finding:

Six of 60 TANF benefit payments tested (10 percent) were not calculated accurately due to either client changes not being entered timely or incorrect data in EIS.

Status/corrective action planned/reasons for no further action:

DOH does not agree with this finding. A State Plan Amendment was approved by the Administration for Children and Families in 2023 allowing for flexibilities. The amendment was approved retroactively and carries forward throughout the duration of the Public Health Emergency (PHE).

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2019-035**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Prior Audit Finding:

DHSS's information technology (IT) staff did not properly limit user access to the eligibility system during FY2019.

Federal Agency: **USDHHS**
State Agency: **DHSS**

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-027. Please refer to updated response on finding 2018-027.

Assistance Listing: **93.558, 93.775, 93.777, 93.778**
Questioned Costs: **None**

Finding Number: **2019-036**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Prior Audit Finding:

Forty-seven of 60 TANF recipient case files tested lacked documentation supporting the request and use of income and benefit information through the Income Eligibility and Verification System (IEVS) and other data exchanges for determining eligibility and benefits.

Federal Agency: **USDHHS**
State Agency: **DHSS**

When testing a random sample of 60 FY2019 TANF recipient cases, errors were identified in 19 cases (27 percent).

Assistance Listing: **93.558**
Questioned Costs: **\$32,757**

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-028. Please refer to updated response on finding 2018-028.

Finding Number: **2019-037**
Fiscal Year: **2019**
Initial Finding Year: **2019**

Prior Audit Finding:

The ACF-196R TANF financial report for the FFY2018 grant award misreported expenditures for the quarter ending March 31, 2019. Expenditures totaling \$1,159,311 were reported on the filed ACF-196R report as administrative costs, on line 22A, but should have been reported as childcare expenditures, on line 11A.

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2019-038**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Prior Audit Finding:

Seventeen of 60 TANF cases tested (28 percent) had inaccurate information reported in the ACF-199 data file.

Federal Agency: **USDHHS**
State Agency: **DHSS**

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-030. Please refer to updated response on finding 2018-030.

Assistance Listing: **93.558**
Questioned Costs: **None**

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2019-039**
Fiscal Year: **2019**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **\$2,616**

Prior Audit Finding:

Six of 10 (60 percent) child support non-cooperation alerts tested were not processed in accordance with TANF program requirements. Specifically, three were not assessed a noncooperation penalty and three did not have penalties assessed in a timely manner.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. A State Plan Amendment was approved from ACF allowing for flexibilities. The amendment was approved retroactively and does carry forward throughout the duration of the Public Health Emergency (PHE). DPA continues to strengthen processes; procedures; and training for staff.

The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

Finding Number: **2019-042**
Fiscal Year: **2019**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767, 93.775, 93.777, 93.778**
Questioned Costs: **None**

Prior Audit Finding:

Review of FY2019 dental claims identified likely over-utilization of dental services for individuals under the age of 22.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2019-049**
Fiscal Year: **2019**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767, 93.775, 93.777, 93.778**
Questioned Costs: **None**

Prior Audit Finding:

Certain details related to this control weakness and the relevant audit criteria are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

An FY2019 examination of the Alaska Resource for Integrated Eligibility Services (ARIES) system controls concluded DHSS staff did not maintain, in all material respects, effective internal controls for ARIES

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The department's contractor continues serving as the primary resource in addressing Alaska Resource for Integrated Eligibility Services (ARIES) system defects and is implementing the remaining two corrective actions. The department anticipates the finding will be resolved in FY2024.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2019-052**
Fiscal Year: **2019**
Initial Finding Year: **2019**

Federal Agency: **USDHSS**
State Agency: **DHSS**

Assistance Listing: **93.767, 93.775, 93.777, 93.778**

Questioned Costs: **None**

Prior Audit Finding:

Two hundred seventy-five Medicaid and 40 CHIP recipient case files randomly selected from a universe of 77,825 recipients with claims paid from July 1, 2018, through March 31, 2019, were tested for eligibility. Collectively, the case file testing included a review of 663 eligibility determinations.

Testing found errors in the written notices sent by DPA to Medicaid and CHIP recipients regarding eligibility decisions.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2019-059**
Fiscal Year: **2019**
Initial Finding Year: **2019**

Federal Agency: **USDOL**
State Agency: **DLWD**

ALN: **17.225**

Questioned Costs: **None**

Prior Audit Finding:

Two of two quarterly Employment and Training Administration (ETA) 227 Overpayment Detection and Recovery Activities reports tested, for quarters ending June 30, 2019, and March 31, 2019, were not fully supported by the accounting records.

Status/corrective action planned/reasons for no further action:

This finding does not warrant further action in accordance with Title 2 CFR 200.511(b)(3).

Finding Number: **2019-067**
Fiscal Year: **2019**
Initial Finding Year: **2018**

State Agency: **DNR**
Financial statement finding

Prior Audit Finding:

Royalty revenues eligible for transfer to the constitutional budget reserve fund (CBRF) were not transferred during FY2018 and FY2019, and revenues that should have remained in the CBRF were moved to the GF.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-054. Please refer to updated response on finding 2018-054.

Finding Number: **2019-068**
Fiscal Year: **2019**
Initial Finding Year: **2017**

Federal Agency: **USDA**
State Agency: **DNR**

ALN: **10.U07, 10.U09**

Questioned Costs: **None**

Prior Audit Finding:

Testing of FY2019 personal service expenditures (60 State personnel timesheets) charged to the USFS Fire Suppression program identified multiple instances of noncompliance, including lack of the federally required OF-288 timesheets; state timesheet hours that did not match federal timesheets; incorrect fire codes recorded on timesheets or fire codes that did not match the federal timesheets; work-rest ratio violations; unallowable compensation for meal breaks, shift differential pay, standby pay, and hazard pay on travel days; and an unsigned timesheet.

Testing of 60 emergency firefighter (EFF) timesheets identified missing employee signatures and work-rest ratio violations.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2017-055 and 2018-057. Please refer to updated response on finding 2017-055.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2019-069**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Prior Audit Finding:

The audit identified five function (fire) codes in the state accounting system that were assigned incorrect federal programs.

Federal Agency: **USDA**
State Agency: **DNR**

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-059. Please refer to updated response on finding 2018-059.

ALN: **10.U09**
Questioned Costs: **None**

ALN: **10.U07**
Questioned Costs: **\$53**

ALN: **10.U08**
Questioned Costs: **\$153,379**

Finding Number: **2019-070**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Prior Audit Finding:

Testing a random sample of FY2019 non-personal service expenditures charged to the USFS Fire Suppression program (60 transactions) identified 24 instances of noncompliance with procedures.

Federal Agency: **USDA**
State Agency: **DNR**

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected.

ALN: **10.U07, 10.U09**
Questioned Costs: **None**

Status Update Questioned Costs. A meeting is scheduled to be held between the Fire Protection administrative team and the USDA Forest Service staff to identify the course of action.

ALN: **10.U08**
Questioned Costs: **\$216**

Finding Number: **2019-071**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Prior Audit Finding:

Testing a sample of 94 (85 randomly selected and nine judgmentally selected) FY2019 non-personal services expenditure transactions charged to the BLM Fire Suppression program identified 17 instances of noncompliance with procedures.

Federal Agency: **USDOJ**
State Agency: **DNR**

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected.

ALN: **15.U04**
Questioned Costs: **None**

Status Update Questioned Costs. Correspondence is currently occurring between the Fire Protection administrative team and the DOI BLM Alaska Fire Service staff to identify the course of action and needed documentation.

ALN: **15.U05**
Questioned Costs: **\$7,032**

ALN: **15.U06**
Questioned Costs: **\$520,066**

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2019-072**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Federal Agency: **USDOJ**
State Agency: **DNR**

ALN: **15.U04**
Questioned Costs: **None**

ALN: **15.U05**
Questioned Costs: **\$174,990**

ALN: **15.U06**
Questioned Costs: **\$33,265**

Prior Audit Finding:

Testing of FY2019 personal service expenditures (78 State personnel timesheets) charged to the BLM Fire Suppression program identified multiple instances of noncompliance, including lack of the federally required OF-288 timesheets; state timesheet hours that did not match federal timesheets; incorrect fire codes recorded on timesheets or fire codes that did not match the federal timesheets; work-rest ratio violations; unallowable compensation for meal breaks, shift differential pay, standby pay, and hazard pay on travel days; unsupported hazard pay; and an unsigned timesheet.

Testing of 67 EFF timesheets identified missing employee signatures and an incorrect fire code recorded on the timesheet.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-062. Please refer to updated response on finding 2018-062.

Status Update Questioned Costs. Correspondence is currently occurring between the Fire Protection administrative team and the DOI BLM Alaska Fire Service staff to identify the course of action and needed documentation.

Finding Number: **2019-080**
Fiscal Year: **2019**
Initial Finding Year: **2016**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

Detailed testing of DOTPF's input of FY2019 capital assets into the state accounting system (IRIS) identified errors.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-056, 2017-068 and 2018-069. Please refer to updated response on finding 2016-056.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2019-082**
Fiscal Year: **2019**
Initial Finding Year: **2019**

Federal Agency: **USDOT**
State Agency: **DOTPF**

ALN: **20.205, 20.219, 20.224**
Questioned Costs: **None**

Prior Audit Finding:

Nine of 35 FHWA construction project files tested (26 percent) did not demonstrate that contractors complied with prevailing wage requirements. Specifically, eight project files did not include signed statements of compliance for all certified payrolls. Additionally, the weekly certified payrolls for one project were submitted a month after the project was completed.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Full implementation is schedule for June 30, 2024. This audit finding is partially corrected. DOT&PF, in coordination with the Department of Labor, has implemented the AASHTOWare Project Civil Rights and Labor Module (AWP-CRL). This module provides a web-based platform where contractors submit certified payroll for all contracts awarded after January 1, 2021. AWP-CRL requires contractors to electronically sign a statement of compliance before their payroll will be accepted. The state of compliance certificate will accompany the payroll. This system can track and report on certified payroll submissions to assist staff in determining if certified payroll has been submitted in a timely manner. This corrective action was implemented in January 2021. Implementation of a new system takes time for staff and contractors to coordinate and learn processes. DOT&PF offered a project website with loads of information in written and visual formats on how to sign up, submit payroll, and additional resources of all types. There were weekly live Q&A sessions for contractors to come and ask questions of DOT&PF AASHTOWare Team members. Additionally, each region has a designated certified payroll module admin who assists contractors working on contracts in that region. The remaining issue to address with this finding is the timely submission of certified payroll. DOT&PF staff have made efforts in this area and will continue to work with contractors to become more familiar with the system and need for timely submission of certified payroll.

Finding Number: **2020-002**
Fiscal Year: **2020**
Initial Finding Year: **2016**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

DOF's director has not developed and implemented a comprehensive policy for configuration management of the State accounting system. Additionally, the configuration management policy for the State's reporting system was not followed.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-012, 2017-003, 2018-002, and 2019-002. Please refer to updated response on finding 2016-012.

Finding Number: **2020-003**
Fiscal Year: **2020**
Initial Finding Year: **2017**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

An evaluation of DOA's State payroll system controls identified significant internal control weaknesses.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2017-009, 2018-003, and 2019-003. Please refer to updated response on finding 2017-009.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2020-004**
Fiscal Year: **2020**
Initial Finding Year: **2018**

Prior Audit Finding:

Internal control weaknesses were identified over logical access to DOA's State accounting system.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-004 and 2018-004. Please refer to updated response on finding 2018-004.

Finding Number: **2020-006**
Fiscal Year: **2020**
Initial Finding Year: **2016**

Prior Audit Finding:

Government-wide governmental activities revenues in the draft FY 20 CAFR Statement of Activities contained several classification errors.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-013, 2017-004, 2018-006, and 2019-006. Please refer to updated response on finding 2016-013.

Finding Number: **2020-007**
Fiscal Year: **2020**
Initial Finding Year: **2016**

Prior Audit Finding:

The capital asset accounts on the draft FY 20 government-wide governmental activities Statement of Net Position and related CAFR footnote five contained significant errors.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-014, 2017-005, 2018-007, and 2019-007. Please refer to updated response on finding 2016-014.

Finding Number: **2020-019**
Fiscal Year: **2020**
Initial Finding Year: **2018**

Prior Audit Finding:

Revenues eligible for transfer to the Constitutional Budgetary Reserve Fund (CBRF) were not transferred during fiscal years 2018, 2019, and 2020. Revenues that should have remained in the CBRF were moved to the general fund.

State Agency: **DOR**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2018-015 and 2019-017. Please refer to updated response on finding 2018-015.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: 2020-020
Fiscal Year: 2020
Initial Finding Year: 2019

State Agency: **DOR**
Financial statement finding

Prior Audit Finding:

Auditors requested access to DOR oil and gas production tax-related settlement/appeal files to verify the proper usage of oil and gas production tax credit certificate amounts in the settlement of oil and gas production taxes. Auditors were denied access to the requested settlement/appeal files during the audit fieldwork by DOR management. Consequently, auditors were unable to reasonably determine the appropriate financial statement impact of identified oil and gas production tax credit certificate issues.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2019-018. Please refer to updated response on finding 2019-018.

Finding Number: 2020-023
Fiscal Year: 2020
Initial Finding Year: 2020

Federal Agency: **USED**
State Agency: **DEED**

Assistance Listing: 84.010, 84.011,
84.425C, 84.425D

Questioned Costs: **None**

Prior Audit Finding:

Testing of FY 20 access to the Grants Management System (GMS) for 16 state agency user roles identified six user roles affecting five individuals that lacked documented approval. Specifically, five user roles were changed for four individuals prior to documented approval and one new user was added with no state user access agreement on file.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: 2020-025
Fiscal Year: 2020
Initial Finding Year: 2019

State Agency: **DHSS**
Financial statement finding

Prior Audit Finding:

During FY 20, DHSS's Division of Finance and Management Services (DFMS) accountants did not collect or liquidate \$33 million of federal receivables in a timely manner and did not provide adequate evidence to show the amounts were collectible.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-026. Please refer to updated response on finding 2019-026.

Finding Number: 2020-026
Fiscal Year: 2020
Initial Finding Year: 2017

State Agency: **DHSS**
Financial statement finding

Prior Audit Finding:

DHSS inaccurately reported federal expenditures on the FY 20 draft Schedule of Expenditures of Federal Awards (SEFA) for four programs, collectively overstating the federal expenditures by approximately \$29.6 million.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2017-034, 2018-022, and 2019-028. Please refer to updated response on finding 2017-034.

STATE OF ALASKA
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2023

<p>Finding Number: 2020-028 Fiscal Year: 2020 Initial Finding Year: 2020</p> <p>Federal Agency: USTreas State Agency: DHSS</p> <p>Assistance Listing: 21.019 Questioned Costs: \$13,098,612</p>	<p>Prior Audit Finding: The Division of Public Assistance (DPA) paid \$13.1 million to approximately 400 childcare facilities using CRF monies without verifying the facilities were impacted by the COVID-19 public health emergency.</p> <p>Status/corrective action planned/reasons for no further action: DOH does not agree with this finding. The department implemented the program in accordance with federal guidance available at the time to mitigate loss of critical childcare resources and adverse impact to the essential workforce, such as healthcare staff; police; firefighters; grocery store employees; and other front-line workers.</p>
<p>Finding Number: 2020-030 Fiscal Year: 2020 Initial Finding Year: 2019</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.558 Questioned Costs: \$1,855</p>	<p>Prior Audit Finding: Nine of 60 FY 20 TANF benefit payments tested (15 percent) were not calculated accurately due to client changes not entered timely or incorrect data in the Eligibility Information System (EIS).</p> <p>Status/corrective action planned/reasons for no further action: Repeat of finding 2019-034. Please refer to updated response on finding 2019-034.</p>
<p>Finding Number: 2020-032 Fiscal Year: 2020 Initial Finding Year: 2018</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.558, 93.775, 93.777, 93.778 Questioned Costs: None</p>	<p>Prior Audit Finding: DHSS's information technology (IT) staff did not properly limit user access to the eligibility system during FY 20.</p> <p>Status/corrective action planned/reasons for no further action: Repeat of finding 2018-027 and 2019-035. Please refer to updated response on finding 2018-027.</p>
<p>Finding Number: 2020-033 Fiscal Year: 2020 Initial Finding Year: 2018</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.558 Questioned Costs: \$21,575</p>	<p>Prior Audit Finding: Twenty-eight of 58 TANF recipient case files tested lacked documentation supporting the request and use of income and benefit information through the Income Eligibility and Verification System (IEVS), and other data exchanges necessary for determining eligibility and benefits. Further, when testing a random sample of 58 FY 20 TANF recipient cases, eligibility errors were identified in 18 cases.</p> <p>Status/corrective action planned/reasons for no further action: Repeat of finding 2018-028 and 2019-036. Please refer to updated response on finding 2018-028.</p>

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2020-034**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

DPA management did not maintain adequate internal controls over the review and compilation of data used to support compliance with the following Earmarking requirement: the percent of families receiving TANF assistance for more than 60 countable months does not exceed 20 percent.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. DPA developed a process to strengthen internal controls and secured a contractor to perform necessary mainframe programming to generate accurate Eligibility Information System (EIS) reporting. DPA will expand administrative personnel to enhance monitoring; review the earmarking processes for improvement; and provide staff training to ensure earmarking compliance. The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

Finding Number: **2020-035**
Fiscal Year: **2020**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

The ACF-196R TANF financial report for the FFY 19 grant award misreported expenditures for the quarter ending March 31, 2020. Expenditures totaling \$1,566,788 were reported on the filed ACF-196R report as prevention of out-of-wedlock pregnancies expenditures, on line 18, but should have been reported as expenditures for services for children and youth, on line 17.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-037. Please refer to updated response on finding 2019-037.

Finding Number: **2020-036**
Fiscal Year: **2020**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

Twenty-three of 104 FY 20 TANF cases tested (22 percent) had inaccurate information reported in the ACF-199 data file.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-030 and 2019-038. Please refer to updated response on finding 2018-030.

STATE OF ALASKA
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2023

<p>Finding Number: 2020-037 Fiscal Year: 2020 Initial Finding Year: 2020</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.558 Questioned Costs: None</p>	<p>Prior Audit Finding: DPA management did not implement adequately designed internal controls to prevent, or detect and correct, noncompliance with the Special Tests and Provisions requirements for Child Support Non-Cooperation, Penalty for Refusal to Work, and Penalty for Failure to Comply with Work Verification Plan.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially corrected. A State Plan Amendment was approved from ACF allowing for flexibilities. The amendment was approved retroactively and does carry forward throughout the duration of the Public Health Emergency (PHE). DPA continues to strengthen processes; procedures; and training for staff.</p> <p>The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.</p> <p>The department anticipates the finding will be resolved in FY2025.</p>
<p>Finding Number: 2020-040 Fiscal Year: 2020 Initial Finding Year: 2019</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.767, 93.775, 93.777, 93.778 Questioned Costs: None</p>	<p>Prior Audit Finding: Review of FY 20 dental claims identified likely overutilization of dental services for individuals under the age of 21.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2019-042. Please refer to updated response on finding 2019-042.</p>
<p>Finding Number: 2020-044 Fiscal Year: 2020 Initial Finding Year: 2019</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.767, 93.775, 93.777, 93.778 Questioned Costs: None</p>	<p>Prior Audit Finding: DHSS staff did not maintain, in all material respects, effective internal controls for the Alaska Resource for Integrated Eligibility Services (ARIES) system during FY 20.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2019-049. Please refer to updated response on finding 2019-049.</p>

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2020-045**
Fiscal Year: **2020**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767**
Questioned Costs: **\$7,951**
Likely Questioned Costs **exceed**
\$25,000

Assistance Listing **93.775, 93.777**
Questioned Costs: **None**

Assistance Listing **93.778**
Questioned Costs: **\$109,317**

Prior Audit Finding:

Forty Medicaid and 25 CHIP recipients with paid medical claims during FY 20 were randomly selected for eligibility testing. Auditors found DPA staff did not process applications in a timely manner or redetermine eligibility when required for 27.5 percent of Medicaid cases tested and 36 percent of CHIP cases tested.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The department does not concur with the questioned costs. CMS has notified the state that financial recoveries based on eligibility errors can only be pursued when identified by programs operating under CMS' Payment Error Rate Measurement (PERM) program, under section 1903(u) of the Social Security Act and regulations at 42 CFR Part 431, Subpart Q.

In March 2022, the Division engaged the contractor as the primary resource for implementing automated renewals and these renewals commenced in April 2023. Furthermore, in August 2022, the Division conducted refresher training for all eligibility staff on using the electronic document management system (ILINX) and the Instant Eligibility Verification System (IEVS). The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2023

<p>Finding Number: 2020-046 Fiscal Year: 2020 Initial Finding Year: 2019</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.767 Questioned Costs: \$81,377</p> <p>Assistance Listing: 93.775, 93.777 Questioned Costs: None</p> <p>Assistance Listing: 93.778 Questioned Costs: \$24,400 Likely Questioned Costs exceed \$25,000</p>	<p>Prior Audit Finding: Forty Medicaid and 25 CHIP recipients with paid medical claims during FY 20 were randomly selected for eligibility testing. Auditors found inaccurate eligibility determinations by DPA staff for 32.5 percent of Medicaid cases tested and 40 percent of CHIP cases tested.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially corrected. The department does not concur with the questioned costs. CMS has notified the state that financial recoveries based on eligibility errors can only be pursued when identified by programs operating under CMS' Payment Error Rate Measurement (PERM) program, under section 1903(u) of the Social Security Act and regulations at 42 CFR Part 431, Subpart Q.</p> <p>The division intends to continue to strengthen online staff development and training offerings available in the department's electronic training portal including courses on MAGI/CHIP Medicaid and ARIES. The agency continues to streamline the Statewide Case Review Team and the case review guidelines with the goal of increasing timeliness and accuracy. The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.</p> <p>The department anticipates the finding will be resolved in FY2025.</p>
<p>Finding Number: 2020-047 Fiscal Year: 2020 Initial Finding Year: 2019</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.767, 93.775, 93.777, 93.778 Questioned Costs: None</p>	<p>Prior Audit Finding: Five of 40 Medicaid recipients (13 percent) and four of 25 CHIP recipients (16 percent) tested were sent written eligibility notices that contained inconsistent or incorrect information such as eligibility period, application date, and countable income.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2019-052. Please refer to updated response on finding 2019-052.</p>
<p>Finding Number: 2020-055 Fiscal Year: 2020 Initial Finding Year: 2020</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.775, 93.777, 93.778 Questioned Costs: None</p>	<p>Prior Audit Finding: The contract between DHSS and its fiscal agent lacked the required elements related to confidentiality and use of non-public NCCI edit files.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> This audit finding does not warrant further action in accordance with Title 2 CFR 200.511(b)(3).</p>

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2020-066**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Federal Agency: **USTreas**
State Agency: **DCCED**

Assistance Listing: **21.019**
Questioned Costs: **None**

Prior Audit Finding:

DCCED Division of Community and Regional Affairs' (DCRA) staff did not identify all federally required information on FY 20 CRF grant subaward documents or conduct risk assessments of CRF subrecipients.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2020-068**
Fiscal Year: **2020**
Initial Finding Year: **2018**

State Agency: **DNR**
Financial statement finding

Prior Audit Finding:

Royalty revenues eligible for transfer to the Constitutional Budget Reserve Fund (CBRF) were not transferred during FY 18, FY 19, and FY 20, and revenues that should have remained in the CBRF were moved to the general fund.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-067 and 2018-054. Please refer to updated response on finding 2018-054.

Finding Number: **2020-070**
Fiscal Year: **2020**
Initial Finding Year: **2020**

State Agency: **DNR**
Financial statement finding

Prior Audit Finding:

DNR staff did not record FY 20 land additions or deletions in IRIS. DNR staff could not provide sufficient support to allow an audit adjustment to correctly report the FY 20 land activity.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The Division of Mining Land and Water is in the process of valuing all lands, has developed an action plan, and a final adjustment to bring the accounting system current will occur. This is an extensive analysis that the Division anticipates completing by August 31, 2025.

Finding Number: **2020-072**
Fiscal Year: **2020**
Initial Finding Year: **2018**

Federal Agency: **USDOJ**
State Agency: **DNR**

Assistance Listing: **15.U09**
Questioned Costs: **\$2,313**

Prior Audit Finding:

Testing a random sample of 60 FY 20 non-personal service expenditure transactions charged to the BLM Fire Suppression program identified four transactions approved by staff that did not have the appropriate level of approval authority, one transaction coded to an incorrect fire code, and two transactions not supported by contract rates.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-071. Please refer to updated response on finding 2019-071.

Status Update Questioned Costs. Correspondence is currently occurring between the Fire Protection administrative team and the DOI BLM Alaska Fire Service staff to identify the course of action and needed documentation.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2020-073**
Fiscal Year: **2020**
Initial Finding Year: **2018**

Federal Agency: **USDOI**
State Agency: **DNR**

Assistance Listing: **15.U09**
Questioned Costs: **\$18,298**

Prior Audit Finding:

Testing of FY 20 personal services expenditures (61 State personnel timesheets) charged to the BLM Fire Suppression program identified multiple instances of noncompliance, including lack of federally required OF-288 timesheets or Crew Time Reports (CTR); State timesheet hours that did not match federal timesheets or CTRs; work-rest ratio violations; unallowable compensation for meal breaks, standby, or hazard pay on travel days; incorrect fires charged; hazard pay charged to incorrect fires; an unsigned timesheet; and a missing timesheet.

Testing of 25 emergency firefighter (EFF) timesheets identified missing signatures and work-rest ratio violations.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-072 and 2018-062. Please refer to updated response on finding 2018-062.

Status Update Questioned Costs. Correspondence is currently occurring between the Fire Protection administrative team and the DOI BLM Alaska Fire Service staff to identify the course of action and needed documentation.

Finding Number: **2020-074**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Federal Agency: **USDOI**
State Agency: **DNR**

Assistance Listing: **15.U09**
Questioned Costs: **\$27,538**

Prior Audit Finding:

The audit identified one function code that recorded fire costs to an incorrect federal program.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Forestry management is continuing to work with the federal agency to resolve questioned costs. Correspondence is currently occurring between the Fire Protection administrative team and the DOI BLM Alaska Fire Service staff to identify the course of action and needed documentation.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2020-078**
Fiscal Year: **2020**
Initial Finding Year: **2016**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

Detailed testing of DOTPF's input of FY 20 capital assets into the State accounting system, IRIS, identified the following errors:

- Twenty-three of 97 projects tested from DOTPF's construction in progress (CIP) inventory listing were recorded incorrectly;
- Land acquisitions and disposals were not recorded by DOTPF;
- Sixteen of 55 expensed projects tested should have been capitalized as CIP or infrastructure;
- Two projects were incorrectly updated with values related to different projects; and
- Two duplicate assets were identified.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-056, 2017-068, 2018-069, and 2019-080. Please refer to updated response on finding 2016-056.

Finding Number: **2020-079**
Fiscal Year: **2020**
Initial Finding Year: **2020**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

The Alaska International Airport System's (AIAS) independent audit was issued on January 21, 2021, for inclusion in the CAFR, approximately 14 weeks after the agreed upon deadline.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The full implementation is scheduled for June 30, 2024. For the FY2022 audit, newly hired AIAS Controller employed a contractor to assist AIAS staff with a deep dive on audit processes and policies. Lessons learned from this process are being documented, as well as creating a directory of reports and locations of needed resources for the ACFR process and was put into practice for FY2023.

Finding Number: **2020-080**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Federal Agency: **USDOT**
State Agency: **DOTPF**

Prior Audit Finding:

Nine of 60 FY 20 AIP timesheets tested (15 percent) did not support the data recorded in IRIS.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Assistance Listing: **20.106**
Questioned Costs: **\$558**

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2020-083**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Federal Agency: **USDOT**
State Agency: **DOTPF**

Assistance Listing: **20.106**
Questioned Costs: **None**

Prior Audit Finding:

Two of 11 FAA funded projects tested (18 percent) did not demonstrate that contractors had complied with prevailing wage rate requirements. Specifically, one FAA funded project had multiple certified payrolls that were not received or not retained by DOTPF. Additionally, multiple Statements of Compliance were not complete for one FAA funded project.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Full implementation is scheduled for June 30, 2024. This audit finding is partially corrected. DOT&PF, in coordination with the Department of Labor, has implemented the AASHTOW are Project Civil Rights and Labor Module (AWP-CRL). This module provides a web-based platform where contractors submit certified payroll for all contracts awarded after January 1, 2021. AWP-CRL requires contractors to electronically sign a statement of compliance before their payroll will be accepted. The state of compliance certificate will accompany the payroll. This system can track and report on certified payroll submissions to assist staff in determining if certified payroll has been submitted in a timely manner. This corrective action was implemented in January 2021. Implementation of a new system takes time for staff and contractors to coordinate and learn processes. DOT&PF offered a project website with loads of information in written and visual formats on how to sign up, submit payroll, and additional resources of all types. There were weekly live Q&A sessions for contractors to come and ask questions of DOT&PF AASHTOW are Team members. Additionally, each region has a designated certified payroll module admin who assists contractors working on contracts in that region. The remaining issue to address with this finding is the timely submission of certified payroll. DOT&PF staff have made efforts in this area and will continue to work with contractors to become more familiar with the system and need for timely submission of certified payroll.

Finding Number: **2020-085**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Federal Agency: **USDOT**
State Agency: **DOTPF**

Assistance Listing: **20.509**
Questioned Costs: **None**

Prior Audit Finding:

DOTPF's DPD does not have a formal process for managing user access to the BlackCat system.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Full implementation is scheduled for June 30, 2024. The Division of Program Development is working on developing a desk procedure to manage user access to the BlackCat system. Due to staff turnover in key positions, the procedure is now expected to be in place before December 2023.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2020-086**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Prior Audit Finding:

An FGRA subrecipient did not disclose to DPD, in writing, a conflict of interest.

Federal Agency: **USDOT**
State Agency: **DOTPF**

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Assistance Listing: **20.509**
Questioned Costs: **None**

Finding Number: **2020-089**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Prior Audit Finding:

AAC's independent audit was issued January 21, 2021 and provided for inclusion in the Comprehensive Annual Financial Report (ACFR), approximately 14 weeks after the agreed upon deadline.

State Agency: **AAC**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. With the new ERP system, the process is more systematic to allow for timely closeout of projects to ensure timely and complete reporting within the required timelines. The addition of a new CFO, along with current accounting staff, all with substantial experience in financial reporting allows AAC to refine all accounting processes. AAC expects the finding to be resolved effective FY2024.

Finding Number: **2021-002**
Fiscal Year: **2021**
Initial Finding Year: **2016**

Prior Audit Finding:

The configuration management policy for the State's reporting system (ALDER) was not consistently followed.

State Agency: **DOA**

Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-012, 2017-003, 2018-002, 2019-002 and 2020-002. Please refer to updated response on finding 2016-012.

Finding Number: **2021-003**
Fiscal Year: **2021**
Initial Finding Year: **2017**

Prior Audit Finding:

An evaluation of DOA's State payroll system controls identified significant internal control weaknesses.

State Agency: **DOA**

Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2017-009, 2018-003, 2019-003 and 2020-003. Please refer to updated response on finding 2017-009.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: 2021-004
Fiscal Year: 2021
Initial Finding Year: 2018

State Agency: DOA

Financial statement finding

Prior Audit Finding:

The details related to this control weakness and relevant audit criteria are being withheld from this report to prevent the weakness from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2018-004, 2019-004 and 2020-004. Please refer to updated response on finding 2018-004.

Finding Number: 2021-006
Fiscal Year: 2021
Initial Finding Year: 2016

State Agency: DOA

Financial statement finding

Prior Audit Finding:

Government-wide governmental activities revenues in the draft FY 21 ACFR Statement of Activities contained several classification errors.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-013, 2017-004, 2018-006, 2019-006 and 2020-006. Please refer to updated response on finding 2016-013.

Finding Number: 2021-007
Fiscal Year: 2021
Initial Finding Year: 2016

State Agency: DOA

Financial statement finding

Prior Audit Finding:

The capital asset accounts on the draft FY 21 government-wide governmental activities Statement of Net Position and related ACFR footnote five contained significant errors

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-014, 2017-005, 2018-007, 2019-007 and 2020-007. Please refer to updated response on finding 2016-014.

Finding Number: 2021-009
Fiscal Year: 2021
Initial Finding Year: 2021

State Agency: DOA

Financial statement finding

Prior Audit Finding:

Documentation was not retained, supporting the close out and roll forward of FY 18 and FY 19 financial information in IRIS.

Status/corrective action planned/reasons for no further action:

This finding is unresolved. Due to competing priorities, the close out was unable to happen, but we will work to complete all FY closeouts before the FY24 audit.

Finding Number: 2021-011
Fiscal Year: 2021
Initial Finding Year: 2021

State Agency: DOA

Financial statement finding

Prior Audit Finding:

Material errors were identified in all accounts of the ACFR General Fund Budgetary Comparison Schedule (Stmt 2.01), including errors in expenditure and revenue original budgets, final budgets, and actual amounts.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-013**
Fiscal Year: **2021**
Initial Finding Year: **2021**

State Agency: **DOA**

Financial statement finding

Prior Audit Finding:

The FY 21 draft Schedule of Expenditures of Federal Awards (SEFA) included errors associated with three departments, which understated federal expenditures by a net total of \$244 million and understated subrecipient amounts by a net total of \$258 million. Specifically,

- One department inaccurately reported federal expenditures for three federal programs (one program was overstated by \$102 million and two programs were understated by a combined total of \$338 million). The same department also inaccurately reported a subrecipient amount totaling \$2 million for one program.
- One department did not include a federal program resulting in an understatement totaling \$21 million in expenditures.
- Another department inaccurately overstated federal expenditures by \$13 million for one federal program and inaccurately reported subrecipient amounts totaling \$258 million.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2021-019**
Fiscal Year: **2020**
Initial Finding Year: **2018**

State Agency: **DOR**

Financial statement finding

Prior Audit Finding:

Revenues eligible for transfer to the Constitutional Budget Reserve Fund (CBRF) were not transferred during fiscal years 2018 through 2021. Further, revenues that should have remained in the CBRF were moved to the general fund.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2018-015, 2019-017, and 2020-019. Please refer to updated response on finding 2018-015.

Finding Number: **2021-022**
Fiscal Year: **2021**
Initial Finding Year: **2020**

Federal Agency: **USED**
State Agency: **DEED**

Assistance Listing: **84.010, 84.011, 84.425C, 84.425D**

Questioned Costs: **None**

Prior Audit Finding:

Testing of 28 new user roles added to the Grants Management System (GMS) in FY 21 identified three user roles added prior to a user access agreement form being completed. Additionally, one user access agreement form was completed after auditors requested the form.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-023. Please refer to the updated response on finding 2020-023.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-023**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Federal Agency: **USED**
State Agency: **DEED**

Assistance Listing: **84.425C,**
84.425D

Questioned Costs: **None**

Prior Audit Finding:

The audit identified multiple errors in FY 21 Federal Funding Accountability and Transparency Act (FFATA) subaward reporting. Four of 10 tested subawards were not reported and three contained inaccurate data elements. Of the subawards with incorrect data elements, one reported an incorrect subaward amount and two had inaccurate Data Universal Numbering System (DUNS) numbers.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Both the procedures and the financial report used to populate the FFATA reporting have been updated.

Department staff have been working with the FFATA help desk for approximately two years, through multiple help desk tickets, and have not been able to make the corrections despite repeated, ongoing follow-up, and intervention by the U.S. Department of Education. The department has not submitted FFATA reporting since April 2022 as most activity for the noted assistance listings is only relevant to reports the department could not access. The FFATA help desk did successfully make those reports accessible again as of February 21, 2023, and the department has since completed the ESSER I (ALN 84.425D) FFATA reporting corrections as of March 3, 2023. The department will make the necessary ESSER II (ALN 84.425D) and ESSER III (ALN 84.425U) corrections and resume normal FFATA reporting as soon as reasonably possible. Corrections should be materially completed by October 1, 2023. FFATA reporting could not be focused on sooner due to staffing vacancies and higher priority tasks required to keep the department functioning.

Finding Number: **2021-024**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Federal Agency: **USED**
State Agency: **DEED**

Assistance Listing: **84.425C,**
84.425D

Questioned Costs: **None**

Prior Audit Finding:

A review of DEED's FY 21 subrecipient monitoring risk assessments found that DEED staff did not document risk assessments for non-LEA subrecipients. Additionally, DEED's risk determinations did not affect the monitoring process.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2021-026**
Fiscal Year: **2021**
Initial Finding Year: **2019**

State Agency: **DHSS**
Financial Statement

Prior Audit Finding:

During FY 21, DHSS's Division of Finance and Management Services (DFMS) accountants did not collect or liquidate \$30.5 million of federal receivables in a timely manner and did not provide adequate evidence to show the amounts were collectible.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-026 and 2020-025. Please refer to updated response on finding 2019-026.

STATE OF ALASKA
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2023

<p>Finding Number: 2021-028 Fiscal Year: 2021 Initial Finding Year: 2017</p> <p>State Agency: DHSS Financial Statement</p>	<p>Prior Audit Finding: DHSS inaccurately reported federal expenditures on the FY 21 draft Schedule of Expenditures of Federal Awards (SEFA) for three programs, collectively understating federal expenditures by approximately \$235.4 million.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2017-034, 2018-022, 2019-028, and 2020-026. Please refer to updated response on finding 2017-034.</p>
<p>Finding Number: 2021-029 Fiscal Year: 2021 Initial Finding Year: 2021</p> <p>Federal Agency: USTreasury State Agency: DHSS</p> <p>Assistance Listing: 21.019 Questioned Costs: None</p>	<p>Prior Audit Finding: DHSS staff used inconsistent methods of accounting when reporting federal expenditures for the CRF program on FY21 quarterly financial progress reports. As such, amounts reported were inaccurate.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> This finding is unresolved. The written procedures were developed in collaboration with both OMB and the Division of Finance in June of 2020 to comply with the Treasury Office’s guidance for federal reporting. The department reported the amounts advanced in accordance with these procedures. The federal program funding was ended during FY 2022 and the reporting has been completed for this federal program. The agency continues to provide training to revenue staff on the preparation of federal reports. The department anticipates this finding will be resolved in FY 2024.</p>
<p>Finding Number: 2021-030 Fiscal Year: 2021 Initial Finding Year: 2019</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.558 Questioned Costs: \$25,283</p>	<p>Prior Audit Finding: Testing of 45 TANF benefit payments identified eight payments made incorrectly due to missing documentation or reports of change not being entered into TANF’s eligibility system, EIS, in a timely manner.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2019-034 and 2020-030. Please refer to updated response on finding 2019-034.</p>
<p>Finding Number: 2021-031 Fiscal Year: 2021 Initial Finding Year: 2018</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.558; 93.775; 93.777; 93.778 Questioned Costs: None</p>	<p>Prior Audit Finding: DHSS’s information technology (IT) staff did not properly limit user access to DPA’s EIS during FY 21.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2018-027, 2019-035 and 2020-032. Please refer to updated response on finding 2018-027.</p>

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-032**
Fiscal Year: **2021**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

Thirteen of 45 TANF recipient case files tested lacked documentation supporting the request and use of income and benefit information through the Income Eligibility and Verification System (IEVS), and other data exchanges necessary for determining eligibility and benefits. Further, the following eligibility errors were identified in eight cases:

Five TANF applications were not reviewed within 30 days of receipt.

One application did not include shelter cost verification.

Two applicants either did not fill out the felony convictions portion of the application or the section was illegible.

Two recipients reported additional income, but the additional income was not evaluated in a timely manner to determine whether the recipient's exceeded income or resource limits.

One adult not included case did not have support showing relationship of the relative caregiver to the child. The case file was also missing date of birth documentation for the child.

Three cases did not have an eligibility redetermination within the federally required 12 months.

Auditors also identified that eligibility was not redetermined within 12 months for all TANF recipients.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-028, 2019-036 and 2020-033. Please refer to updated response on finding 2018-028.

Finding Number: **2021-033**
Fiscal Year: **2021**
Initial Finding Year: **2020**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

Auditors could not obtain reliable evidence to verify compliance with TANF's earmarking requirement.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-034. Please refer to updated response on finding 2020-034.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: 2021-034 Fiscal Year: 2021 Initial Finding Year: 2019 Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: None	Prior Audit Finding: The ACF-196R ¹ TANF financial report for the FFY 20 grant award misreported expenditures for the quarter ending September 30, 2020. Expenditures totaling \$2,320,073 were reported on the filed ACF-196R report as federal expenditures, on line 6a, but should have been reported as state maintenance of effort expenditures on the same line. <u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2019-037 and 2020-035. Please refer to updated response on finding 2019-037.
<hr/>	
Finding Number: 2021-035 Fiscal Year: 2021 Initial Finding Year: 2018 Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: None	Prior Audit Finding: Thirty-five of 45 TANF cases tested (78 percent) had inaccurate information reported in the ACF-199 data file. <u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2018-030, 2019-038 and 2020-036. Please refer to updated response on finding 2018-030.
<hr/>	
Finding Number: 2021-036 Fiscal Year: 2021 Initial Finding Year: 2021 Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: \$8,913	Prior Audit Finding: Six of 12 child support noncooperation alerts tested (50 percent) were not assessed a penalty to reduce benefits when determined necessary. <u>Status/corrective action planned/reasons for no further action:</u> DOH does not agree with this finding. A State Plan Amendment was approved by the Administration for Children and Families in 2023 allowing for flexibilities. The amendment was approved retroactively and carries forward throughout the duration of the Public Health Emergency (PHE).
<hr/>	
Finding Number: 2021-037 Fiscal Year: 2021 Initial Finding Year: 2021 Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: None	Prior Audit Finding: Thirty-seven of the 45 cases tested (82 percent) reported work activities that were inaccurate, unsupported, or unverified. <u>Status/corrective action planned/reasons for no further action:</u> DOH does not agree with this finding. The availability of the system was restricted due to a cyberattack which is outside the control of the division.

¹ OMB Control No. 0970-0446.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-038**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

The audit reviewed 15 FY 21 TANF case files for clients that were not engaged in work activities and did not have a good cause exemption. Of the 15 cases, four were assessed a penalty, eight were not assessed a penalty even though documentation showed that a penalty should have been assessed, and three cases lacked sufficient documentation to determine whether a penalty should have been assessed.

Status/corrective action planned/reasons for no further action:

DOH does not agree with this finding. A State Plan Amendment was approved by the Administration for Children and Families in 2023 allowing for flexibilities. The amendment was approved retroactively and carries forward throughout the duration of the Public Health Emergency (PHE).

Finding Number: **2021-039**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.575**
Questioned Costs: **\$2,292**

Assistance Listing: **93.596**
Questioned Costs: **\$5,927**

Prior Audit Finding:

Testing of 60 FY 21 CCDF provider transactions identified 11 transactions that did not have supporting documentation and one transaction that did not improve the quality of care as defined by federal program guidelines.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The department does not fully agree with this finding. The availability of the system was restricted due to an agency-wide cyberattack which is outside the control of the division. Workaround practices were implemented to mitigate the access limitations. The agency is in process of transitioning Child Care documentation into electronic document management that includes CCAP and CCG payment submissions. DPA certification processes include verification of the payment documentation.

The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates having the finding resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: 2021-040 Fiscal Year: 2021 Initial Finding Year: 2021 Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.575; 93.596 Questioned Costs: None	Prior Audit Finding: Testing of 91 eligibility case files identified eight errors in calculating family income and contribution amounts due to subrecipient staff using incorrect earned income conversion factors or incorrect pay information. <u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially corrected. DPA disagrees with one or more of the errors cited and the way CCAP policies and procedures were applied and with the finding related to applying the conversion factor. The department is assessing its subrecipient monitoring with program guidelines and continues to provide training on income calculation to subrecipients. The department anticipates having the finding resolved in FY2024.
<hr/>	
Finding Number: 2021-041 Fiscal Year: 2021 Initial Finding Year: 2021 Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.575; 93.596 Questioned Costs: None	Prior Audit Finding: Two of five CCDF FY 21 subawards tested subject to Federal Funding Accountability and Transparency Act (FFATA) requirements were not reported to the FFATA Subaward Reporting System (FSRS). <u>Status/corrective action planned/reasons for no further action:</u> DOH does not agree with this finding. The department complied with good faith efforts to resolve the reporting issue which was the result of incorrect information on a federal award for a cluster program.
<hr/>	
Finding Number: 2021-042 Fiscal Year: 2021 Initial Finding Year: 2021 Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.767; 93.775; 93.777 Questioned Costs: None Assistance Listing: 93.778 Questioned Costs: \$148,808	Prior Audit Finding: A Medicaid Management Information System (MMIS) processed and paid claims with invalid procedure code and modifier combinations. <u>Status/corrective action planned/reasons for no further action:</u> This audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-043**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767;**
93.775; 93.777
Questioned Costs: **None**

Assistance Listing: **93.778**
Questioned Costs: **\$12,358**

Prior Audit Finding:

Review of FY 21 behavioral health claims determined DHSS did not maintain adequate internal controls over behavioral health expenditures. The following errors, when considered together, indicate a significant deficiency in internal controls:

- Testing of 40 claims identified four (10 percent) paid in error. In two instances the system paid a provider that did not bill for or rendered the services. The other two errors involved providers that were not enrolled in the Medicaid program at the time medical services were rendered.
- Analysis of providers and claims data identified that the system incorrectly reimbursed claims rendered by an individual who was not enrolled as a Medicaid provider at the time the services were rendered.
- Three of 78 newly enrolled autism behavior technicians tested (4 percent) had expired or inactive certifications and the providers continued to remain active in the system. No claims were paid for services provided by the three individuals during FY 21.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. System parameters and processes have been updated to ensure degree requirements are met and certifications are current at the time of enrollment. The division has implemented monitoring practices and made enrollment requirement updates and further updates are forthcoming. The division continues to work with ASO to improve internal controls of paid claims. DOH anticipates the finding will be resolved FY2025.

Finding Number: **2021-044**
Fiscal Year: **2021**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767;**
93.775; 93.777; 93.778
Questioned Costs: **None**

Prior Audit Finding:

An evaluation of the Alaska Resource for Integrated Eligibility Services (ARIES) system during FY 21 identified significant internal control deficiencies.

Details related to the control weaknesses and the relevant audit criteria are being withheld from this report to prevent the weaknesses from being exploited. Pertinent details have been communicated to agency management in a separate confidential document.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-049 and 2020-044. Please refer to updated response on finding 2019-049.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-045**
Fiscal Year: **2021**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.775;**
93.777
Questioned Costs: **None**

Assistance Listing: **93.767**
Questioned Costs: **\$18,900**

Assistance Listing: **93.778**
Questioned Costs: **\$81,382**

Prior Audit Finding:

Forty Medicaid and 25 CHIP recipients with paid medical claims during FY 21 were randomly selected for eligibility testing. Auditors found DPA staff did not process applications in a timely manner or redetermine eligibility when required for 32.5 percent of Medicaid cases tested and 72 percent of CHIP cases tested.

Specifically, the errors included the following:

- Ten Medicaid cases and 16 CHIP cases were due to have eligibility redetermined; however, no information was submitted to DPA for review and DPA staff did not independently conduct a redetermination. For recipients following the MAGI methodology, DPA staff should have attempted to redetermine eligibility through electronic interfaces.
- Eligibility determinations for one Medicaid case and one CHIP case were not processed in a timely manner. The delays in completing the review were 62 days and 124 days, respectively.
- Renewal applications for two Medicaid cases and a new application for one CHIP case were not reviewed nor acted upon by DPA staff.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-045. Please refer to updated response on finding 2020-045.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-046**
Fiscal Year: **2021**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.775;**
93.777

Questioned Costs: **None**

Assistance Listing: **93.767**
Questioned Costs: **\$193**

Assistance Listing: **93.778**
Questioned Costs: **\$14,774**

Prior Audit Finding:

Forty Medicaid and 25 CHIP recipients with paid medical claims during FY 21 were randomly selected for eligibility testing. Auditors found inaccurate eligibility determinations by DPA staff for 20 percent of Medicaid cases tested and eight percent of CHIP cases tested.

Specifically, for Medicaid cases:

- Applications for two cases could not be located by DPA.
- Four cases had insufficient documentation to support eligibility determinations.
- One case had income incorrectly calculated.
- DPA staff did not obtain nor verify the applicant had a valid social security number for one case.

For CHIP cases:

- One case had eligibility incorrectly determined.
- DPA staff did not obtain nor verify the applicant had a valid social security number for one case.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-046. Please refer to updated response on finding 2020-046.

Finding Number: **2021-047**
Fiscal Year: **2021**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.775;**
93.777; 93.778

Questioned Costs: **None**

Prior Audit Finding:

Seven of 40 (17.5 percent) Medicaid recipients tested were sent written eligibility notices that contained inconsistent or incorrect information regarding the eligibility period.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-052 and 2020-047. Please refer to updated response on finding 2019-052.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-048**
Fiscal Year: **2021**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767;**
93.775; 93.777
Questioned Costs: **None**

Assistance Listing: **93.778**
Questioned Costs: **\$33,812**

Prior Audit Finding:

Certain behavioral health providers were not screened and enrolled in accordance with federal eligibility requirements.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. Co-location of Division staff to the fiscal agent worksite occurred. Weekly fiscal agent meeting cadence and random fiscal agent workspace checks were established. The fiscal agent implemented review on 10% of new enrollments and revalidations, which temporarily increased to 20% during fiscal agent transition FY23-24. Policy and procedure documents were updated. CMS data compare service was implemented. The Provider Enrollment Grid was updated. Collaboration with DHCS and DBH for provider screening is ongoing. New enrollment reports have been established and are being redeveloped during fiscal agent transition. Quality assurance review occurs regularly and is temporarily increased during fiscal agent transition. DOH anticipates the finding will be resolved in FY2024.

Finding Number: **2021-049**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.775;**
93.777
Questioned Costs: **None**

Assistance Listing: **93.778**
Questioned Costs: **\$7,223**

Prior Audit Finding:

A Medicaid system defect allowed certain laboratory, outpatient, and professional claims to bypass National Correct Coding Initiative (NCCI) system edits during one quarter in FY 21.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2021-055**
Fiscal Year: **2021**
Initial Finding Year: **2021**

State Agency: **DCCED**
Financial statement finding

Prior Audit Finding:

DCCED staff inaccurately reported federal expenditures on the FY 21 draft Schedule of Expenditures of Federal Awards (SEFA) for one program, collectively overstating federal expenditures by approximately \$12.7 million. Additionally, amounts passed through to subrecipients for the program were understated by approximately \$258.1 million.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-056**
Fiscal Year: **2021**
Initial Finding Year: **2020**

Federal Agency: **USTreas**
State Agency: **DCCED**

Assistance Listing: **21.019**
Questioned Costs: **None**

Prior Audit Finding:

DCCED Division of Community and Regional Affairs' (DCRA) staff did not identify all federally required information on FY 20 CRF grant subaward documents or conduct risk assessments of CRF subrecipients.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-066. Please refer to the updated response on finding 2020-066.

Finding Number: **2021-058**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Federal Agency: **USDOD**
State Agency: **DMVA**

Assistance Listing: **12.401**
Questioned Costs: **\$212,546**

Prior Audit Finding:

DMVA's management did not ensure the State's accounting system was updated for changes made to the FFY 21 federally certified Facilities Inventory and Support Plan (FISP), which is used to allocate costs to the NGMOMP program.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2021-059**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Federal Agency: **USDOD**
State Agency: **DMVA**

Assistance Listing: **12.401**
Questioned Costs: **None**

Prior Audit Finding:

Timesheet data entered into the State's accounting system was not consistently reviewed during FY 21 to ensure coding and hours were accurate.

Status/corrective action planned/reasons for no further action:

The finding was fully corrected.

Finding Number: **2021-062**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Federal Agency: **USDHS**
State Agency: **DMVA**

Assistance Listing: **97.036**
Questioned Costs: **None**

Prior Audit Finding:

DMVA management did not issue a management decision for findings relating to three subrecipients' single audits.

Status/corrective action planned/reasons for no further action:

The audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-064**
Fiscal Year: **2021**
Initial Finding Year: **2018**

Prior Audit Finding:

Royalty revenues eligible for transfer to the Constitutional Budget Reserve Fund (CBRF) were not transferred during fiscal years 2018 through 2021 and revenues that should have remained in the CBRF were moved to the general fund.

State Agency: **DNR**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-054, 2019-067 and 2020-068. Please refer to updated response on finding 2018-054.

Finding Number: **2021-065**
Fiscal Year: **2021**
Initial Finding Year: **2020**

Prior Audit Finding:

DNR staff did not record FY 21 land additions or deletions in the State's accounting system (IRIS) before the capital asset deadline. Additionally, a reconciliation of land amounts reported by DNR has not occurred.

State Agency: **DNR**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-070. Please refer to updated response on finding 2020-070.

Finding Number: **2021-068**
Fiscal Year: **2021**
Initial Finding Year: **2020**

Prior Audit Finding:

The Alaska International Airport System's (AIAS) independent audit was issued on February 11, 2022, for inclusion in the Annual Comprehensive Financial Report (ACFR), approximately 17 weeks after the agreed upon deadline.

State Agency: **DOTPF**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-079. Please refer to updated response on finding 2020-079.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2021-069**
Fiscal Year: **2021**
Initial Finding Year: **2016**

Prior Audit Finding:

Detailed testing of DOTPF's use of the State's accounting system (IRIS) to track FY 21 capital assets identified the following errors out of 342 projects tested:

State Agency: **DOTPF**

Financial statement finding

- Three prior year errors were not corrected in IRIS;
- Fifty-three projects were incorrectly removed from Construction in Progress (CIP) and expensed;
- Eight projects were capitalized as Infrastructure instead of expensed;
- Five projects were capitalized with an incorrect in-service date and/or useful life;
- One building betterment project was capitalized as Infrastructure;
- One project previously capitalized as Infrastructure was incorrectly removed and expensed;
- Twenty-one CIP projects had received a final inspection and should have been moved into the respective asset class;
- One new project was incorrectly expensed instead of capitalized as CIP; and
- Eight assets included an incorrect combination of various projects.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-056, 2017-068, 2018-069, 2019-080 and 2020-078. Please refer to updated response on finding 2016-056.

Finding Number: **2021-070**
Fiscal Year: **2021**
Initial Finding Year: **2020**

Prior Audit Finding:

AAC's independent audit was issued on December 23, 2021, for inclusion in the Annual Comprehensive Financial Report (ACFR), approximately 11 weeks after the agreed upon deadline.

State Agency: **AAC**

Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat finding 2020-089. Please refer to updated response on finding 2020-089.

Finding Number: **2022-001**
Fiscal Year: **2022**
Initial Finding Year: **2016**

Prior Audit Finding:

The configuration management policy for the State's reporting system (ALDER) was not consistently followed.

State Agency: **DOA**

Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-012, 2017-003, 2018-002, 2019-002, 2020-002, and 2021-002. Please refer to updated response on finding 2016-012.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-002**
Fiscal Year: **2022**
Initial Finding Year: **2017**

Prior Audit Finding:
An evaluation of DOA's State payroll system controls identified significant internal control weaknesses.

Status/corrective action planned/reasons for no further action:
Repeat of findings 2017-009, 2018-003, 2019-003, 2020-003, and 2021-003. Please refer to updated response on finding 2017-009.

State Agency: **DOA**
Financial statement finding

Finding Number: **2022-003**
Fiscal Year: **2022**
Initial Finding Year: **2018**

Prior Audit Finding:
Internal control weaknesses were identified over logical access to DOA's State accounting system, IRIS.

Status/corrective action planned/reasons for no further action:
Repeat of finding 2018-004, 2019-004, 2020-004, and 2021-004. Please refer to updated response on finding 2018-004.

State Agency: **DOA**
Financial statement finding

Finding Number: **2022-004**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:
IRIS daily system assurance jobs were not available for testing.

Status/corrective action planned/reasons for no further action:
This finding was fully corrected.

State Agency: **DOA**
Financial statement finding

Finding Number: **2022-005**
Fiscal Year: **2022**
Initial Finding Year: **2016**

Prior Audit Finding:
Government-wide governmental activities revenues in the draft FY 22 ACFR Statement of Activities contained several classification errors.

Status/corrective action planned/reasons for no further action:
Repeat of findings 2016-013, 2017-004, 2018-006, 2019-006, 2020-006, and 2021-006. Please refer to updated response on finding 2016-013.

State Agency: **DOA**
Financial statement finding

Finding Number: **2022-006**
Fiscal Year: **2022**
Initial Finding Year: **2021**

Prior Audit Finding:
Significant errors were identified in all accounts of the ACFR general fund Budgetary Comparison Schedule (Statement 2.01), including errors in expenditure and revenue original budgets and final budgets.

Status/corrective action planned/reasons for no further action:
Repeat of finding 2021-011. Please refer to updated response on finding 2021-011.

State Agency: **DOA**
Financial statement finding

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-007**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

The FY 22 draft ACFR overstated general fund expenditures related to amounts transferred to the Alaska Permanent Fund (APF) for dedicated mineral lease revenues received during FY 18 and FY 19.

State Agency: **DOA**

Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-008**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

The FY 22 draft ACFR misreported general fund federal Coronavirus State and Local Fiscal Recovery (CSLRF) funds as charges for services.

State Agency: **DOA**

Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-009**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

Testing of DOF's implementation of GASB Statement No. 87, identified multiple lease related errors.

State Agency: **DOA**

Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-010**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

The general fund non-spendable and unassigned fund balances were materially misclassified in the FY 22 draft ACFR.

State Agency: **DOA**

Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-011**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

Revenues owed to the State from the federal government were misclassified in the FY 22 ACFR.

State Agency: **DOA**

Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. In order to correct this issue going forward we will update our reports that we use to gather this information as well as update our process and procedures in order to report these assets correctly.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-012**
Fiscal Year: **2022**
Initial Finding Year: **2021**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

The FY 22 draft Schedule of Expenditures of Federal Awards (SEFA) included errors associated with nine departments and one component unit, which understated federal expenditures by a net total of \$160.7 million and understated subrecipient amounts by \$142 thousand. Specifically,

- One department inaccurately reported federal expenditures for four federal programs resulting in an understatement totaling \$119.4 million in expenditures.
- One department did not include a federal program resulting in an understatement totaling \$105.6 million in expenditures.
- One department inaccurately reported federal expenditures for three federal programs (one program was overstated by \$54.3 million and two programs were understated by \$19.6 million).
- One department inaccurately reported federal expenditures for two federal programs (one program was incorrectly included and overstated by \$10.7 million and one program was not included and understated by \$45 million).
- Four departments inaccurately reported federal expenditures for two federal programs resulting in an overstatement totaling \$63.9 million in expenditures. Of these departments, one department incorrectly included expenditures, one department incorrectly calculated expenditures, and two departments incorrectly reported expenditures based on the budget fiscal year.
- One department inaccurately reported subrecipient amounts by \$142 thousand.
- One component unit required multiple revisions to the SEFA as the outside audited report did not support federal expenditures reported.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-013. Please refer to updated response on finding 2021-013.

Finding Number: **2022-013**
Fiscal Year: **2022**
Initial Finding Year: **2022**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

DOA staff inaccurately reported federal expenditures on the department SEFA for two programs, collectively understating federal expenditures by approximately \$34.3 million.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-022**
Fiscal Year: **2022**
Initial Finding Year: **2018**

Prior Audit Finding:

Revenues eligible for transfer to the Constitutional Budget Reserve Fund (CBRF) were not transferred during fiscal years 2018 through 2022. Further, revenues that should have remained in the CBRF were moved to the general fund.

State Agency: **DOR**

Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2018-015, 2019-017, 2020-019, and 2021-019. Please refer to updated response on finding 2018-015.

Finding Number: **2022-023**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

DOR staff underreported the FY 22 year-end balance of general fund oil and gas production (OGP) tax credits by \$196.2 million, the amount of FY 23 tax credits purchased during the reappropriation period (July 1st through August 31st).

State Agency: **DOR**

Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-026**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

A FY22 Federal Funding Accountability and Transparency Act (FFTA) subaward for ESSER and ARP ESSER did not occur for 72 subawards.

Federal Agency: **USED**
State Agency: **DEED**

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-023. Please refer to the updated response on finding 2021-023.

Assistance Listing: **84.425C,**
84.425D

Questioned Costs: **None**

Finding Number: **2022-027**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

A review of DEED's FY 21 subrecipient monitoring risk assessments found that DEED staff did not document risk assessments for non-LEA subrecipients. Additionally, DEED's risk determinations did not affect the monitoring process.

Federal Agency: **USED**
State Agency: **DEED**

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-024. Please refer to the updated response on finding 2021-024.

Assistance Listing: **84.425C,**
84.425D

Questioned Costs: **None**

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-028**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USED**
State Agency: **DEED**

Assistance Listing: **84.027A,**
84.027X, 84.173A,84.173X

Questioned Costs: **ALN**
84.027A \$270,805 84.027X
\$86,464

Prior Audit Finding:

Twenty-one of 53 LEAs received FY 22 Special Education (SPED) subgrant allocations that were not calculated in accordance with federal regulations.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-029**
Fiscal Year: **2022**
Initial Finding Year: **2019**

State Agency: **DHSS**
Financial Statement

Prior Audit Finding:

During FY 22, DHSS Division of Finance and Management Services (DFMS) accountants did not collect or liquidate \$30.5 million of federal receivables in a timely manner and did not provide adequate evidence to show the amounts were collectible.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-026, 2020-025, and 2021-026. Please refer to updated response on finding 2019-026.

Finding Number: **2022-030**
Fiscal Year: **2022**
Initial Finding Year: **2017**

State Agency: **DHSS**
Financial Statement

Prior Audit Finding:

DHSS staff inaccurately reported federal expenditures on the FY 22 draft Schedule of Expenditures of Federal Awards (SEFA) for four programs, collectively understating federal expenditures by \$119.4 million.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2017-034, 2018-022, 2019-028, 2020-026 and 2021-028. Please refer to updated response on finding 2017-034.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-031**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDA**
State Agency: **DHSS**

Assistance Listing: **10.551,**
10.561
Questioned Costs: **None**

Assistance Listing: **10.551**
Questioned Costs: **Indeterminate**

Prior Audit Finding:

The Division of Public Assistance (DPA) Eligibility Information System (EIS) did not automatically cut off households from receiving SNAP benefits at the end of the certification period during FY 22.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The Division reestablished recertification processes for SNAP and mailing of recertification packets to clients. The agency will ensure previously programmed auto-closure protocols are in place, so that SNAP ends when recertification packets are not submitted by households. System-generated extensions of SNAP certification periods have ceased. DOH anticipates the finding will be resolved in FY2024.

Finding Number: **2022-032**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDA**
State Agency: **DHSS**

Assistance Listing: **10.551,**
10.561
Questioned Costs: **None**

Assistance Listing: **10.551**
Questioned Costs: **\$2,636**

Prior Audit Finding:

Testing of 51 SNAP recipient cases to verify the accuracy of EIS benefit calculations found five (10 percent) were incorrect. Testing of 26 SNAP recipient cases to verify the adequacy of case information stored in EIS and the DHSS's document management system, ILINX, found 11 (42 percent) had insufficient information in ILINX or inaccurate data input into EIS, and four (15 percent) recipients' applications or report of changes were not processed within federally required timeframes.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The Division of Public Assistance (DPA) continues to strengthen its procedures. Refresher trainings for staff are being offered and case work continues to be reviewed. The agency is currently redesigning business processes to meet timeliness measures set by federal partners, to include applications and reports of change.

The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-033**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDA**
State Agency: **DHSS**

Assistance Listing: **10.551,**
10.561
Questioned Costs: **None**

Prior Audit Finding:

Testing of 25 daily SNAP Electronic Benefit Transfer (EBT) reconciliations found that six (24 percent) lacked evidence of review and four (16 percent) included discrepancies that were not followed up on.

Status/corrective action planned/reasons for no further action:

This finding is partially corrected. The division has increased administrative staff and fully intends to restore the full reconciliation processes that were affected by staff turnover. Newer staff will be trained on the reconciliation and discrepancy processes, including review and follow-up of documentation.

The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

Finding Number: **2022-034**
Fiscal Year: **2022**
Initial Finding Year: **2021**

Federal Agency: **USTreasury**
State Agency: **DHSS**

Assistance Listing: **21.019**
Questioned Costs: **None**

Prior Audit Finding:

DHSS staff used inconsistent methods of accounting when reporting federal expenditures for the CRF program on FY 22 quarterly financial progress reports. As a result, amounts reported were inaccurate.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-029. Please refer to updated response on finding 2021-029.

Finding Number: **2022-035**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.323**
Questioned Costs: **\$9,778**

Prior Audit Finding:

Seven of 25 timesheets that charged FY 22 personal services to the ELC program were not supported in compliance with federal requirements.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-036**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.323**
Questioned Costs: **None**

Prior Audit Finding:

For nine of 13 ELC contracts and awards, DFMS procurement staff did not conduct suspension and debarment searches, require self-certification, or include a clause or condition to ensure compliance with federal suspension and debarment requirements.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-037**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.323**
Questioned Costs: **None**

Prior Audit Finding:

Auditors could not obtain sufficient and appropriate evidence to verify the accuracy of the data reported in the monthly ELC special report for FY 22 COVID tests conducted by school districts. In addition, for two ELC grant awards, Enhancing Detection and Reopening Schools, inception to date expenditures were overstated by \$4,436,595 and \$725,221, respectively, in the June 30, 2022, financial reports.

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. Program Manager chain of approval is expanded effective July 2023. Quarterly reconciliations are schedule to implement in FY24 and will be conducted to ensure adjustments are updated to match monthly report. The department anticipates the finding will be resolved in FY2024.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-038**
Fiscal Year: **2022**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **\$138,024**

Prior Audit Finding:

Ten of 25 TANF recipient case files tested lacked documentation supporting the request and use of income and benefit information through the Income Eligibility and Verification System (IEVS) for determining eligibility and benefits. Further, the following eligibility errors were identified:

- Eight TANF applicants did not have eligibility redetermined within 12 months and eligibility was automatically extended.
- Three TANF applications were not reviewed within 30 days of receipt.
- Three applications either did not fill out the felony conviction disclosures or the section was not retained in the case file.
- Three applications did not have adequate income verification support.
- Three benefit payment amounts were not calculated accurately.
- One application did not include child support documentation in the case file.
- One renewal application was not reviewed for an eligibility redetermination.

Additionally, 24 of the TANF recipient cases received Pandemic Emergency Assistance Fund (PEAF) payments, of which 20 did not have IEVS documentation to support the eligibility determination prior to DHSS making the PEAFF payments.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-028, 2019-036, 2020-033, and 2021-032. Please refer to updated response on finding 2018-028.

Finding Number: **2022-039**
Fiscal Year: **2022**
Initial Finding Year: **2020**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

Auditors could not obtain reliable evidence to verify compliance with TANF's earmarking requirement.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-034 and 2021-033. Please refer to updated response on finding 2020-034.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-040**
Fiscal Year: **2022**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

Twelve of 25 TANF cases tested (48 percent) had inaccurate information reported in the ACF-199 data file.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-030, 2019-038, 2020-036, and 2021-035. Please refer to updated response on finding 2018-030.

Finding Number: **2022-041**
Fiscal Year: **2022**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **\$4,542**

Prior Audit Finding:

Five of the eight child support noncooperation alerts tested (63 percent) were not assessed a penalty to reduce TANF benefits when determined necessary.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-036. Please refer to updated response on finding 2021-036.

Finding Number: **2022-042**
Fiscal Year: **2022**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

Nineteen of 25 cases tested (76 percent) reported work activities on the ACF-199 report that were inaccurate, unsupported or unverified.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-037. Please refer to updated response on finding 2021-037.

Finding Number: **2022-043**
Fiscal Year: **2022**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

The audit reviewed 13 FY 22 TANF case files for clients that were not engaged in work activities and did not have a good cause exemption. Of the 13 cases, four were assessed a penalty, two were not assessed a penalty even though documentation showed that a penalty should have been assessed, and seven cases lacked sufficient documentation to determine whether a penalty should have been assessed.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-038. Please refer to updated response on finding 2021-038.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-044**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

The FFY 21 ACF-204 annual report was incomplete.

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. The Division of Public Assistance (DPA) is training newer staff on completion and submission processes for the ACF-204 to include a process confirming receipt by the federal agency. The department anticipates the finding will be resolved in FY2024.

Finding Number: **2022-045**
Fiscal Year: **2022**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558;**
93.775; 93.777; 93.778
Questioned Costs: **None**

Prior Audit Finding:

DHSS's information technology (IT) staff did not properly limit user access to DPA's EIS during FY 22.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-027, 2019-035, 2020-032, and 2021-031. Please refer to updated response on finding 2018-027.

Finding Number: **2022-046**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.568**
Questioned Costs: **\$6,490**

Prior Audit Finding:

Three (5 percent) of 60 LIHEAP applicant case files tested had eligibility errors.

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. The Division of Public Assistance (DPA) included LIHEAP cases to be reviewed on the monthly sampling plan, which is due to be implemented in FY2025. This would reflect current processes in place for similar public assistance programs that the division administers.

The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-047**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.568**
Questioned Costs: **None**

Prior Audit Finding:

Internal controls over FY 22 LIHEAP earmarking requirements for planning and administrative costs were ineffective.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The division has increased administrative staff and, through its contractor, is making updates to the benefit payment system to facilitate meeting federal requirements. The division intends to continue reviewing all current LIHEAP earmarking procedures to identify areas for improvement. A formal training plan for staff will be developed to ensure compliance measures are being understood and met.

The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

Finding Number: **2022-048**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.568**
Questioned Costs: **None**

Prior Audit Finding:

Auditors could not obtain sufficient and appropriate evidence to verify compliance with LIHEAP's period of performance requirements.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The division has increased administrative staff and is in process of reviewing accounting structures for possible updates. The division continues reviewing all current LIHEAP period of performance procedures and requirements to identify areas for improvement. A formal training plan for staff will be developed to ensure compliance measures are being understood and met.

The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-049**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.568**
Questioned Costs: **None**

Prior Audit Finding:

Auditors could not obtain sufficient and appropriate evidence to verify accuracy of the data reported in the FFY 21 LIHEAP Performance Data Form and the FFY 21 Annual Report on Households Assisted by LIHEAP. In addition, the SF-425 LIHEAP financial report for the FFY 21 grant award misreported two of six key line items. One line was misstated by \$1,189,130, and the second by \$689,186.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The division has increased administrative staff and has been working with DFMS and division program staff to improve the reconciliation process. The division continues reviewing all current LIHEAP reconciliation procedures to identify areas for improvement. A formal training plan for staff will be developed to ensure compliance measures are being understood and met.

The division continues to work through public health emergency priorities (PHE) and mandates, PHE unwinding, and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

The department anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-050**
Fiscal Year: **2022**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767;**
93.775; 93.777
Questioned Costs: **None**

Assistance Listing: **93.778**
Questioned Costs: **\$1,406**

Prior Audit Finding:

Testing of 40 behavioral health claims paid during FY 22 identified 27 (68 percent) with errors:

- Three providers were not enrolled in the Medicaid program at the time medical services were rendered.
- Three providers that billed for and received payment for the claims were not associated with the individual medical provider that rendered the medical services.
- Three claims were paid even though the claims were submitted with an incorrect National Provider Identifier. The providers were validly enrolled.
- Thirteen claims did not identify the provider who rendered medical services. State regulations specifically outline requirements for providers who are qualified to render the services.
- Five claims identified the provider who rendered the medical service, but the provider had not met qualification requirements.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-043. Please refer to updated response on finding 2021-043.

Finding Number: **2022-051**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.775;**
93.778
Questioned Costs: **None**

Assistance Listing: **93.767;**
93.778
Questioned Costs:
Indeterminate

Prior Audit Finding:

DHSS staff claimed inaccurate federal reimbursement for behavioral health costs.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The division works collaboratively with the ASO to address gaps in the ARIES and EIS member eligibility feeds. It has also implemented interim resolutions including post-payment review of adjudicated claims to ARIES/EIS eligibility data, scheduled retro-active Facets member eligibility alignment, and reconciliation of ASO paid claims on a quarterly basis. Further, the division continues to collaborate with the ASO to implement full system resolution. The department anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-052**
Fiscal Year: **2022**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767;**
93.775; 93.777; 93.778
Questioned Costs: **None**

Prior Audit Finding:

An examination of the Alaska Resource for Integrated Eligibility Services (ARIES) system during FY 22 identified significant internal control deficiencies.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-049, 2020-044, and 2021-044. Please refer to updated response on finding 2019-049.

Finding Number: **2022-053**
Fiscal Year: **2022**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767;**
93.775; 93.777; 93.778
Questioned Costs: **None**

Prior Audit Finding:

Thirty Medicaid and 20 CHIP recipients with paid medical claims during FY 22 were randomly selected for eligibility testing. Auditors found DPA staff did not process applications in a timely manner or redetermine eligibility when required for 87 percent of Medicaid cases and 90 percent of CHIP cases tested.

Specifically, the errors included the following:

- Twenty Medicaid cases and 17 CHIP cases were due to have eligibility redetermined; however, no information was submitted to DPA for review and DPA staff did not independently conduct a redetermination. For recipients following the Modified Adjusted Gross Income (MAGI) methodology, DPA should have attempted to redetermine eligibility through electronic interfaces.
- Eligibility determinations for five Medicaid cases and two CHIP cases were not processed in a timely manner. The delays in completing the review ranged from 64 days to 279 days.
- For one Medicaid case, a renewal application was received by DPA staff but it was not reviewed or acted upon. This renewal was received by DPA in January 2021 and had not been processed as of the end of FY 22, a period totaling 520 days.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-045 and 2021-045. Please refer to updated response on finding 2020-045.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-054**
Fiscal Year: **2022**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.775;**
93.777
Questioned Costs: **None**

Assistance Listing: **93.767**
Questioned Costs: **\$20,115**

Assistance Listing: **93.778**
Questioned Costs: **\$16,945**

Prior Audit Finding:

Thirty Medicaid and 20 CHIP recipients with paid medical claims during FY 22 were randomly selected for eligibility testing. Auditors found inaccurate or unsupported eligibility determinations by DPA staff for 33 percent of Medicaid cases tested and 10 percent of CHIP cases tested.

Specifically, the errors included the following:

- Eight Medicaid cases and nine CHIP cases did not have active eligibility periods that qualified them to be continuously enrolled under the FFCRA. In these cases, DPA staff had not performed redeterminations to renew their eligibility periods, which ended prior to March 18, 2020.
- Two Medicaid cases were eligible for continuous enrollment under the FFCRA but their enrollment was not continued.
- One CHIP case had income incorrectly calculated.
- One CHIP case's supporting documentation could not be located by DPA staff.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2020-046 and 2021-046. Please refer to updated response on finding 2020-046.

Finding Number: **2022-055**
Fiscal Year: **2022**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767;**
93.775; 93.777; 93.778
Questioned Costs: **None**

Prior Audit Finding:

Seven of 30 (23 percent) Medicaid eligibility cases and two of 20 (10 percent) CHIP eligibility cases tested were sent written eligibility notices that contained inconsistent or incorrect information regarding the eligibility period and application date.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-052, 2020-047, and 2021-047. Please refer to updated response on finding 2019-052.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-056**
Fiscal Year: **2022**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.775;**
93.777
Questioned Costs: **None**

Assistance Listing: **93.767**
Questioned Costs: **\$1,669**

Assistance Listing: **93.778**
Questioned Costs: **\$425,224**

Prior Audit Finding:

Certain behavioral health providers were not screened and enrolled in accordance with federal eligibility requirements.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-048. Please refer to updated response on finding 2021-048.

Finding Number: **2022-059**
Fiscal Year: **2022**
Initial Finding Year: **2022**

State Agency: **DLWD**
Financial Statement

Prior Audit Finding:

DLWD staff inaccurately reported federal expenditures on DLWD's FY 22 draft Schedule of Expenditures of Federal Awards (SEFA) for one program, overstating federal expenditures by approximately \$29.8 million.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-060**
Fiscal Year: **2022**
Initial Finding Year: **2021**

State Agency: **DCCED**
Financial statement finding

Prior Audit Finding:

DCCED staff inaccurately reported federal expenditures on the FY 22 draft Schedule of Expenditures of Federal Awards (SEFA) for one program, overstating federal expenditures by \$29.7 million.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-055. Please refer to the updated response on finding 2021-055.

Finding Number: **2022-061**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USTreas**
State Agency: **DCCED**

Assistance Listing: **21.019**
Questioned Costs: **None**

Prior Audit Finding:

DCCED staff did not issue timely management decisions for three of the four CRF single audit findings requiring follow-up during FY 22.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-062**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USTreas**
State Agency: **DCCED**

Assistance Listing: **21.027**
Questioned Costs: **None**

Prior Audit Finding:

For one of two subrecipients, DCCED staff did not identify all federally required information on the FY 22 SLFRF subaward or conduct a risk assessment.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. A risk assessment was subsequently conducted for the subrecipient. DCCED will send a communication to the subrecipient that includes all federally required information. DCCED anticipates this finding to be fully resolved by the end of FY2024.

Finding Number: **2022-063**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DCCED**

Assistance Listing: **93.423**
Questioned Costs: **None**

Prior Audit Finding:

The subaward issued for the 1332 State Innovation Waivers program subject to Federal Funding Accountability and Transparency Act (FFATA) requirements was not reported to the FFATA Subaward Reporting System (FSRS).

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. The FFATA reporting was completed during FY 23 with errors. Division of Insurance (DOI) will correct the FFATA reporting as needed. Staff turnover in the division resulted in the reporting errors. DOI Staff will document the required FFATA reporting requirements. DCCED anticipates this finding to be fully resolved by the end of FY2024.

Finding Number: **2022-065**
Fiscal Year: **2022**
Initial Finding Year: **2018**

State Agency: **DNR**
Financial statement finding

Prior Audit Finding:

Royalty revenues eligible for transfer to the Constitutional Budget Reserve Fund (CBRF) were not transferred during fiscal years 2018 through 2021 and revenues that should have remained in the CBRF were moved to the general fund.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-054, 2019-067, 2020-068, and 2021-064. Please refer to updated response on finding 2018-054.

Finding Number: **2022-067**
Fiscal Year: **2022**
Initial Finding Year: **2022**

State Agency: **DPS**
Financial statement finding

Prior Audit Finding:

DPS staff preparing the FY 22 Schedule of Expenditures of Federal Awards (SEFA) did not identify all federal programs for inclusion in DPS's FY 22 SEFA. Consequently, \$105.6 million of Assistance Listing 21.027 Coronavirus State and Local Fiscal Recovery Funds (SLFRF) expenditures was not reported on DPS's FY 22 SEFA.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-070**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **EPA**
State Agency: **DEC**

Assistance Listing: **66.202**
Questioned Costs: **None**

Prior Audit Finding:

Testing of five subawards subject to Federal Funding Accountability and Transparency Act (FFATA) requirements had obligated amounts incorrectly reported to the FFATA Subaward Reporting System (FSRS), or not reported at all.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-073**
Fiscal Year: **2022**
Initial Finding Year: **2020**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

The Alaska International Airport System's (AIAS) FY 22 audit was not completed for inclusion in the Annual Comprehensive Financial Report (ACFR).

Status/corrective action planned/reasons for no further action:

Repeat of findings 2020-079 and 2021-068. Please refer to updated response on finding 2020-079.

Finding Number: **2022-074**
Fiscal Year: **2022**
Initial Finding Year: **2016**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

Detailed testing of DOTPF's use of the State's accounting system (IRIS) to track FY 22 capital assets identified the following errors out of 115 projects tested:

- One prior year error correction was duplicated in IRIS;
- Three projects were capitalized with an incorrect in-service date and/or useful life;
- Eighteen Construction in Progress (CIP) projects had received a final inspection and should have been moved into the respective depreciable asset classes;
- Three projects were incorrectly capitalized as CIP instead of expensed; and
- Four projects were incorrectly expensed instead of capitalized as CIP

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-056, 2017-068, 2018-069, 2019-080, 2020-078, and 2021-069. Please refer to updated response on finding 2016-056.

Finding Number: **2022-075**
Fiscal Year: **2022**
Initial Finding Year: **2022**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

DOTPF staff inaccurately reported federal expenditures on the FY 22 draft Schedule of Expenditures of Federal Awards (SEFA) for three programs, collectively overstating federal expenditures by \$35 million.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-076**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

Four of 12 consultants' indirect cost rates (33 percent) were incorrect in eight professional service agreements reviewed.

Federal Agency: **USDOT**
State Agency: **DOTPF**

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected.

Assistance Listing: **20.205;**
20.219; 20.224
Questioned Costs: **None**

DOT&PF's Contracting Officers have executed amendments for the four contracts identified to address this finding. The DOT&PF Contracting and Appeals Office will modify Policy and Procedure Number 10.02.010 to include guidance on executing contract amendments related to Indirect Cost Rates (IDCR) in a timely manner. In addition the Contracting and Appeals Office will also modify the training program to add additional emphasis on the importance of processing amendments in a timely manner. The DOT&PF Chief Contracts Officer will also work directly with each region to ensure a consistent contract review process is in place and documented to ensure contracts are updated timely to reflect a revised IDCR. The Contracting Officers in each region will also begin adding language to future contracts to clarify the current audited IDCR rate will be used during the processing of payments until a new IDCR is established. The department anticipates this finding will be resolved by June 30, 2024.

Finding Number: **2022-077**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

One of five construction projects (20 percent) tested did not have a required value engineering (VE) analysis performed.

Federal Agency: **USDOT**
State Agency: **DOTPF**

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected.

Assistance Listing: **20.205;**
20.219; 20.224
Questioned Costs: **None**

DOT&PF's Design and Engineering Services Division Director and State VE Coordinator will provide or make available training to staff completing the VE analysis for projects to ensure they know the policy and procedure regarding what needs to be completed for value engineering requirements and which projects are required to have a VE analysis completed. Additionally, procedural changes will be implemented to include a report that will be provided from the State VE Coordinator to the regional VE coordinators to assist with ensuring that all projects that need a VE are being included. The department anticipates this finding will be resolved by June 30, 2024.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-079**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

AAC's FY 22 audit was issued on February 17, 2023, for inclusion in the Annual Comprehensive Financial Report (ACFR), approximately 18 weeks after the agreed-upon deadline.

State Agency: **AAC**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2020-089 and 2021-070. Please refer to updated response on finding 2020-089.

Finding Number: **2022-080**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

The AEA FY 22 audit was issued on December 22, 2022, for inclusion in the ACFR, approximately 10 weeks after the agreed-upon deadline.

State Agency: **AEA**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-081**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

The AGDC FY 22 audit was issued on December 12, 2022, and provided for inclusion in the ACFR, approximately eight weeks after the agreed-upon deadline.

State Agency: **AGDC**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

Finding Number: **2022-082**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Prior Audit Finding:

During the testing of the University of Alaska Fairbanks (UAF) MSI expenditures there was an observed instance, among the forty that were tested, of an interdepartmental transaction being claimed as a reimbursable expenditure. Students from the MacClean House dorm, which is operated by the UAF Residence Life unit, were required to quarantine in the MacLean House dorm, which is operated by the College of Rural and Community Development (CRCDD) unit. This resulted in the UAF Residence Life unit paying the CRCDD unit for the students' housing costs. This transaction was included as a reimbursable expenditure, despite having a net \$0 impact on the income statement.

Federal Agency: **USED**
State Agency: **UofA**

Assistance Listing: **84.425F**
Questioned Costs: **\$2,100.97**

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2023

Finding Number: **2022-083**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USED**
State Agency: **UofA**

Assistance Listing: **84.007,**
84.038, 84.063, 84.268, 84.379
Questioned Costs: **None**

Prior Audit Finding:

During the testing of the outstanding Title IV student check listing we observed nine instances of stale checks at the University of Alaska Southeast (UAS) and three stale checks at UAF that were aged greater than 240 days and not returned to the Department of Education.

Status/corrective action planned/reasons for no further action:

This audit finding is partially corrected. University of Alaska Fairbanks (UAF) had no instances of state checks over 240 days observed in testing in the current year. University of Alaska Southeast had twenty-two instances of state checks aged greater than 240 days.

Finding Number: **2022-084**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USED**
State Agency: **UofA**

Assistance Listing: **84.007,**
84.038, 84.063, 84.268, 84.379
Questioned Costs: **None**

Prior Audit Finding:

The enrollment effective date reported to the National Student Loan Database System (NSLDS) for five of the ten sampled students from the UAS campus was incorrect and did not match the correct last dates of attendance on file in the institution's records.

Status/corrective action planned/reasons for no further action:

This audit finding was fully corrected.

SECTION IV – CORRECTIVE ACTION PLAN



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Administration
PAULA VRANA, COMMISSIONER

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April 18, 2024

Kris Curtis, CPA, CISA
Legislative Auditor
Legislative Budget and Audit Committee
Division of Legislative Audit
PO Box 113300
Juneau, AK 99811-3300

RECEIVED

APR 23 2024

LEGISLATIVE AUDIT

Dear Ms. Curtis:

RE: FY 2023 Confidential Preliminary Audit Report, Department of Administration

This is in response to Recommendations in the FY 2023 State of Alaska Single Audit.

Single Audit Corrective Action Plan

Finding: 2023-001 - An evaluation of the Department of Administration's (DOA) State payroll system controls identified significant internal control weaknesses.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

DOF is working to update our procedures to ensure staff understands the process and corrects this issue going forward. FIN and HRM teams will work together to train employees to ensure staff understands the data.

Completion Date (list anticipated completion date):

Estimated completion date is June 30, 2024.

Agency Contact (name of person responsible for corrective action):

Stephanie Allison

Single Audit Corrective Action Plan

Finding: 2023-002 - Internal control weaknesses were identified over logical access to DOA's State accounting system.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance partially agrees with this finding.

Corrective Action (corrective action planned):

- As explained in prior years, our action depends upon receiving timely notification from the agency or processing the separation by Payroll Services. Some agencies will notify us of an employee's separation as directed in the Employment Clearance Form that all employees are required to sign when separating from State Service, but this is not done for every separation/transfer, which leaves us dependent on the action by Payroll to be notified about an employee separation. Payroll is, in turn, dependent on the timely receipt of information from the agency and payroll timelines. IRIS access is removed when DOF Payroll Services finalizes the employee's separation.
- Regarding the HRDOCs that failed to submit due to an invalid email address, those records have already been cleared up, and the invalid email addresses have been cleared from the user table, so we do not expect to see this error again in the future.

Completion Date (list anticipated completion date):

- N/A – disagree with this portion of the finding
- April 2023

Agency Contact (name of person responsible for corrective action):

Stephanie Allison

Single Audit Corrective Action Plan

Finding: 2023-003 - Personnel action request forms, which support employee profiles in the State accounting system's payroll module, were not available for auditors to review.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

DOF recognizes the challenges created by paper forms and in order to resolve these issues going forward, we have requested capital funding to develop electronic payroll forms and digitize payroll records. This should fix this issue in the future as well as streamline our payroll process.

Completion Date (list anticipated completion date):

Estimated completion date is June 30, 2024.

Agency Contact (name of person responsible for corrective action):

Stephanie Allison

Single Audit Corrective Action Plan

Finding: 2023-004 - An evaluation of the Alaska Data Enterprise Reporting (ALDER) system identified significant internal control weaknesses.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

DOF is currently working on the ALDER database upgrade project. Once this project is finalized, DOF will create an updated disaster recovery plan for ALDER.

Completion Date (list anticipated completion date):

Estimated completion date is June 30, 2024.

Agency Contact (name of person responsible for corrective action):

Stephanie Allison

Single Audit Corrective Action Plan

Finding: 2023-005 - Government-wide governmental activities revenues in the draft FY 23 Annual Comprehensive Financial Report (ACFR) Statement of Activities contained several classification errors.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

Accounting Services will update procedures and reports to correct the revenue errors notes during the FY23 ACFR audit.

Completion Date (list anticipated completion date):

Anticipated completion date is June 30, 2024.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2023-006 - Revenues owed to the State from the federal government were misclassified in the FY 23 ACFR.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

DOF will update our procedures to correct this issue going forward.

Completion Date (list anticipated completion date):

Anticipated completion date is June 30, 2024.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2023-007 - The fund balances of the general fund (GF) and multiple GF subfunds were misclassified in the FY 23 draft ACFR.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

DOF will update our procedures to correct this issue going forward.

Completion Date (list anticipated completion date):

Anticipated completion date is June 30, 2024.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2023-008 - Testing of the FY 23 draft ACFR identified that the year-end financial reporting of activity between the Constitutional Budget Reserve Fund, Statutory Budget Reserve Fund, and the general fund was not accurately calculated, including the presentation of the repayment required by Article IX, Section 17(d) of the Alaska Constitution.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

DOF will update our procedures to correct this issue going forward.

Completion Date (list anticipated completion date):

Estimated completion date is August 31, 2024.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2023-009 - The FY 23 issuance of general obligation refunding bonds was not incorporated in the draft ACFR.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

DOF will update our procedures to correct this issue going forward.

Completion Date (list anticipated completion date):

Estimated completion date is June 30, 2024.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2023-010 - The FY 23 financial statement audits for the Retiree Health Fund and the Alaska National Guard and Alaska Naval Militia Retirement System were issued on January 30, 2024, and February 1, 2024, respectively, approximately 15 weeks after the agreed-upon deadline for inclusion in the ACFR.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree with finding.

Corrective Action (corrective action planned):

Retiree Health Fund (RHF) – obtain incurred but not reported (IBNR) and present value of amounts not yet determined (PVANYD) reports from Long-Term Care Plan actuary much sooner in the audit process as well as verify the data the actuary uses in the calculation. Those items drove the delay for the RHF.

Alaska National Guard and Alaska Naval Militia Retirement System (ANGANMRS) – currently working with the Department of Military and Veterans’ Affairs to implement a memorandum of agreement (MOA) spelling out the data requirements from each national guard unit for the audit sampling process as well as what information must be provided and when in order to meet the October 15.

Completion Date (list anticipated completion date):

October 15, 2024

Agency Contact (name of person responsible for corrective action):

Kevin Worley, Chief Financial Officer

Single Audit Corrective Action Plan

Finding: 2023-011 - DOA's Office of Information Technology accounting staff have not reconciled the Information Services Fund asset tracking system to the State accounting system, IRIS.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

OIT agrees with finding

Corrective Action (corrective action planned):

OIT is currently working on the reconciliation of assets in IRIS in comparison to our old inventory system, FASGOV.

In FY23/24, OIT program and administrative staff have completed all disposal records from the previous year inventory. Removed any of the inventory no longer tracked in IRIS for SATS/ALMR. Completed all disposal records as required and removed the items from IRIS property records. This established a new foundation of verified inventory in IRIS. OIT is planning to move assets recorded in FASGOV to IRIS during FY24/25. OIT will create internal processes for property control and data management.

As part of OIT internal controls we are considering ServiceNow as an inventory tracking software as a possible solution for asset management. OIT is currently working on a division reorganization which encompasses an asset management program. The reorganization encompasses 3 phases where implementation of the asset management program is planned to be rolled out during phase 3.

OIT staff will work with Division of Finance to address the following items;

- transfer of SATS/ALMR from the ISF to the appropriate entity, and
- resolve the historical unreconciled asset balance.

After internal work and coordinated efforts with DOF, OIT will have effectively resolved the audit finding.

Completion Date (list anticipated completion date):

06/30/2026

Agency Contact (name of person responsible for corrective action):

Colin Amundson

Single Audit Corrective Action Plan

Finding: 2023-012 - During FY 23, Division of Finance (DOF) management did not provide adequate training to support State agencies' use of the ALDER 2.0 system.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance partially agrees with this finding.

Corrective Action (corrective action planned):

DOF has provided ALDER training workshops for both DOF staff and finance, procurement, and human resource management personnel in the departments in prior years. The workshops are available online as a resource for people who could not attend in-class sessions and when review is needed for in-class participants. DOF has updated ALDER 100 and it is posted on the DOF website. ALDER will be undergoing major changes in April 2024 and DOF will be updating training materials and conducting new training after those changes go live. Due to competing priorities, updated ALDER training/materials may not get created until FY25.

Completion Date (list anticipated completion date):

Anticipated completion date is June 30, 2025.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2023-013 - DOF staff completed the FY 23 draft financial statements on December 13, 2023.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

DOF has implemented many changes over the past couple of years to enable us to hand off the draft ACFR closer to the unofficial deadline of 10/31; however, there are a lot of circumstances that are out of our control that ultimately led to an untimely draft handoff. In order to pass off the draft ACFR more timely in the future and clean up the areas that are within our control, DOF will work with outside audited agencies to receive financial statements timely, and work to clean up areas of the ACFR that lead to time consuming audit adjustments from DLA. Those areas include the following: capital assets, revenue classifications, and new GASB implementations.

Completion Date (list anticipated completion date):

Anticipated completion date is October 31, 2024.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2023-014 - Internal control weaknesses were identified over logical access to the State's financial reporting system.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

The Division of Finance agrees with the recommendation that a routine audit needs to be conducted of ALDER users with access to the IRIS HRM data source; this audit will be added to the routine maintenance schedule for the DOF Systems Security section. Due to a change in responsibilities and staff turnover in the Systems Security section, we have been unable to reconvene the audits of all ALDER user's access levels and data sources. Still, we will revisit this audit once the section is fully staffed again.

Completion Date (list anticipated completion date):

Estimated completion date is August 31, 2024.

Agency Contact (name of person responsible for corrective action):

Stephanie Allison

Single Audit Corrective Action Plan

Finding: 2023-015 - An evaluation of the financial reporting system identified significant internal control weakness.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance agrees with this finding

Corrective Action (corrective action planned):

DOF is already testing up-to-date servers with the corresponding upgraded ALDER warehouse software and is planning to roll out the new servers with due diligence.

Completion Date (list anticipated completion date):

Estimated completion date is August 31, 2024.

Agency Contact (name of person responsible for corrective action):

Stephanie Allison

Single Audit Corrective Action Plan

Finding: 2023-016 - One potential DOA shortfall was identified for FY 23.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOA management agrees with this finding.

Corrective Action (corrective action planned):

This has been corrected with a CH8, which resolved the BFY2023 shortfall issue by moving excess revenue from BFY2024. Division of Risk Management and Division of Administrative Services management are monitoring BFY2024 expenditures and revenues to ensure a shortfall does not occur.

Completion Date (list anticipated completion date):

January 10, 2024

Agency Contact (name of person responsible for corrective action):

Sara Phillips

Sincerely,



Paula Vrana
Commissioner
Department of Administration



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Law

OFFICE OF THE ATTORNEY GENERAL

1031 W. 4th Avenue, Suite 200
Anchorage, AK 99501
Main: 907-269-5100
Fax: 907-276-3697

April 23, 2024

Kris Curtis, CPA, CISA
Legislative Auditor
Legislative Budget and Audit Committee
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

RECEIVED
APR 23 2024
LEGISLATIVE AUDIT

RE: *Confidential Preliminary Audit Report, Department of Law (LAW), FY 23 Statewide Single Audit, Finding No. 2023-017.*

Dear Ms. Curtis:

Thank you for the opportunity to respond to the preliminary audit report regarding the audit finding issued in the letter dated April 5, 2024.

The department agrees with Finding No. 2023-017 and is taking corrective action steps as prescribed in the attached Single Audit Corrective Action Plan.

If you should have additional questions, please feel free to contact me at (907) 269-5100.

Sincerely,

A handwritten signature in blue ink, appearing to read "Treg Taylor".

Treg Taylor
Attorney General

Single Audit Corrective Action Plan

Finding: 2023-017 – Four potential Department of Law shortfalls were identified for FY 23.

Agency Agreement (state whether your agency agrees or disagrees with the finding):

The department agrees with this finding.

Four potential revenue shortfalls were identified.

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
WADM (BFY 2020)	Administration and Support	\$441,374
WADM (BFY 2022)	Administration and Support	\$124,043
WCIV (BFY 2022)	Civil Division	\$1,869,724
WCIV (BFY 2023)	Civil Division	\$1,036,576

Corrective Action:

Appropriation Group: WADM – Admin & Support

The Department of Law (LAW) created a CH8 document in August 2022 to adjust IA revenue from BFY2022 to resolve the \$441,374 potential shortfall for WADM in BFY2020.

Based on the factors with WCIV, there was a delay in the identification that the original document had the debit and credit in reverse. Law processed a new CH8 document to correct this. However, the original resolution plan to charge BFY2022 operating appropriations did not occur based on the incorrect revenue adjustment and the term year restriction preventing expenditure activity for BFY2022 operating appropriations. A CH8 document in April 2023 to adjust IA revenue from BFY2023 to resolve the potential shortfall for WADM in BFY2020.

LAW’s Finance Officer position was vacant starting in May and filled at the end of August 2023. Fiscal year-end and year-start activities delayed the review and approval of the document. However, after further analysis and guidance from the Department of Administration (DOA), Division of Finance (DOF), Accounting Services, and IRIS Project Teams, the CH8 document was discarded and replaced with a JVC document. This new document code will record the revenue adjustment at the appropriation, fund, and cost accounting levels. JVC-03-1200-240002145 replaced the CH8 document in October 2023.

The administrative operations manager and finance officer review the document as part of the new employee's learning and development plan. To resolve these issues, the department completed the transactions and submitted the requests outlined below on February 20, 2024.

BFY: 2020

\$399,992 JVC-03-1200-240002145

\$41,382 Ratification Request

\$441,374 Total for BFY2020 WADM

BFY: 2022

\$124,043 Ratification Request

Appropriation Group: WCIV – Civil Division

LAW was unable to complete the final FY2022 expenditure allocation adjustments to zero out the Civil Division Legal Services Shared Resources Pool –appropriation: 03WAGDALL, before 08/31. Expenditure adjustments were dependent on multiple budget transactions with some requiring additional OMB approval. The agency was unable to resolve all the issues and errors in processing the necessary expenditure budget transactions before August 31, 2022.

A workgroup made up of LAW financial and accounting staff, Governor’s Office/Office of Management and Budget (OMB), and DOA/DOF Accounting Services started meeting in April 2023 to review the Civil Division’s legal services rates, analyze the allocation appropriation and respective financial activity, specifically those related to restricted revenue from reimbursable services agreements (RSA).

The improvements and recommendations from the workgroup were presented to the Administrative Services Directors at the June 21, 2023, meeting.

Completed actions on or before FY2024:

- The reorganization of LAW’s Admin Services Division creating an RSA section and adding an Accountant 4 position to oversee, monitor, and manage RSAs was completed and filled in May 2023.
- The allocation appropriation was updated in IRIS (appropriation WCHP01ALL) without additional budget authority aligning it with the Division of Finance’s special allocations appropriations requirements.
- The expenditure allocation adjustments to zero out appropriation WCHP01ALL will be processed quarterly versus at the end of the fiscal year.
- LAW is utilizing IRIS automation related to the generation of adjustment documents to reduce document processing time.
- Changed the schedule of process dates to get payments complete by the 23rd of each month.
- Reduced Attorney time entry time from 10 to 3 business days.
- Reduced the time client agencies have to review billings from 7 days to 4 business days.
- Reduced multiple accounting functions to save 3 days.

The BFY2022 WCIV ratification request amount of \$983,071 was due to expenses that should have been incurred in the Criminal Division where there was sufficient UGF to cover them but that it was not identified in time to process an adjustment. The \$528,966 remaining is due to unrecovered or unreimbursed expenditures against Reimbursable Services Agreements (RSA) with \$234,651 from not completing the final FY2022 expenditure allocation adjustments. Lastly, \$294,315 in BFY2022 and \$862,556 in BFY2023 are due to disputed contract charges against an RSA with 08-DCED/AIDEA for outside counsel services. We have modified all outside counsel language for AIDEA so they will pay the contract charges directly, therefore ensuring LAW is not responsible for payment.

The vacancy with the finance officer position and additional staff turnover in the Administrative Services Division has delayed the completion of tasks required to address the issues and errors for appropriation group: WCIV – Civil Division, BFY: 2022. The recruitment to fill vacant positions is finished. To resolve these issues, the department completed the transactions and submitted the requests outlined below on February 20, 2024.

The remaining tasks and transactions to address BFY: 2023 will be completed to resolve this finding at the end of April 2024.

BFY: 2022

\$357,686 JVC-03-1200-240002146

\$1,512,038 Ratification Request

\$1,869,724 Total for BFY2022 WCIV

BFY: 2023

\$862,556 Shortfall from AIDEA RSA disputed charges against outside counsel contract.

\$174,020 In progress to complete before the end of April 2024

\$1,036,576 Total for BFY2023 WCIV

Completion Date (list anticipated completion date):

April 30, 2024

Agency Contact (name of person responsible for corrective action):

JoAnn C. Pelayo, Administrative Operations Manager, (907) 465-3676



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Revenue

Po Box 110405
Juneau, Alaska 99811-0405
Main: 907.465.2300
Fax: 907.465.4397

April 5, 2024

Kris Curtis, CPA, CISA
Legislative Auditor
Division of Legislative Audit
333 Willoughby Avenue, 6th Floor
PO Box 113300
Juneau, AK 99811-3300

RECEIVED
APR 05 2024
LEGISLATIVE AUDIT

Dear Ms. Curtis,

Please find attached the Department of Revenue's responses to the Division of Legislative Audit's findings with respect to the Department of Revenue's Tax Division audit process.

Please do not hesitate to contact me if you have further questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam Crum".

Adam Crum
Commissioner

Attachment: Single Audit Corrective Action Plan

Single Audit Corrective Action Plan

Finding: 2023-018 - Review of corporate income tax returns found internal control weaknesses in Department of Revenue's Tax Division audit process. Weaknesses include an outdated audit manual and the use of non-standardized audit forms, which led to inconsistent documentation of work conducted, supervisory review, and communication between staff and management regarding audit issues.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOR agrees that it needs to update documenting standards for the corporate income tax audit process. When the department first implemented its Tax Revenue Management System (TRMS), the corporate income tax audit module was not developed as robustly as the audit modules for other tax types in TRMS.

Corrective Action (corrective action planned):

The department will update its corporate income tax audit manual, strengthen its audit procedures, and revise its corporate income tax audit module in TRMS. Our staff will work with the TRMS contractors to implement standardized corporate audit forms and timekeeping features. The Tax Division's director will work with the Corporate Group manager to establish procedures to ensure documentation is consistently maintained such that it shows audit work conducted and appropriate management reviews completed.

Completion Date (list anticipated completion date):

July 1, 2024.

Agency Contact (name of person responsible for corrective action):

Michael Williams, Acting Deputy Director



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Education
& Early Development**

OFFICE OF THE COMMISSIONER

P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.2800
TTY/TDD: 907.465.2815
Fax: 907.465.4156

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APR 12 2024

LEGISLATIVE AUDIT

April 12, 2024

Kris Curtis, Legislative Auditor
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

Dear Ms. Curtis:

The Department of Education & Early Development (DEED) appreciates the opportunity to respond to the audit recommendations in the preliminary audit report for the State of Alaska, Statewide Single Audit for the Fiscal Year Ended June 30, 2023.

Enclosed are the corrective action plan forms for the findings addressed in the confidential preliminary audit report.

The department appreciates this being brought to our attention and we welcome the opportunity to ensure compliance.

Sincerely,

A handwritten signature in black ink, appearing to read "Deena M. Bishop".

Deena M. Bishop, E.d. D.
Commissioner

Enclosure

Single Audit Corrective Action Plan

Finding: 2023-019 – The Department of Education and Early Development (DEED) did not file Federal Funding Accountability and Transparency Act reports for FY 23 Education Stabilization Fund programs, Title I-A, and Title I-C subawards.

Questioned Costs: None

Assistance Listing Number: 84.425D; 84.425R; 84.425U; 84.425W; 84.010; 84.011

Assistance Listing Title: Elementary and Secondary School Emergency Relief Fund – COVID-19; Emergency Assistance for Non-Public Schools – COVID-19; American Rescue Plan – Elementary and Secondary School Emergency Relief Fund – COVID-19; American Rescue Plan – Homeless Children and Youth – COVID-19; Title I Grants to Local Educational Agencies (Title I-A); Migrant Education State Grant Program (Title I-C)

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with Finding 2023-001.

Corrective Action (corrective action planned):

The department will continue to work with our federal contacts to attempt to resolve FFATA reporting issues.

Completion Date (list anticipated completion date):

Completion date is unknown as the department has been working with the FSRS helpdesk, and federal program staff, for a significant period of time with little success. The main issue has been known since go live of FFATA reporting and the General Services Administration (GSA) claims to have implemented a solution effective March 10, 2021, however States continue to have the same issues.

Agency Contact (name of person responsible for corrective action):

Monique Siverly, Acting Division Operations Manager, Division of Administrative Services

Single Audit Corrective Action Plan

Finding: 2023-020 - Statewide encumbrance testing identified an invalid FY 23 DEED encumbrance.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department partially disagrees with Finding 2023-020. As of August 31st, 2023, DEED had not received confirmation of e-close from the Governor's Office. Per best practice, DEED waits to liquidate encumbrances until confirmation is received that the grant is eligible to be closed. As the encumbrance was liquidated on September 2, 2023, DEED was well within the one subsequent fiscal year allowed in AAM 30.030. As with school district grants, late submission of grant closeout documentation does not negate the potential existence of a valid obligation.

Corrective Action (corrective action planned):

DEED will continue to require confirmation from the servicing department prior to liquidation of RSA encumbrances including following up with the servicing department as year-end priorities allow.

Completion Date (list anticipated completion date):

September 2, 2023

Agency Contact (name of person responsible for corrective action):

Monique Siverly, Acting Division Operations Manager, Division of Administrative Services

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THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Labor and
Workforce Development

Office of the Commissioner

PO Box 111149
Juneau, Alaska 99811
Main: 907.465.2700

April 24, 2024

Ms. Kris Curtis
Legislative Auditor
Alaska State Legislature
P.O. Box 113300
Juneau, AK 99811-3300

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APR 24 2024

LEGISLATIVE AUDIT

Dear Ms. Curtis:

This letter accompanies the Department of Labor and Workforce Development (DOLWD) corrective action plan for findings noted in the Division of Legislative Audit Confidential FY2023 Preliminary Statewide Single Audit Report.

As requested, enclosed with this letter is a standardized corrective action plan for the findings.

Thank you for the opportunity to respond to the Preliminary Statewide Single Audit Report.

Sincerely,

A handwritten signature in cursive script that reads "Catherine Muñoz".

Catherine Muñoz
Acting Commissioner



Single Audit Corrective Action Plan

Finding: 2023-021 – Department of Labor and Workforce Development staff did not file Federal Funding Accountability and Transparency Act (FFATA) reports for FY 23 Workforce Innovation and Opportunity Act (WIOA) Cluster subawards.

Questioned Costs: None

Assistance Listing Number: 17.258, 17.259, 17.278

Assistance Listing Title: WIOA Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOLWD agrees with the finding.

Corrective Action (corrective action planned):

We developed department procedures for FFATA submission, and have submitted the FFATA reports on 3/4/2024.

Completion Date (list anticipated completion date):

March 2024

Agency Contact (name of person responsible for corrective action):

Jeff Steeprow, Assistant Director



Single Audit Corrective Action Plan

Finding: 2023-022 - WIOA cluster FY 23 subaward agreement forms did not identify the subrecipients' unique entity identifier number. Furthermore, one of three subaward agreements tested did not identify the Assistance Listing number associated with the subaward.

Questioned Costs: None

Assistance Listing Number: 17.258, 17.259, 17.278

Assistance Listing Title: WIOA Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOLWD agrees with the finding.

Corrective Action (corrective action planned):

We updated our department procedures by adding checklists that include required levels of approval, strengthening our review process.

Completion Date (list anticipated completion date):

March 2024

Agency Contact (name of person responsible for corrective action):

Jeff Steeprow, Assistant Director

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THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Military and
Veterans Affairs

Office of the Commissioner

P.O. Box 5308
JBER, AK 99505
Main: 907.428.6003
Fax: 907.428.6019

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APR 24 2024

LEGISLATIVE AUDIT

April 24, 2024

Legislative Budget and
Audit Committee
Division of Legislative Audit
Attention: Mariell Mendoza
P.O. Box 113300
Juneau, Alaska 99811-3300

RE: Department of Military and Veterans' Affairs (DMVA), FY 23 Statewide Single Audit

Kris Curtis,

I have reviewed the findings and recommendations in the above referenced management letter and appreciate the opportunity to respond. Please see the attached Single Audit Corrective Action Plan.

Sincerely,

A handwritten signature in blue ink, appearing to read "T. Saxe".

Torrence Saxe
Maj Gen, AKNG
Commissioner/The
Adjutant General

Single Audit Corrective Action Plan

Finding: 2023-023 – Department of Military and Veterans’ Affairs (DMVA) staff inaccurately reported the amount of federal funds passed through to subrecipients on the department’s FY 23 draft Schedule of Expenditures of Federal Awards for one program, collectively understating subrecipient amounts by \$54.2 million.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DMVA concurs with the finding.

Corrective Action (corrective action planned):

There were two errors which occurred to come to the amount of \$54.2 million. The error listed on this finding was “an accounting slide” error where the decimal point was moved three spaces to the left on one subrecipient’s pass through value. The value used in the COVID portion of the report was \$61,016, but the value in the working papers was \$61,015,087.22. This created an understatement of \$60.9 million. The remaining variance was due to reporting interagency federal transactions on the Schedule of Expenditures of Federal Awards (SEFA) as per previous DMVA Audit Findings. DMVA has been informed these interagency transactions should not be included in this report.

The DMVA draft SEFA was reviewed and forwarded to DOA while the Finance Officer was on leave. The new DRF Accountant was responsible for the completion and formatting of the schedule but submitted it prior to review. When errors were discovered, they were immediately corrected.

Corrective action was taken upon discovery. The DRF Accountant was trained to follow the written procedures and ensure the schedule is reviewed by the Finance Officer, or in their absence, a knowledgeable individual prior to submission.

Completion Date (list anticipated completion date):

December 31, 2023

Agency Contact (name of person responsible for corrective action):

Timothy Kelly, Finance Officer, (907) 428-7250

Single Audit Corrective Action Plan

Finding: 2023-024 - The FY 23 financial statement audit for the Alaska National Guard and Alaska Naval Militia Retirement System was issued on February 1, 2024, approximately 15 weeks after the agreed-upon deadline.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DMVA disagrees with the finding. DMVA's role in processing the NGNMRS financial statements is a request from the Division of Retirement and Benefits to supply actuarial information for the demographics of the State of Alaska Army and Air Force National Guard, as well as the Alaska Naval Militia for the retirement benefit. The information requested for this process is at the discretion of National Guard Bureau (NGB) which is a division of the Department of Defense (DOD). DMVA does not have authority or authorization to access this information directly. The National Guard Bureau controls this repository of active service member information and has sole discretion of access to information and to what extent. As service members leave the state of Alaska, the National Guard Bureau restricts the ability to view or access any historical data on former State of Alaska National Guard service members making it impossible to provide requested documents or information.

Corrective Action (corrective action planned):

None.

Completion Date (list anticipated completion date):

N/A

Agency Contact (name of person responsible for corrective action):

Timothy Kelly, Finance Officer, (907) 428-7250

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THE STATE
of **ALASKA**

GOVERNOR MICHAEL J. DUNLEAVY

Department of Natural Resources

OFFICE OF THE COMMISSIONER

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APR 16 2024

LEGISLATIVE AUDIT

April 15, 2024

Ms. Kris Curtis, CPA, CISA
Legislative Auditor
Legislative Budget and Audit
PO Box 113300
Juneau, AK 99811-3300

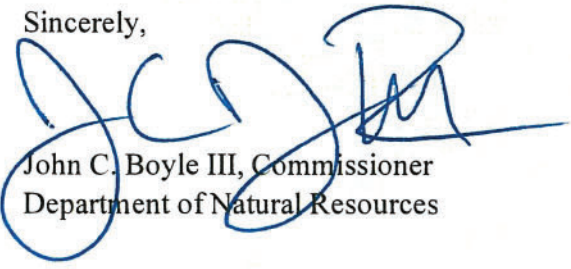
Re: FY2023 Statewide Single Audit, Department of Natural Resources (DNR),
Preliminary Audit Findings.

Dear Ms. Kris Curtis,

Thank you for the opportunity to provide a written response to the Preliminary Audit Findings on the State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023. The Corrective Action Plans for the findings below are attached.

Finding No. 2023-025	SEFA Reporting
Finding No. 2023-026	FMAG Reporting
Finding No. 2023-027	FCTR Reporting
Finding No. 2023-028	FMAG QPR Reporting
Finding No. 2023-029	Shortfalls

Sincerely,


John C. Boyle III, Commissioner
Department of Natural Resources



Single Audit Corrective Action Plan

Finding: 2023-025 – Department of Natural Resources staff inaccurately reported federal expenditures on the department FY 23 draft Schedule of Expenditures of Federal Awards for four programs, collectively understating federal expenditures by approximately \$24 million.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DNR agrees with this finding.

Corrective Action (corrective action planned):

DNR fiscal staff responsible for preparation, review and submission of the SEFA reporting will review procedures and provide corrective updates to the process. This plan will establish written policies and procedures, including independent review and validation before submission.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Theresa Cross, Administrative Services Director

Single Audit Corrective Action Plan

Finding: 2023-026 - Three FY 23 Fire Management Assistance Grant (FMAG) SF-425 reports were randomly selected for testing. Two reports had incorrect matching amounts and one report for quarter ending September 2022 was not filed.

Questioned Costs: None

Assistance Listing Number: 97.046

Assistance Listing Title: FMAG Program

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DNR agrees with this finding

Corrective Action (corrective action planned):

DNR Forestry staff responsible for preparation, review and submission of the FMAG reporting will review procedures and provide corrective updates to the process. This plan will establish written policies and procedures, including independent review and validation before submission.

Completion Date (list anticipated completion date):

March 2024

Agency Contact (name of person responsible for corrective action):

Norman McDonald, Forestry Acting Director

Single Audit Corrective Action Plan

Finding: 2023-027 - DNR Support Services Division staff did not file the FY 23 Federal Cash Transaction Reports for quarters ending September 2022, December 2022, and June 2023. The audit reviewed the March 2023 quarterly report filed and determined inaccurate cumulative cash receipts and cash disbursements were reported.

Questioned Costs: None

Assistance Listing Number: 97.046

Assistance Listing Title: FMAG

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DNR agrees with this finding.

Corrective Action (corrective action planned):

DNR fiscal staff responsible for preparation and review and submission of the FCTR reporting will review procedures and provide corrective updates to the process. This plan will establish written policies and procedures, including independent review and validation before submission.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Theresa Cross, Administrative Services Director

Single Audit Corrective Action Plan

Finding: 2023-028 - Of the two FY 23 FMAG quarterly progress reports (QPR) selected for testing, one was not filed. Testing of the QPR for quarter ending June 30, 2023, identified incorrect amounts and data.

Questioned Costs: None

Assistance Listing Number: 97.046

Assistance Listing Title: FMAG

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DNR agrees with this finding

Corrective Action (corrective action planned):

DNR Forestry staff responsible for preparation, review and submission of the FMAG QPR reporting will review procedures and provide corrective updates to the process. This plan will establish written policies and procedures, including independent review and validation before submission.

Completion Date (list anticipated completion date):

March 2024

Agency Contact (name of person responsible for corrective action):

Norman McDonald, Forestry Acting Director

Single Audit Corrective Action Plan

Finding: 2023-029 - Ten potential DNR shortfalls were identified for FY 23.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DNR partially agrees with this finding.

Corrective Action (corrective action planned):

Shortfalls identified prior to FY2023, DNR has requested ratification during the FY2024 Legislative cycle.

NO09 BFY 2013	\$ 61,701
NAGO BFY 2016	\$ 4,338
NPKO BFY 2022	\$232,201
NM11 BFY 2015	\$ 65,181

DNR does not agree with this portion of the finding. DNR billed DMVA timely based on when the expenditures occurred. DNR does not control when FEMA will reimburse DMVA, nor when DMVA will reimburse DNR. DNR requests updates on billings from DMVA on a regular basis, so there is no need to update our billing process. Unlike Federal revenue that DNR is billing, IET's do not reflect as revenue in IRIS until DMVA processes the IET. To manually generate an RE would require duplicative work for DNR. The following AR's will be fully collected when the IET's process:

NUBC BFY 2014 \$204,922

IET 2109*717, 2209*204,278,355 total an amount of \$210,856.94. Billings are from 5/28/2021, 11/1/2021, 12/1 /2021, and 1/03/2022. A CH8 from FY2019 at the AR level accounts for the over collection/billing.

NUBC BFY 2020 \$ 7,326

IET 2209*860, 889, 2309*015 total amount of \$7,326.06 billed 7/01/2022 and 08/01/2022.

NUBC BFY 2020 \$ 1,518

IET 2209*897 total amount \$1,518.90 billed on 08/15/2022.

NUBC BFY 2022 \$ 10,877

IET 2309*638, 686 ,781 total of \$6,512.01 billed 01/01/2023. 02/01/2023, 03/01/2023. The remaining amount is a timing issue for the RSA authority to be corrected in IRIS.

DNR will be seeking a Ratification for expenditures that posted only at the AR level and not to the RSA program level for the following AR:

NUBC BFY 2019 \$18,948.

DNR has developed monitoring reports that are run monthly to identify transactions posting only to the AR and not to the RSA Program code. This occurred during FY2024 and DNR agrees with this portion of the finding.

DNR did request a ratification for this AR as DNR had identified it through the zero-balancing process.

DNR partially agrees with the finding for NPKO BFY2023. The Division of Parks and Outdoor Recreation has division staff who are responsible for generating the federal billings. The Director of Parks and Outdoor Recreation holds the authority to change the division processes pertaining to billing and monitoring to ensure revenue collections are performed timely and accurately to prevent future revenue shortfalls.

Completion Date (list anticipated completion date):

July 1, 2024 for prior findings and for NUBC with AR only expenditures, July 1, 2025 for Parks and Outdoor Recreation AR

Agency Contact (name of person responsible for corrective action):

Theresa Cross, Administrative Services Director
Ricky Gease, Parks and Outdoor Recreation Director

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THE STATE
of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Health

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LEGISLATIVE AUDIT

April 23, 2024

Kris Curtis, CPA, CISA
Legislative Auditor
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

RE: Confidential Preliminary Audit Report, Department of Health (DOH), State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023

Dear Ms. Curtis,

The Department of Health (DOH) appreciates the opportunity to review and provide responses to the associated findings as shared in the annual preliminary audit report.

Finding: 2023-030 - During FY 23, Department of Health’s (DOH) Division of Finance and Management Services accountants did not collect or liquidate two federal receivables totaling \$30.5 million in a timely manner and did not provide adequate evidence to show the amounts were collectible.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

FMS revenue staff are working through the complex reconciliation process; however, the unit continued to be adversely impacted by staff turnover and a high vacancy rate through FY2023.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-031 - Testing of five DOH FY 23 construction in progress (CIP) assets recorded in State's accounting system (IRIS) identified that the asset values did not include FY 23 capitalizable expenditures. Additionally, testing determined the CIP assets were not evaluated for possible movement to a depreciable asset class.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The FMS Finance Officer will coordinate with DOH financial staff to ensure adequate recording, monitoring, and maintenance of capital assets occurs. This includes both current year capital assets and all capital assets occurred in years prior. The department had been adversely impacted by staffing turnover and FMS resources were also greatly impacted by both the department split and appropriation standardization during FY2023 and year-end.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2024.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-032 - Pandemic Electronic Benefit Transfer Food Benefits (P-EBT) benefit payments were not issued in accordance with the process and timeframes outlined in the federally approved state plan. Testing a sample of 136 payments found 37 issuances (27 percent) were sent to unauthorized or unsupported addresses and one issuance included unauthorized benefits. Additionally, no benefits were issued during FY 23 to Supplemental Nutrition Assistance Program (SNAP)-enrolled children in child care.

Questioned Costs: AL 10.542: \$27,387

Assistance Listing Number: 10.542

Assistance Listing Title: P-EBT – COVID-19

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH partially agrees with the finding. The Division communicated with FNS regarding manual benefit issuance for Alaska expressing timelines would be affected and FNS did not request an updated timeline. Communication with FNS regarding issuance remained consistent, with no indication to alter our issuance plan. Address verifications were conducted at the time of benefit payment, because addresses are subject to change from the date of eligibility. Updates to addresses were made when more recent information became available. The division has no control over DEED eligibility records including the addresses they have on file.

Corrective Action (corrective action planned):

Shall the Division agree to administer this federal program in the future, the commissioner will allocate resources necessary to prevent the necessity to manually administer the federal program.

Completion Date (list anticipated completion date):

Not applicable. This federal program is complete.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-033 – Division of Public Assistance (DPA) management instructed staff to extend SNAP six-month certification periods after an approved waiver expired bypassing required eligibility recertifications. Furthermore, DPA continued to extend six-month certifications for consecutive periods without recertifying eligibility after being notified by the federal award agency that the practice was unallowable.

Questioned Costs: AL 10.551: Indeterminate

Assistance Listing Number: 10.551, 10.561

Assistance Listing Title: SNAP Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance (DPA) reintroduced recertification standard for SNAP beneficiaries. Ensuring programmed auto-closure protocols are active ensures SNAP cessation if households fail to submit recertification packets. Ceasing system-generated SNAP certification extension, the division collaborates on a corrective action plan with Food Nutrition Services (FNS) for compliant benefit recertifications.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2024.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-034 - The amount of FY 23 SNAP benefits reported as issued by the State's Electronic Benefit Transfer (EBT) contractor was \$19,689,126 more than the amount of authorized benefits reported in data from DPA's Eligibility Information System.

Questioned Costs: AL 10.551: \$19,689,126

Assistance Listing Number: 10.551, 10.561

Assistance Listing Title: SNAP Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH does not agree with the finding. The Division performs monthly reconciliations and balancing efforts to ensure accuracy with FIS, EIS, and reporting. No discrepancies have been identified by the Division. None of the parties involved in the audit have been able to pinpoint the origin of the discrepancy described in this finding.

The Divisions' monthly reconciliation processes are rigorous, consistent, and thorough, ensuring accuracy and alignment with USDA data from AMA Bank. The reconciliation efforts encompass federal SNAP reports; FNS 388, FNS 46, and the EIS Balance Issuance report, all of which consistently reconcile. The reconciliation extends to ASAP and AMA batch values, with annual certification further validating accuracy. Monthly, the AMA raw data is meticulously balanced in the 388/46 reports, with only the PEBT and EA issuances requiring manual entry from the 292B report. With this steadfast commitment to monthly reconciliation and alignment with AMA data, we are confident in the absence of errors or discrepancies.

Corrective Action (corrective action planned):

N/A

Completion Date (list anticipated completion date):

N/A

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-035 - Daily SNAP EBT reconciliations were not performed in FY 23.

Questioned Costs: None

Assistance Listing Number: 10.551, 10.561

Assistance Listing Title: SNAP Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance (DPA) plans to establish internal controls for daily reconciliation and monitoring procedures. Updating existing processes to meet requirements and documenting will be part of this initiative. Collaborating with Food Nutrition Services (FNS) is intended to confirm alignment with current SNAP

requirements. Staff will undergo training on these internal control protocols once established.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-036 - For one of five procurement contracts selected for testing, the State could not provide documentation of the procurement method chosen and the procurement exceeded the threshold required for competitive bidding procedures.

Questioned Costs: None

Assistance Listing Number: 10.557

Assistance Listing Title: Special Supplemental Nutrition Program for Women, Infants, and Children

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

A thorough review of procurement processes and procedures is being arranged. A comprehensive staff training plan will ensure understanding and adherence to State of Alaska procurement policies.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2024.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-037 - One of two annual Immunization Cooperative Agreements (ICA) SF-425 Federal Financial Reports tested (50 percent) had inaccurate information reported on two separate line items.

Questioned Costs: None

Assistance Listing Number: 93.268

Assistance Listing Title: ICA

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

DOH's Finance and Management Services Finance Officer will improve training of the revenue accountants for federal reporting for the ICA SF-425. Revenue accountants will review and correct prior federal financial reports and request approval from the Finance Officer. The Finance Officer will review and strengthen procedures to ensure compliance over ICA SF-425 financial reporting requirements.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-038 - Two of sixty Temporary Assistance for Needy Families (TANF) recipient case files tested lacked documentation supporting the eligibility of the recipient. The following errors were noted:

- One case did not include child support documentation in the case file.
- One case was for a person who was part of a family who had received assistance under TANF for more than the 60 months in another state and moved to Alaska and continued to receive assistance.

Questioned Costs: \$7,909

Assistance Listing Number: 93.558

Assistance Listing Title: TANF

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The division intends to implement quality control and training efforts using the statewide care review teams and statewide eligibility and learning specialist (SEALS) team. The division continues to work through public health emergency (PHE) priorities and mandates, PHE unwinding, and continues to experience staffing shortages. This will likely impact the ability to immediately execute the corrective action plan.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-039 - Auditors could not obtain reliable evidence to verify compliance with TANF's level of effort and earmarking requirements.

Questioned Costs: None

Assistance Listing Number: 93.558

Assistance Listing Title: TANF

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance (DPA) expanded administrative personnel to enhance fund monitoring. Review of TANF earmarking processes is underway for improvement. A comprehensive staff training plan will ensure understanding and adherence to compliance measures.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-040 - One of the sixty cases tested (1.6 percent) had reported work activities that could not be supported by appropriate documentation which resulted in these work activities being reported inaccurately in the ACF-199 report.

Questioned Costs: None

Assistance Listing Number: 93.558

Assistance Listing Title: TANF

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The division has initiated reconciliation of the ACF-199 to identify the cause of inaccuracy and to correct the report. The agency will determine appropriate internal controls to be implemented to ensure supporting documentation reflects accurate data that supports ACF-199 reporting.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-041 - The audit reviewed 60 TANF case files for clients that were not engaged in work activities. Of the 60 cases, there were exceptions noted with 9 of them (15 percent). The following errors were noted:

- Five were not assessed a penalty timely even though documentation showed that a penalty should have been assessed.
- Two cases lacked sufficient documentation to determine whether a penalty should have been assessed.
- Two cases' benefit payments were incorrectly calculated based on the documentation.

Questioned Costs: None

Assistance Listing Number: 93.558

Assistance Listing Title: TANF

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

DPA continues to strengthen processes, procedures, and training for staff and supervisors. The division continues to work through public health emergency (PHE) priorities and mandates, PHE unwinding, and continues to experience staffing shortages. This will likely impact the ability to immediately execute the corrective action plan.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-042 - The State could not provide evidence the FFY 22 ACF-204 annual report was completed or submitted to the federal agency.

Questioned Costs: None

Assistance Listing Number: 93.558

Assistance Listing Title: TANF

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The Division will reestablish submission processes that were affected by staff turnover. Newer staff will be trained on the completion and submission processes for the ACF-204, to include documentation confirming receipt by the federal agency.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-043 - The audit reviewed 25 TANF case files for beneficiaries who were single custodial parents caring for a child who is under 6 years of age and had their benefits reduced or terminated. Of the 25 cases, there were exceptions noted with 4 of them (16 percent). The following errors were noted:

- Two were assessed a penalty for too long due to untimely review of the case.
- Two cases lacked sufficient documentation to support the penalty decision.

Questioned Costs: None

Assistance Listing Number: 93.558

Assistance Listing Title: TANF

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

DPA will review and strengthen processes, procedures, and provide training for staff and supervisors. The division continues to work through public health emergency (PHE) priorities and mandates, PHE unwinding, and continues to experience staffing shortages. This will likely impact the ability to immediately execute the corrective action plan.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-044 - Internal control weaknesses were identified over logical access to the system used to process energy assistance applications.

Questioned Costs: None

Assistance Listing Number: 93.568

Assistance Listing Title: Low-Income Home Energy Assistance Program (LIHEAP)

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance (DPA) will incorporate LIHEAP cases to be reviewed into the monthly sampling plan. DPA continues to address systems related internal control deficiencies. The division will work with the vendor to develop a reconciliation while state staff training will be strengthened.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-045 - Twenty-two of 60 LIHEAP applicant case files tested (37 percent) had eligibility errors. Some of the cases had more than one of the following errors:

- Eight cases (13 percent) had the benefit amount incorrectly calculated based on incorrect data input by an eligibility technician (ET) in the Energy Community Online System. The errors resulted in overpayments or underpayments to beneficiaries. In three of the eight cases, system defects caused or contributed to the errors, which were not identified by ETs during processing.
- Five cases (eight percent) lacked documentation supporting the income used by an ET to determine eligibility.
- Six cases (10 percent) lacked documentation showing the applicant's income was verified by an ET.
- Four cases (seven percent) lacked proof of the applicant's heating costs.
- Five applications (eight percent) could not be located by DPA staff.
- Four cases (seven percent) had incorrect income used by an ET when determining eligibility. The four errors did not impact the eligibility determination.

Questioned Costs: \$8,685

Assistance Listing Number: 93.568

Assistance Listing Title: LIHEAP

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance (DPA) will incorporate LIHEAP cases to be reviewed into the monthly sampling plan scheduled for implementation in FY2025. LIHEAP employee training is a standalone, online course. DPA's training program is currently under review and upon completion of the review LIHEAP training will be strengthened to ensure statewide staff have adequate training in the program. DPA's Project Management Office is implementing the Jira's ticketing system to allow the Division to track, identify and correct system defects within the LIHEAP program.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-046 - DPA did not maintain adequate controls to monitor and ensure compliance with the following earmarking requirements: no more than 10 percent of a state's LIHEAP funds for a federal award may be used for planning and administrative costs and no more than 15 percent of the greater of the funds allotted or funds available may be used for low-cost residential weatherization or other energy-related home repairs.

Questioned Costs: None

Assistance Listing Number: 93.568

Assistance Listing Title: LIHEAP

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance (DPA) expanded administrative personnel to enhance fund monitoring. Review of LIHEAP earmarking processes is underway for improvement. A comprehensive staff training plan will ensure understanding and adherence to compliance measures.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-047 - DPA obligated more than 10 percent of the FFY 22 grant award during the second fiscal year of the award.

Questioned Costs: None

Assistance Listing Number: 93.568

Assistance Listing Title: LIHEAP

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance (DPA) expanded administrative personnel to enhance oversight and compliance. A comprehensive staff training plan will ensure understanding and adherence to compliance measures.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-048 - Key line items for the FFY 22 LIHEAP Performance Data Form, FFY 22 Annual Report on Households Assisted by LIHEAP, and Quarterly Performance and Management Reports were not accurate or not supported by accounting or other records. In addition, the FFY 22 LIHEAP Carryover and Reallotment Form was not submitted within required timeframes.

Questioned Costs: None

Assistance Listing Number: 93.568

Assistance Listing Title: LIHEAP

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance (DPA) expanded administrative personnel to enhance fund monitoring and to improve the reconciliation process. Review of LIHEAP reconciliation procedures is underway for improvement. A comprehensive staff training plan will ensure understanding and adherence to compliance measures.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-049 - An examination of the Alaska Resource for Integrated Eligibility Services system during FY 22 identified significant internal control deficiencies. An examination was not performed in FY 23, however certain deficiencies noted in the FY 22 report have not been alleviated in FY 23.

Questioned Costs: None

Assistance Listing Number: 93.767; 93.775, 93.777, 93.778

Assistance Listing Title: Children's Health Insurance Program; Medicaid Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

DPA continues to work with its contractor to address Alaska Resource for Integrated Eligibility Services (ARIES) system internal control deficiencies.

Completion Date (list anticipated completion date):

The audit finding will be resolved in FY2024.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-050 - Sixty Medicaid and sixty CHIP recipients were randomly selected for eligibility testing. Testing revealed the following errors:

Medicaid:

- Twelve of the sixty recipients tested (20 percent), the State did not process applications in a timely manner or redetermine eligibility. The delays for completion of processing of the applications ranged from 46 days to 279 days as of June 30, 2023.

CHIP:

- Six of the sixty recipients tested (10 percent), the State did not process applications in a timely manner or redetermine eligibility. The delays for completion of processing of the applications ranged from 56 days to 225 days as of June 30, 2023.
- One of the sixty recipients tested (1.6 percent), the beneficiary was due to have eligibility redetermined, however no information was submitted to the State for review and staff did not independently conduct a redetermination. For recipients following the Modified Adjusted Gross

Income methodology, the State should have attempted to redetermine eligibility through electronic interfaces.

Questioned Costs: None

Assistance Listing Number: 93.767; 93.775, 93.777, 93.778

Assistance Listing Title: CHIP; Medicaid Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

DPA will assess available resources to address timeliness of eligibility redeterminations. The division will also continue eligibility redeterminations in accordance with CMS approved public health emergency (PHE) unwinding requirements and plans.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-051 - Sixty Medicaid and sixty CHIP recipients were randomly selected for eligibility testing. Auditors found inaccurate or unsupported eligibility determinations by State staff for 5 percent of Medicaid cases tested and 6 percent of CHIP cases tested. Testing revealed the following errors:

Medicaid:

- One case was ineligible for the whole year and benefits were available the whole year.
- Two cases lacked documentation supporting the request and use of income and benefit information through the Income Eligibility and Verification System for determining eligibility and benefits.

CHIP:

- One case's application hasn't been processed as of 6/30/2023 but benefits were paid during the year ended June 30, 2023.
- One case was a child that had turned 19 in a previous year but benefits continued to be paid during the year ended June 30, 2023.
- Two cases had unresolved help desk tickets about how to close a case, which led to the cases remaining open and benefits to be paid for one of the cases during the year ended June 30, 2023.

Questioned Costs: AL 93.767: \$ 167; AL 93.778: \$ 960

Assistance Listing Number: 93.767; 93.775, 93.777, 93.778

Assistance Listing Title: CHIP; Medicaid Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding but not the questioned costs. CMS has notified the state that financial recoveries based on eligibility errors can only be pursued when identified by programs operating under CMS' Payment Error Rate Measurement (PERM) program, under section 1903(u) of the Social Security Act and regulations at 42 CFR Part 431, Subpart Q.

Corrective Action (corrective action planned):

The division will continue to strengthen online staff development and training offerings available in the department's electronic training portal, including courses on MAGI/CHIP Medicaid and ARIES. The agency continues to streamline the Statewide Case Review Team and the case review guidelines with the goal of increasing timeliness and accuracy. The division continues to work through public health emergency (PHE) priorities and mandates, PHE unwinding, and continues to experience staffing shortages. This will likely impact the ability to immediately execute the corrective action plan.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-052 - Ten potential DOH shortfalls were identified for FY 23.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH partially agrees with the finding. Appropriation group H023 still has federal grant awards ongoing that will impact revenue.

Corrective Action (corrective action planned):

FY25 budget ratification will be requested for appropriation groups H247 and H519. The department is working with Alaska Housing Finance Corporation to collect revenues associated with appropriation groups H535 and H536. IRIS errors resulting from the department split are contributing to the shortfall demonstrated on appropriation group H027, which FMS is working with the IRIS team to resolve. Aligning with department split, appropriation group HUBC was repealed from GOV and reappropriated to DOH, which FMS will collaborate with DOA to resolve. FMS revenue staff are working through a reconciliation process to address the remaining appropriation groups.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Finding: 2023-053 - Statewide encumbrance testing identified four invalid FY 23 DOH encumbrances.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOH agrees with the finding.

Corrective Action (corrective action planned):

FMS will establish procedures and dedicate additional resources to ensure encumbrances are reviewed and liquidated upon fiscal year-end close unless sufficient justification is available for the encumbrance to remain open.

Completion Date (list anticipated completion date):

DOH anticipates the finding will be resolved in FY2024.

Agency Contact (name of person responsible for corrective action):

Josie Stern, Assistant Commissioner

Please contact Terra Serpette at 907-465-6333 if you have any questions or concerns.

Sincerely,



Heidi Hedberg
Commissioner

- CC: Josephine Stern, Assistant Commissioner
Emily Ricci, Deputy Commissioner
Deb Etheridge, Director, Division of Public Assistance
Renee Gayhart, Director, Division of Health Care Services
Tracy Dompeling, Director, Division of Behavioral Health
Lindsey Kato, Director, Division of Public Health
Raquel Solomon-Gross, Deputy Director, Finance and Management Services
Terra Serpette, Division Operations Manager, MAAS



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Transportation and
Public Facilities

OFFICE OF THE COMMISSIONER
Ryan Anderson, Commissioner

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April 24, 2024

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APR 24 2024

LEGISLATIVE AUDIT

Kris Curtis, CPA, CISA
Legislative Auditor
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

Dear Ms. Curtis,

This letter provides Department of Transportation and Public Facilities' (DOT&PF) response to the findings contained in the confidential preliminary audit report on State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2024.

Finding No. 2023-054

The Alaska International Airport System's (AIAS) FY 23 audit was not completed for inclusion in the Annual Comprehensive Financial Report (ACFR).

Department response:

The department agrees with this finding. For the FY 23 audit, staff vacancy and difficulty with implementation of GASB 87 – Leases, and GASB 96 – SBITAs has caused delays in the audit. Additionally, there was a significant delay in receiving requested sample documentation for payroll sampling. The department is in the process of creating additional positions to assist with AIAS's accounting and reporting requirements. The department has contracted to update the software system AIAS is using for tracking leases to comply with GASB 87 – Leases. AIAS will develop internal processes for tracking all GASB 96 – SBITAs for future audits. The department anticipates this finding will be resolved by June 30, 2024.

Finding No. 2023-055

Detailed testing of DOT&PF's use of the State's accounting system (IRIS) to track FY 23 capital assets identified the following errors out of 154 projects tested:

- One prior year error correction was duplicated in IRIS;
- One project was capitalized under the wrong fund;
- Two projects were incorrectly combined into one asset;
- Three projects did not have increases in value for FY 23 expenditures;
- Two projects were capitalized with an incorrect in-service date and/or useful life;

“Keep Alaska Moving through service and infrastructure.”

- Sixteen Construction in Progress (CIP) projects had received a final inspection and should have been moved into the respective depreciable asset classes;
- Six projects were incorrectly capitalized as CIP instead of expensed; and
- Three projects were incorrectly expensed instead of capitalized as CIP.

Department response:

The department agrees with this finding. The department added an ALDER Report to check for projects that are close to completion so final inspection letters can be collected to address the projects that were not moved to depreciable asset classes. The remaining errors included in this recommendation are minor and of varying types. In FY 23, the department updated threshold information to the questionnaire created to collect information from project managers on each project that provides information needed to determine whether projects are eligible for capitalization. Additionally, the project structure in IRIS will be annually updated with accurate information from the review and the audit that was completed of projects regarding their capital asset classification. The department anticipates this finding will be resolved by June 30, 2024.

Finding No. 2023-056

One of four randomly selected (25 percent) and two of three judgmentally selected (67 percent) 5100-126 reports tested did not tie to support, resulting in an overstatement of expenditures.

One of three judgmentally selected 5100-127 reports tested (33 percent) had multiple lines in error, resulting in overstatements of revenue and net assets.

Department response:

The department agrees with this finding. The Finance Officer will ensure the procedures for the preparation, review, and approval of the 5100-126 and 5100-127 reports are updated to ask for support documentation for Ketchikan and Sitka airports and a complete review and approval is done before submission of the reports. The AIA Controller will develop and implement procedures to ensure proper preparation of the 5100-126 and 5100-127 reports with supervisory review and approval prior to report submission. This will be implemented by June 30, 2024.

Finding No. 2023-057

DOT&PF management lacked internal controls to ensure the annual SF-271 equivalent report was supported, accurate, and complete.

Department response:

The department agrees with this finding. The support documentation for the SF 425 and SF 271 equivalent are documented in the FFR Working File. The FFR Working File goes through reviews by the Grants & Projects team to ensure no errors are found before reporting. DOT&PF has updated the procedures for the current FAA FFR that was submitted in December 2023. The update adds two signatures to document the preparation and approval of the SF 271 equivalent on the FFR Working File that will be converted to PDF and filed. This was implemented on January 31, 2024.

Finding No. 2023-058

Contractor-certified payrolls tested for six construction projects were not submitted timely. Late payroll submission dates ranged from eight days to 189 days after the payroll payment date for the 158 certified payrolls tested.

Department response:

The department agrees with this finding. DOT&PF, in coordination with the Department of Labor, has implemented the AASHTOWare Project Civil Rights and Labor Module (AWP-CRL). This module provides a web-based platform where contractors submit certified payrolls for all contracts awarded after January 1, 2021. AASHTOWare provides tracking and monitoring of certified payroll through reporting. DOT&PF staff project managers are responsible for requesting certified payroll status reports from AASHTOWare to monitor if certified payrolls are received timely and follow up with the contractors if data is not received timely. DOT&PF management will provide training to DOT&PF staff to ensure that monitoring of timely submission of certified payroll is done. This will be implemented by June 30, 2024.

Finding No. 2023-059

DOT&PF's Division of Program Development does not have a formal process for managing user access to its transit data management system.

Department response:

The department agrees with this finding. The Division of Project Delivery (DPD) will develop a procedure to manage user access to the system and will work with system programmers to automatically deactivate user accounts after a period of inactivity. This will be implemented by June 30, 2024.

Finding No. 2022-060

All five FY 23 FGRA subrecipient subawards tested did not have a quarterly report specific to the subaward as required for monitoring purposes.

Department response:

The department agrees with this finding. Currently, subaward grantees are submitting quarterly consolidated reports. The Division of Project Delivery is working with system programmers to separate the quarterly reporting by grant as required for proper subaward monitoring. This will be implemented by June 30, 2024.

Finding No. 2023-061

All five FY 23 FGRA subaward grant agreements tested did not include all federally required information.

Department response:

The department agrees with this finding. The Division of Project Delivery will amend all active FGRA subaward grant agreements to include all missing federally required information. DPD will update subaward templates and instructions to include federal award date, assistance listing title, and DOT&PF indirect cost rate to ensure federally required information is included. This will be implemented by June 30, 2024.

Finding No. 2023-062

DOT&PF management did not issue a management decision for the one single audit finding requiring follow-up in FY 23 within six months as required by federal law.

Department response:

The department agrees with this finding. The Finance Officer will develop and implement a procedure to ensure management decisions for all subrecipient single audit findings are issued within six months of the audit report's acceptance by the federal audit clearinghouse. This will be implemented by June 30, 2024.

Finding No. 2023-063

Two potential DOT&PF Shortfalls were identified for FY 23.

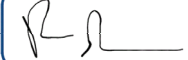
Department response:

The department agrees with this finding. The department has filled and added positions to assist with tracking and following up on billing and monitoring revenue from internal and external sources. Department staff continue to contact internal and external customers to seek collection of restricted revenue. The department is analyzing how to address costs determined to be unallowable by Federal Aviation Administration for COVID specific funding under the Highway, Aviation, and Facilities appropriation. Additionally, the department has and will continue to work with other departments to ensure that capital reimbursable service agreements are collected upon timely. The department anticipates this finding will be resolved by June 30, 2024.

The Department of Transportation & Public Facilities appreciates the opportunity to respond to the Preliminary State of Alaska Single Audit for the Fiscal Year Ended June 30, 2023.

Sincerely,

DocuSigned by:



DE6B08F7F6734C7...
Ryan Anderson, P.E.

Commissioner

cc: Dom Pannone, Program Management and Administration Director
Elizabeth Dunayski, Financial Services Manager
Cris Cowles-Brunton, Accountant 5

Single Audit Corrective Action Plan

Finding: 2023-054 – The Alaska International Airport System's FY 23 audit was not completed for inclusion in the Annual Comprehensive Financial Report.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

For the FY 23 audit, staff vacancy and difficulty with implementation of GASB 87 – Leases, and GASB 96 – SBITAs has caused delays in the audit. Additionally, there was a significant delay in receiving requested sample documentation for payroll sampling. The department is in the process of creating additional positions to assist with AIAS’s accounting and reporting requirements. The department has contracted to update the software system AIAS is using for tracking leases to comply with GASB 87 – Leases. AIAS will develop internal processes for tracking all GASB 96 – SBITAs for future audits.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Susan Ault CM, AIAS Controller

Single Audit Corrective Action Plan

Finding: 2023-055 – Detailed testing of Department of Transportation and Public Facilities' use of the State's accounting system (IRIS) to track FY 23 capital assets identified the following errors out of 154 projects tested:

- One prior year error correction was duplicated in IRIS;
- One project was capitalized under the wrong fund;
- Two projects were incorrectly combined into one asset;
- Three projects did not have increases in value for FY 23 expenditures;
- Two projects were capitalized with an incorrect in-service date and/or useful life;
- Sixteen Construction in Progress (CIP) projects had received a final inspection and should have been moved into the respective depreciable asset classes;
- Six projects were incorrectly capitalized as CIP instead of expensed; and
- Three projects were incorrectly expensed instead of capitalized as CIP.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The department added an ALDER Report to check for projects that are close to completion so final inspection letters can be collected to address the projects that were not moved to depreciable asset classes. The remaining errors included in this recommendation are minor and of varying types. In FY 23, the department updated threshold information to the questionnaire created to collect information from project managers on each project that provides information needed to determine whether projects are eligible for capitalization. Additionally, the project structure in IRIS will be annually updated with accurate information from the review and the audit that was completed of projects regarding their capital asset classification.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Elizabeth Dunayski, Financial Services Manager

Single Audit Corrective Action Plan

Finding: 2023-056 – One of four randomly selected (25 percent) and two of three judgmentally selected (67 percent) 5100-126 reports tested did not tie to support, resulting in an overstatement of expenditures.

One of three judgmentally selected 5100-127 reports tested (33 percent) had multiple lines in error, resulting in overstatements of revenue and net assets.

Questioned Costs: None

Assistance Listing Number: 20.106

Assistance Listing Title: Airport Improvement Program

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The Finance Officer will ensure the procedures for the preparation, review, and approval of the 5100-126 and 5100-127 reports are updated to ask for support documentation for Ketchikan and Sitka airports and a complete review and approval is done before submission of the reports. The AIA Controller will develop and implement procedures to ensure proper preparation of the 5100-126 and 5100-127 reports with supervisory review and approval prior to report submission.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Elizabeth Dunayski, Financial Services Manager

Single Audit Corrective Action Plan

Finding: 2023-057 – DOT&PF management lacked internal controls to ensure the annual SF-271 equivalent report was supported, accurate, and complete.

Questioned Costs: None

Assistance Listing Number: 20.106

Assistance Listing Title: Airport Improvement Program

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The support documentation for the SF 425 and SF 271 equivalent are documented in the FFR Working File. The FFR Working File goes through reviews by the Grants & Projects team to ensure no errors are found before reporting. DOT&PF has updated the procedures for the current FAA FFR that was submitted in December 2023. The update adds two signatures to document the preparation and approval of the SF 271 equivalent on the FFR Working File that will be converted to PDF and filed.

Completion Date (list anticipated completion date):

January 31, 2024

Agency Contact (name of person responsible for corrective action):

Elizabeth Dunayski, Financial Services Manager

Single Audit Corrective Action Plan

Finding: 2023-058 – Contractor-certified payrolls tested for six construction projects were not submitted timely. Late payroll submission dates ranged from eight days to 189 days after the payroll payment date for the 158 certified payrolls tested.

Questioned Costs: None

Assistance Listing Number: 20.106

Assistance Listing Title: Airport Improvement Program

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

DOT&PF, in coordination with the Department of Labor, has implemented the AASHTOWare Project Civil Rights and Labor Module (AWP-CRL). This module provides a web-based platform where contractors submit certified payrolls for all contracts awarded after January 1, 2021. AASHTOWare provides tracking and monitoring of certified payroll through reporting. DOT&PF staff project managers are responsible for requesting certified payroll status reports from AASHTOWare to monitor if certified payrolls are received timely and follow up with the contractors if data is not received timely. DOT&PF management will provide training to DOT&PF staff to ensure that monitoring of timely submission of certified payroll is done.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Christine Langley, Data Modernization and Innovation Office Director

Single Audit Corrective Action Plan

Finding: 2023-059 – DOT&PF's Division of Program Development does not have a formal process for managing user access to its transit data management system.

Questioned Costs: None

Assistance Listing Number: 20.509

Assistance Listing Title: Formula Grants for Rural Areas (FGRA)

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The Division of Project Delivery will develop a procedure to manage user access to the system as well as working with system programmers to automatically deactivate user accounts after a period of inactivity.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Eric Taylor, Transportation Planner 3

Single Audit Corrective Action Plan

Finding: 2023-060 – All five FY 23 FGRA subrecipient subawards tested did not have a quarterly report specific to the subaward as required for monitoring purposes.

Questioned Costs: None

Assistance Listing Number: 20.509

Assistance Listing Title: FGRA

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree briefly explain why):

Agree

Corrective Action (corrective action planned):

Currently, subaward grantees are submitting quarterly consolidated reports. The Division of Project Delivery (DPD) is working with system programmers to separate the quarterly reporting by grant as required for proper subaward monitoring.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Eric Taylor, Transportation Planner 3

Single Audit Corrective Action Plan

Finding: 2023-061 – All five FY 23 FGRA subaward grant agreements tested did not include all federally required information.

Questioned Costs: None

Assistance Listing Number: 20.509

Assistance Listing Title: FGRA

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The Division of Project Delivery will amend all active FGRA subaward grant agreements to include all missing federally required information. DPD will update subaward templates and instructions to include federal award date, assistance listing title, and DOT&PF indirect cost rate to ensure federally required information is included.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Eric Taylor, Transportation Planner 3

Single Audit Corrective Action Plan

Finding: 2023-062 – DOT&PF management did not issue a management decision for the one single audit finding requiring follow-up in FY 23 within six months as required by federal law.

Questioned Costs: None

Assistance Listing Number: 20.509

Assistance Listing Title: FGRA

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The Finance Officer will develop and implement a procedure to ensure management decisions for all subrecipient single audit findings are issued within six months of the audit report's acceptance by the federal audit clearinghouse.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Elizabeth Dunayski, Financial Services Manager

Single Audit Corrective Action Plan

Finding: 2023-063 – Two potential Department of Transportation and Public Facilities shortfalls were identified for FY 23.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The department has filled and added positions to assist with tracking and following up on billing and monitoring revenue from internal and external sources. Department staff continue to contact internal and external customers to seek collection of restricted revenue. The department is analyzing how to address costs determined to be unallowable by Federal Aviation Administration for COVID specific funding under the Highway, Aviation, and Facilities appropriation. Additionally, the department has and will continue to work with other departments to ensure that capital reimbursable service agreements are collected upon timely.

Completion Date (list anticipated completion date):

June 30, 2024

Agency Contact (name of person responsible for corrective action):

Elizabeth Dunayski, Financial Services Manager



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Family
and Community Services

OFFICE OF THE COMMISSIONER

P.O. Box 112650
240 Main Street, Sixth Floor
Juneau, Alaska 99811-2650
Main: 907.465.3082

RECEIVED

APR 23 2024

LEGISLATIVE AUDIT

April 23, 2024

Ms. Kris Curtis, CPA
Legislative Auditor
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

RE: Confidential Statewide Single Audit Report, Department of Family and Community Services (DFCS),
for the Fiscal Year Ended June 30, 2023

Dear Ms. Curtis:

The Department of Family and Community Services (DFCS) appreciates the opportunity to review and provide feedback to the associated findings and recommendations as shared in your preliminary audit report.

Finding No. 2023-064 - During FY2023, DFCS's Division of Finance and Management Services (DFMS) accountants did not collect or liquidate two federal receivables totaling \$30.5 million in a timely manner and did not provide adequate evidence to show the amounts were collectible.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DFCS agrees with the finding.

Corrective Action (corrective action planned):

FMS staff completed the complex reconciliation process of the receivable involving DFCS divisions. Following Alaska Administrative Manual 45.070, the DFCS Finance Officer has requested Attorney General concurrence to write-off the uncollected amounts of \$3,911,287.97. Upon approval, the request will be submitted to the Department of Administration Division of Finance.

Completion Date (list anticipated completion date):

DFCS anticipates the finding will be resolved for all outstanding receivables related with this agency in FY2024.

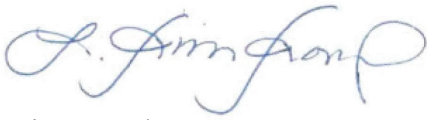
Letter, K. Curtis
April 23, 2024
Page 2 of 2

Agency Contact (name of person responsible for corrective action):

Nancy Miller, Finance Officer and Marian Sweet, Assistant Commissioner

Please contact Nancy Miller at 907-465-6891 if you have any questions or concerns.

Sincerely,



Kim Kovol
Commissioner

CC: Josephine Stern, DOH Assistant Commissioner
Raquel Solomon-Gross, DOH FMS Deputy Director
Marian Sweet, DFCS Assistant Commissioner
Nancy Miller, DFCS Finance Officer
Micah Jones, DOH Finance Officer
Terra Serpette, DOH FMS Division Operations Manager



RECEIVED

APR 25 2024

LEGISLATIVE AUDIT

April 25, 2024

Mr. Kris Curtis, CPA, CISA, Legislative Auditor
Legislative Budget and Audit Committee
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

RE: **Confidential** Preliminary Report, Alaska Aerospace Corporation (AAC), FY23 Statewide Single Audit

Dear Ms. Curtis,

AAC's audited financial statements were not available for inclusion in the State of Alaska's Annual Comprehensive Financial Report.

AAC senior management reviewed the audit finding at the conclusion of the State of Alaska audit. There was replacement of several key accounting staff as well as implementation of a new accounting system. With the new ERP system, the process is more systematic to allow for timely closeout of projects to ensure timely and complete reporting within the required timelines. The addition of a new CFO and additional Senior Accountant, along with current accounting staff, all with substantial experience in financial reporting allows AAC to refine all accounting processes.

As requested, a corrective action plan is attached which includes the actions taken and the plan forward.

Please let me know if you have any questions, or if additional information is needed.

Sincerely,

DocuSigned by:
Lindsay Knight

6B79DDA5F9F444B...

Lindsay Knight

Chairman

C: (907) 539-7298

lindsaynkodiak@gmail.com



Single Audit Corrective Action Plan

Finding: 2023-065 – Alaska Aerospace Corporation’s FY 23 financial statements were not available for inclusion in the State’s Annual Comprehensive Financial Report.

Agency Agreement (state whether your agency agrees or disagrees with the finding):

Alaska Aerospace Corporation agrees with this finding.

Corrective Action (corrective action planned):

There was replacement of several key accounting staff as well as implementation of a new accounting system. With the new ERP system, the process is more systematic to allow for timely closeout of projects to ensure timely and complete reporting within the required timelines. The addition of a new CFO and additional Senior Accountant, along with current accounting staff, all with substantial experience in financial reporting allows AAC to refine all accounting processes.

Completion Date (list anticipated completion date):

We anticipate having AAC’s financial statements current, accurate and complete for the fiscal year ended Jun 30th, 2024. We anticipate our FY24 audit to be completed timely, efficiently, and with no material deficiencies reported. AAC audited financial statements will be provided to DOF within the set deadline to allow for the timely preparation of the ACFR.

Agency Contact (name of person responsible for corrective action):

Judy Moose, CMA, MBA, CPA
Chief Financial Officer
Email: judy.moose@akaerospace.com
Phone: 907.330.7186



RECEIVED

APR 24 2024

LEGISLATIVE AUDIT

Kris Curtis, CPA CISA
Legislative Auditor
Legislative Budget and Audit Committee
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

Re: FY 23 Single Audit Prelim Report

Dear Ms. Curtis:

Thank you for the April 5, 2024 letter related to AIDEA and the FY 23 Statewide Single Audit. AIDEA's financial statements were submitted approximately eight (8) weeks past the October 16, 2023 deadline. A corrective action plan related to the concern of timely submitting our audited financial statements is attached.

Sincerely,

Dana J. Pruhs
Chair, AIDEA Board



Single Audit Corrective Action Plan

Finding: 2023-066 – The Alaska Industrial Development and Export Authority FY 23 audit was issued on December 8, 2023 and provided for inclusion in the Annual Comprehensive Financial Report, approximately eight weeks after the agreed-upon deadline.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree that the AIDEA FY 23 audit was submitted past the deadline.

Corrective Action (corrective action planned):

Management intentionally directed staff to start work necessary to complete the audit earlier than the previous year with a goal of meeting the audit deadline. An early start to the audit work will be directed to occur again for the FY 24 audit.

The FY 23 audit was late due to extensive additional time needed to resolve the correct treatment under GASB 100 of an "error" and the need to restate financial information from previous years. Staff were unable to resolve the accounting issue without assistance. Outside assistance from attorneys and accounting experts had to be procured and retained to properly interpret the facts, review the relevant accounting rules, and apply the facts and the rules to AIDEA's financial statements.

To prevent a similar reoccurrence of delay, management will retain an outside accounting firm for "on-call" assistance if, or when, needed by management to resolve accounting issues.

Completion Date (list anticipated completion date)

In the next 60 days. (May, 2024)

Agency contact

Randy Ruaro, AIDEA Executive Director

April 8, 2024

Kris Curtis, Legislative Auditor
Legislative Budget and Audit Committee
Division of Legislative Audit
PO Box 113300
Juneau, AK 99811-3300

RECEIVED
APR 08 2024
LEGISLATIVE AUDIT

Dear Ms. Curtis:

RE: Alaska Housing Finance Corporation Single Audit Finding 2023-067 Corrective Action Plan

This cover letter accompanies the corrective action plan implemented by Alaska Housing Finance Corporation regarding Single Audit Finding 2023-067 identified during the FY23 financial audit.

If you should have any additional questions, please feel free to contact me at 907-590-7362.

Sincerely,



Brent LeValley
AHFC, Board Chair

Single Audit Corrective Action Plan

Finding: 2023-067 - In our testing of 60 tenants for the Moving to Work program, four instances were noted where the required 50058 report was not submitted to Housing and Urban Development, by Alaska Housing Finance Corporation, within the required 60-day timeline.

Questioned Costs: None reported

Assistance Listing Number: 14.881

Assistance Listing Title: Moving to Work Demonstration Program

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Management agrees with the finding.

Corrective Action (corrective action planned):

Completed all transmittals to the Department of Housing and Urban Development of the outstanding 50058 forms.

Completion Date (list anticipated completion date):

September 29, 2023

Agency Contact (name of person responsible for corrective action):

Catherine Stone, Director, Public Housing

Wei Guo, CPA
Controller
Phone: (907) 450-8063
Fax: (907) 450-8071
wguo@alaska.edu



UNIVERSITY
of ALASKA

Many Traditions One Alaska

209 D Butrovich Building
2025 Yukon Drive
P.O. Box 756540
Fairbanks, AK 99775-6540

April 9, 2024

Kris Curtis
Legislative Auditor
Alaska State Legislature

RECEIVED

APR 09 2024

LEGISLATIVE AUDIT

Dear Ms. Curtis,

Per your request dated April 5, 2024, please see the enclosed University of Alaska FY2023 Corrective Action Plan.

Please contact me if you have any questions.

Sincerely,

DocuSigned by:

A digital signature block for Wei Guo. It features a blue rounded rectangular border containing the handwritten signature "Wei Guo" in black ink. Below the signature, the alphanumeric string "E0B95C8BBDD0C438..." is printed in a small font.

Wei Guo
Controller

Single Audit Corrective Action Plan

Finding: 2023-068 - During the testing of Suspension and Debarment, one grant from the University of Alaska Fairbanks Campus (UAF) has three covered lease contracts that did not have EPLS checks performed. These were existing vendors who previously were not funded with federal dollars. Once the contracts were funded with federal dollars, an EPLS check was not performed.

Questioned Costs: None

Assistance Listing Number: 10.511

Assistance Listing Title: Research and Development Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The findings have been corrected. A new procedure manual has been developed and distributed to Procurement officers to make sure that checks for suspension and debarment are properly performed and documented.

Completion Date (list anticipated completion date):

Completed

Agency Contact (name of person responsible for corrective action):

Kara Axx, Chief Procurement Officer, 907-474-6018

Single Audit Corrective Action Plan

Finding: 2023-069 - During testing of Indirect Cost Rate calculations, one grant from the University of Alaska Southeast campus (UAS) had one instance of an incorrect indirect cost rate calculation. UAS had two different applicable rates for on-campus and off-campus activity. The campus used the on-campus rate for both activities resulting in a higher calculated indirect cost.

Questioned Costs: \$1,630

Assistance Listing Number: 15.800

Assistance Listing Title: Research and Development Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The incorrect indirect cost rate has been corrected.

Completion Date (list anticipated completion date):

Completed

Agency Contact (name of person responsible for corrective action):

Julie Vigil, Budget & Grant Administration Director, 907-796-6494

Single Audit Corrective Action Plan

Finding: 2023-070 - During the testing of Suspension and Debarment, UAF has two covered lease contracts that did not have EPLS checks performed.

Questioned Costs: None

Assistance Listing Number: 84.425L

Assistance Listing Title: Higher Education Emergency Relief Fund

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The findings have been corrected. A new procedure manual has been developed and distributed to Procurement officers to make sure that checks for suspension and debarment are properly performed and documented.

Completion Date (list anticipated completion date):

Completed

Agency Contact (name of person responsible for corrective action):

Kara Axx, Chief Procurement Officer, 907-474-6018

Single Audit Corrective Action Plan

Finding: 2023-071 - UAS had twenty-two stale Title IV checks greater than 240 days.

Questioned Costs: None

Assistance Listing Number: 84.007, 84.038, 84.063, 84.268, 84.379

Assistance Listing Title: Student Financial Assistance Cluster

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Agree

Corrective Action (corrective action planned):

The UAS Bursar's office, the Financial Aid Office are working with the Budget, Grants and Contract Office to send funds back to the Department of Education for the stale dated Title IV checks. A quarterly review will be performed to ensure future compliance.

Completion Date (list anticipated completion date):

November 2023

Agency Contact (name of person responsible for corrective action):

Jonathan Lasinski, Vice Chancellor for Administrative Services, 907-796-6497

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ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



P.O. Box 113300
Juneau, AK 99811-3300
(907) 465-3830
FAX (907) 465-2347
legaudit@akleg.gov

May 9, 2024

Members of the Legislative Budget
and Audit Committee:

We note that the Department of Health Section II Summary on page II-63 references an incorrect number of new findings (nine). The correct number of new findings is eight.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kris Curtis".

Kris Curtis, CPA, CISA
Legislative Auditor

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SECTION V - APPENDICES

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By State Agency

Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Alaska Court System / Alaska Judicial Council						
16.585		Treatment Court Discretionary Grant Program	USDOJ		175,764	
16.585		Treatment Court Discretionary Grant Program	USDOJ		10,180	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		81,678,883	
93.110		Maternal and Child Health Federal Consolidated Programs	USDHHS	2020090524	29,060	
93.586		COVID-19 State Court Improvement Program	USDHHS		15,479	
93.586		State Court Improvement Program	USDHHS		61,412	
93.586		State Court Improvement Program	USDHHS		39,789	
93.586		State Court Improvement Program	USDHHS		180,870	
93.597		Grants to States for Access and Visitation Programs	USDHHS		49,667	
93.597		Grants to States for Access and Visitation Programs	USDHHS		70,416	
93.747		Elder Abuse Prevention Interventions Program	USDHHS		39,909	
93.747		Elder Abuse Prevention Interventions Program	USDHHS		213,800	
99.U01		Strategic Initiative Grant	SJI	SJI-20-P-022	34,150	
Total for Alaska Court System / Alaska Judicial Council					82,599,379	-
Alaska Energy Authority						
10.674		Wood Utilization Assistance	USDA		(989)	-
10.674		Wood Utilization Assistance	USDA		56,283	-
10.674		Wood Utilization Assistance	USDA		33,433	-
10.859		Assistance to High Energy Cost Rural Communities	USDA		255,956	255,956
20.205	HPCC	Highway Planning and Construction	USDOT		405,376	-
21.027		COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	USTreas		278,677	258,812
66.040		Diesel Emissions Reduction Act (DERA) State Grants	EPA		318,063	272,101
81.041		State Energy Program	ERGY		601,158	22,621
90.100		Denali Commission Program	DC		8,688,524	6,905,038
Total for Alaska Energy Authority					10,636,481	7,714,528
Alaska Housing Financing Corporation						
10.410		Very Low to Moderate Income Housing Loans	USDA		6,513,829	-
14.117		Mortgage Insurance Homes	HUD		22,722,908	-
14.195	S8PBC	Section 8 Housing Assistance Payments Program	HUD		2,377,445	-
14.218		Community Development Block Grants/Entitlement Grants	HUD		902,448	902,448
14.231		Emergency Solutions Grant Program	HUD		220,179	220,179
14.239		Home Investment Partnerships Program	HUD		4,012,526	3,658,920
14.239		COVID-19 Home Investment Partnerships Program	HUD		3,069,707	3,069,707
14.241		Housing Opportunities for Persons with AIDS	HUD		519,470	519,470
14.249	S8PBC	Section 8 Moderate Rehabilitation Single Room Occupancy	HUD		618,559	523,459
14.267		Continuum of Care Program	HUD		774,578	747,543
14.275		Housing Trust Fund	HUD		6,296,951	6,293,465
14.326		Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	HUD		517,546	495,071
14.850		Public and Indian Housing	HUD		10,322,574	-
14.865		Public and Indian Housing Indian Loan Guarantee Program	HUD		3,269,239	-
14.871	HVC	Section 8 Housing Choice Vouchers	HUD		2,578,387	-
14.872		Public Housing Capital Fund	HUD		3,625,199	-
14.879	HVC	Mainstream Vouchers	HUD		566,641	-
14.881		Moving to Work Demonstration Program	HUD		33,529,031	-
14.896		Family Self-Sufficiency Program	HUD		352,749	-
16.320		Services for Trafficking Victims	USDOJ		116,291	116,291
21.019		COVID-19 - Coronavirus Relief Fund	USTreas		526,434	526,434
21.023		COVID-19 - Emergency Rental Assistance Program	USTreas		28,057,628	26,615,141
21.026		COVID-19 - Homeowner Assistance Fund	USTreas		35,835,369	34,077,847
64.114		Veterans Housing Guaranteed and Insured Loans	USDVA		35,006,283	-
81.041		State Energy Program	ERGY		136,306	-
81.042		Weatherization Assistance for Low-Income Persons	ERGY		2,612,602	2,440,443
93.568		Low-Income Home Energy Assistance	USDHHS		1,997,899	1,971,747
93.958		Block Grants for Community Mental Health Services	USDHHS		5,614	-
Total for Alaska Housing Finance Corporation					207,084,392	82,178,165
Alaska Industrial Development and Export Authority						
11.307	EDC	COVID-19 Economic Adjustment Assistance	USDOC		4,708,537	-
Total for Alaska Industrial Development and Export Authority					4,708,537	-
Alaska Seafood Marketing Institute						
10.601		Market Access Program	USDA		4,776,138	-
10.603		Emerging Markets Program	USDA		177,706	-
10.618		Agricultural Trade Promotion Program	USDA		1,695,516	-
11.427		Fisheries Dev and Utilization Research and Dev Grants and Coop Agreement Program (SK)	USDOC		37,483	-
Total for Alaska Seafood Marketing Institute					6,686,843	-
Alaska State Council on the Art						
45.025		COVID-19 - Promotion of the Arts Partnership Agreements	NEA		397,777	366,025
45.025		Promotion of the Arts Partnership Agreements	NEA		854,943	336,776
Total for Alaska State Council on the Art					1,252,720	702,801
Alaska Student Loan Corporation						
84.032L		Federal Family Education Loan (FFEL) Program	USDOE		26,734,849	-
Total for Alaska Student Loan Corporation					26,734,849	-

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2023

By State Agency

Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Department of Administration						
16.576		Crime Victim Compensation	USDOJ		(248,827)	
20.232		Commercial Driver's License Program Implementation Grant	USDOT		95,098	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		20,000,000	
39.003		Donation of Federal Surplus Personal Property	GSA		16,702,615	
Total for Department of Administration					36,548,886	-
Department of Commerce, Community and Economic Development						
10.181		COVID-19 Pandemic Relief Activities: Farm and Food Worker Relief Grant Program	USDA		30,694,745	
10.665	FSRC	Schools and Roads - Grants to States	USDA		10,493,105	10,493,105
11.035		Broadband Equity, Access, and Deployment Program	USDOD		546,673	9,683
11.307	EDC	Economic Adjustment Assistance	EDA		250,578	
11.307	EDC	Economic Adjustment Assistance	EDA		-	(833)
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	HUD		9,262,551	8,956,301
15.018		Energy Community Revitalization Program (ECRP)	USDOI		699,963	-
15.226		Payments in Lieu of Taxes	USDOI		12,213,061	
15.439		National Petroleum Reserve - Alaska	USDOI		3,641,421	3,641,421
21.019		COVID-19 - Coronavirus Relief Fund	USTreas		60,519	60,519
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	USTreas		627,917	627,917
21.027		COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	USTreas		2,935,900	2,000,000
66.202		Congressionally Mandated Projects	EPA		1,121,804	28,112
66.433		State Underground Water Source Protection	EPA		151,000	
90.100		Denali Commission Program	DC		9,236	
93.413		The State Flexibility to Stabilize the Market Grant Program	USDHHS		50,000	
93.423		1332 State Innovation Waivers	USDHHS		100,000,000	100,000,000
93.569	C477	Community Services Block Grant	USDHHS		3,398,221	3,269,343
94.003		State Commissions	CNCS		300,685	48,858
94.006		AmeriCorps	CNCS		1,312,450	1,121,554
94.008		Commission Investment Fund	CNCS		161,015	
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	USDHS		89,314	9,301
97.045		Cooperating Technical Partners	USDHS		152,446	
Total for Department of Commerce, Community and Economic Development					178,172,604	130,265,281
Department of Corrections						
16.593		Residential Substance Abuse Treatment for State Prisoners	USDOJ		40,421	
16.593		Residential Substance Abuse Treatment for State Prisoners	USDOJ		188,109	
16.812		Second Chance Act Reentry Initiative	USDOJ		320,981	
16.812		Correctional Adult Reentry Education, Employment & Recidivism Reduction Strategies Program (CAREERS)	USDOJ		100,675	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		86,600,000	
Total for Department of Corrections					87,250,186	-
Department of Environmental Conservation						
10.025		Plant and Animal Disease, Pest Control, and Animal Care	USDA		144,371	
10.760		Water and Waste Disposal Systems for Rural Communities	USDA		6,036,629	324,031
10.762		Solid Waste Management Grants	USDA		98,272	
11.307	EDC	Economic Adjustment Assistance	USDOD	07-79-0704	38,296	
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	USDOD		1,847,642	
15.236		Environmental Quality and Protection	USDOI		37,256	
15.647		Migratory Bird Conservation	USDOI		21,181	
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	EPA		314,790	
66.202		Congressionally Mandated Projects	EPA		24,180,427	2,131,739
66.204		Multipurpose Grants to States and Tribes	EPA		41,090	
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	EPA		72,844	
66.432		State Public Water System Supervision	EPA		2,602,003	
66.447		Sewer Overflow and Stormwater Reuse Municipal Grant Program	EPA		96,964	95,096
66.454		Water Quality Management Planning	EPA		193,745	
66.458	CWFC	Capitalization Grants for Clean Water State Revolving Funds	EPA		1,543,982	1,543,982
66.458	CWFC	Capitalization Grants for Clean Water State Revolving Funds	EPA		121,864	121,864
66.458	CWFC	Capitalization Grants for Clean Water State Revolving Funds	EPA		277,000	
66.461		Regional Wetland Program Development Grants	EPA		27,558	
66.468	DWFC	Drinking Water State Revolving Fund	EPA		406,834	
66.468	DWFC	Capitalization Grants for Drinking Water State Revolving Funds	EPA		77,773	
66.468	DWFC	Capitalization Grants for Drinking Water State Revolving Funds	EPA		1,432,319	
66.468	DWFC	Capitalization Grants for Drinking Water State Revolving Funds	EPA		2,769,344	
66.472		Beach Monitoring and Notification Program Implementation Grants	EPA		147,911	86,229
66.605		Performance Partnership Grants	EPA		5,086,487	209,618
66.700		Consolidated Pesticide Enforcement Cooperative Agreements	EPA		321,487	
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	EPA		235,841	
66.804		Underground Storage Tank (UST) Prevention, Detection and Compliance Program	EPA		326,622	
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	EPA		460,868	
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	EPA		129,923	
66.817		State and Tribal Response Program Grants	EPA		1,303,558	
66.956		Targeted Airshed Grant Program	EPA		1,852,880	1,393,670
81.136		Long-Term Surveillance and Maintenance	ERGY		69,123	
93.103		Food and Drug Administration Research	USDHHS		1,312,375	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 05/09/2006 - W47034	5,671	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 08/17/2016 - W47039	10,165	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 08/11/2017 - W47041	45,092	1,779
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/14/2016 - W47051	103,043	

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For the Fiscal Year Ended June 30, 2023

By State Agency

Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 08/18/2017 - W47062	2,142	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 08/18/2017 - W47069	275	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/12/2019 - W47074	588	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 10/02/2019 - W47075	104,077	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 12/12/2019 - W47077	1,568	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/11/2019 - W47079	52,089	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/23/2020 - W47085	212	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 10/15/2020 - W47086	25,942	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/22/2020 - W47087	1,386	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/25/2019 - W47088	10,588	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/25/2019 - W47089	72,422	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/15/2021 - W47090	1,452,630	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/15/2021 - W47097	226,282	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 07/12/2022 - W47102	9,807	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/08/2021 - W47103	4,567	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/27/2021 - W47104	12,233	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/21/2022 - W47105	7,945	
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/21/2022 - W47108	1,558	
93.367		Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	USDHHS		41,431	
11.U07		NOAA NMFS	USDOC	2019-IASI-004	106,542	
20.U01		Clean-up Contaminated Sites in Alaska	USDOT	DTFAWN-15-A-80000	89,111	
93.U11		FDA Food Inspections	USDHHS	HHSF23201810020C	589,340	
97.U01		U.S. Coast Guard Oversight - Juneau/Kodiak	USDHS	241987PXA943	144,102	
Total for Department of Environmental Conservation					56,750,067	5,908,008

Department of Education and Early Development

10.185		Local Food for Schools Cooperative Agreement Program	USDA		93,437	93,437
10.541		Child Nutrition - Technology Innovation Grant	USDA		118,564	-
10.553	CNC	School Breakfast Program	USDA		11,403,275	11,060,992
10.555	CNC	National School Lunch Program	USDA		39,724,271	38,872,879
10.555	CNC	National School Lunch Program (Food Commodities)	USDA		3,492,727	3,492,727
10.558		COVID-19 - Child and Adult Care Food Program	USDA		(9,409)	(9,409)
10.558		Child and Adult Care Food Program	USDA		7,259,625	7,155,259
10.558		Child and Adult Care Food Program (Food Commodities)	USDA		30,147	30,147
10.559	CNC	Summer Food Service Program for Children	USDA		1,121,225	983,001
10.560		State Administrative Expenses for Child Nutrition	USDA		1,226,833	35,599
10.568	FDC	Emergency Food Assistance Program (Administrative Costs)	USDA		547,381	529,769
10.569	FDC	Emergency Food Assistance Program (Food Commodities)	USDA		2,748,640	2,748,640
10.575		Farm to School Grant Program	USDA		34,460	-
10.579	CNC	Child Nutrition Discretionary Grants Limited Availability	USDA		176,480	176,480
10.582		Fresh Fruit and Vegetable Program	USDA		2,394,804	2,335,686
45.149		Promotion of the Humanities Division of Preservation and Access	NEH		101,880	34,403
45.310		COVID-19 - Grants to States	IMLS		(23,612)	(23,612)
45.310		Grants to States	IMLS		1,109,190	897,130
66.440		Urban Waters Small Grants	EPA		5,032	-
84.010		Title I Grants to Local Educational Agencies	USDOE		48,092,817	47,047,527
84.011		Migrant Education State Grant Program	USDOE		21,158,341	20,411,640
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	USDOE		348,396	344,989
84.027	SEC	Special Education Grants to States	USDOE	84.027A	39,213,440	35,485,092
84.027	SEC	Special Education Grants to States	USDOE	84.027X	2,205,184	2,205,184
84.041		Impact Aid	USDOE		32,319,482	-
84.048		Career and Technical Education -- Basic Grants to States	USDOE		5,445,279	4,732,859
84.060		Indian Education Grants to Local Educational Agencies	USDOE		140,167	-
84.161		Rehabilitation Services Client Assistance Program	USDOE		98,938	-
84.173	SEC	Special Education Preschool Grants	USDOE	84.173A	1,200,583	1,000,614
84.173	SEC	Special Education Preschool Grants	USDOE	84.173X	134,280	134,280
84.196		Education for Homeless Children and Youth	USDOE		323,637	267,449
84.287		Twenty-First Century Community Learning Centers	USDOE		5,423,031	5,193,958
84.358		Rural Education	USDOE		2,322	-
84.365		English Language Acquisition State Grants	USDOE		1,369,096	1,225,745
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	USDOE		10,532,060	9,921,979
84.369		Grants for State Assessments and Related Activities	USDOE		3,172,327	-
84.371		Comprehensive Literacy Development	USDOE		4,794,746	4,552,050
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS		1,610,462	1,251,878
93.600	HDSC	Head Start	USDHHS		115,809	-
93.981		COVID-19 - Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	USDHHS		25,343	-
93.981		Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	USDHHS		335,727	177,076
84.424A		Student Support and Academic Enrichment Program	USDOE		6,284,528	6,050,356
84.424C		Student Support and Academic Enrichment Program	USDOE		501,775	423,597
84.424F		Student Support and Academic Enrichment Program	USDOE		9,000	-
84.425C		COVID-19 - Education Stabilization Fund	USDOE		1,063,059	543,220
84.425D		COVID-19 - Education Stabilization Fund	USDOE		42,962,247	39,565,160
84.425R		COVID-19 - Education Stabilization Fund	USDOE		3,342,723	201,257
84.425U		COVID-19 - Education Stabilization Fund	USDOE		164,942,008	157,840,596
84.425V		COVID-19 - Education Stabilization Fund	USDOE		1,557,171	1,300,699
84.425W		COVID-19 - Education Stabilization Fund	USDOE		753,018	648,035
Total for Department of Education and Early Development					471,031,946	408,938,368

STATE OF ALASKA

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By State Agency

Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Department of Family and Community Services						
16.540		Juvenile Justice and Delinquency Prevention	USDOJ		390,928	182,121
16.812		Second Chance Act Reentry Initiative	USDOJ		203,565	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		3,380,577	
93.090		Guardianship Assistance	USDHHS		2,572,288	
93.556		COVID-19 MaryLee Allen Promoting Safe and Stable Families Program	USDHHS		16,108	
93.556		MaryLee Allen Promoting Safe and Stable Families Program	USDHHS		899,167	437,467
93.558		Temporary Assistance for Needy Families	USDHHS		4,440,130	
93.590		Community-Based Child Abuse Prevention Grants	USDHHS		297,414	123,371
93.599		COVID-19 Chafee Education and Training Vouchers Program (ETV)	USDHHS		11,000	
93.599		Chafee Education and Training Vouchers Program (ETV)	USDHHS		150,708	
93.603		Adoption and Legal Guardianship Incentive Payments	USDHHS		455,139	
93.643		Children's Justice Grants to States	USDHHS		60,808	
93.645		COVID-19 Stephanie Tubbs Jones Child Welfare Services Program	USDHHS		24,491	
93.645		Stephanie Tubbs Jones Child Welfare Services Program	USDHHS		129,462	58,801
93.658		Foster Care Title IV-E	USDHHS		21,304,023	
93.659		Adoption Assistance	USDHHS		31,486,703	
93.667		Social Services Block Grant	USDHHS		6,272,363	1,106,949
93.669		Child Abuse and Neglect State Grants	USDHHS		162,937	
93.674		COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	USDHHS		68,464	25,229
93.674		John H. Chafee Foster Care Program for Successful Transition to Adulthood	USDHHS		700,466	84,012
93.778	MC	Medical Assistance Program	USDHHS		3,372,766	
Total for Department of Family and Community Services					76,399,507	2,017,950
Department of Fish and Game						
10.028		Wildlife Services	USDA		13,556	
10.691		Good Neighbor Authority	USDA		25,238	
10.702		Alaska National Interest Lands Conservation Act (ANILCA) Agreements	USDA		20	
10.932		Regional Conservation Partnership Program	USDA	COOP 20-099	45,187	
11.022		Bipartisan Budget Act of 2018	USDOD	NA19NMF0220002/ 22-017G	137,581	
11.022		Bipartisan Budget Act of 2018	USDOD	NA19NMF0220002/ 20-48G	444,714	
11.022		Bipartisan Budget Act of 2018	USDOD	NA19NMF0220002/ 20-49G	1,436,596	
11.022		Bipartisan Budget Act of 2018	USDOD	NA19NMF0220002/ 22-018G	186,381	
11.307	EDC	Economic Adjustment Assistance	USDOD	07-79-07901	114,110	
11.407		Interjurisdictional Fisheries Act of 1986	USDOD		384,494	
11.407		Interjurisdictional Fisheries Act of 1986	USDOD	NA19NMF4070280/ 23-010G	14,136	
11.427		Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	USDOD		142,402	
11.437		Pacific Fisheries Data Program	USDOD	NA18NMF4370300/ 22-021G	(93)	
11.437		Pacific Fisheries Data Program	USDOD	NA22NMF4370332/ 23-015G	2,156,435	
11.437		Pacific Fisheries Data Program	USDOD	NA18NMF4370235/ 22-122G	653	
11.437		Pacific Fisheries Data Program	USDOD		3,782,171	
11.438		Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOD	NA19NMF4380262/ AC-2102B	3,463	
11.438		Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOD		16,164,536	4,805,340
11.439		Marine Mammal Data Program	USDOD		526,588	
11.441		Regional Fishery Management Councils	USDOD		43,368	
11.454		COVID-19 Unallied Management Projects	USDOD	13-20/21-2055	16,353	
11.472		Unallied Science Program	USDOD	NA21NMF4720289/ 2203/ COOP 22-013	32,564	
11.472		Unallied Science Program	USDOD	NA19NMF4720069/ 2104A/ COOP 22-010	34,395	
11.472		Unallied Science Program	USDOD	NA18NMF4720007/ 22-049G/ COOP 22-00	18,731	
11.472		Unallied Science Program	USDOD	NA19NMF4720069/ 2011A	16,700	
11.472		Unallied Science Program	USDOD	NA19NM470069/ 2113A	153,353	
11.472		Unallied Science Program	USDOD	NA19NM470069/ 2118	(1,483)	
11.472		Unallied Science Program	USDOD		1,136,419	
11.477		Fisheries Disaster Relief	USDOD	NA21NMF4770006/ 23-086G/ COOP 23-06	14,162	
11.477		Fisheries Disaster Relief	USDOD	NA21NMF4770006/ 23-079G/ COOP 23-06	86,227	
11.999		Marine Debris Program	USDOD		58,374	
12.005		Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD		24,023	
12.632		Legacy Resource Management Program	USDOD		20,704	
15.244		Fisheries and Aquatic Resources Management	USDOD		148,511	
15.246		Threatened and Endangered Species	USDOD		128,104	
15.247		Wildlife Resource Management	USDOD		58,174	
15.423		Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOD		204,723	
15.605	F&WC	Sport Fish Restoration	USDOD		11,834,193	
15.608		Fish and Wildlife Management Assistance	USDOD		1,487,901	
15.611	F&WC	Wildlife Restoration and Basic Hunter Education	USDOD		35,702,575	1,260,131
15.615		Cooperative Endangered Species Conservation Fund	USDOD		198,313	61,413
15.616		Clean Vessel Act	USDOD		23,196	23,196
15.634		State Wildlife Grants	USDOD		2,830,507	15,857
15.636		Alaska Subsistence Management	USDOD	F22AC01433/ COOP 23-058	7,410	
15.636		Alaska Subsistence Management	USDOD		2,209,628	4,224
15.637		Migratory Bird Joint Ventures	USDOD		36,467	
15.639		Tribal Wildlife Grants	USDOD	F21AP00803/ COOP 21-076	14,571	
15.643		Alaska Migratory Bird Co-Management Council	USDOD		41,041	
15.655		Migratory Bird Monitoring, Assessment and Conservation	USDOD		11,492	
15.660		Candidate Species Conservation	USDOD		7,155	
15.663		NFWF-USFWS Conservation Partnership	USDOD	F18AP00036 / 0801.19.063346	2,560	
15.664		Fish and Wildlife Coordination and Assistance	USDOD		15,852	
15.671		Yukon River Salmon Research and Management Assistance	USDOD		291,783	
15.683		Prescott Marine Mammal Rescue Assistance	USDOD		15,392	
15.684		White-nose Syndrome National Response Implementation	USDOD		85	
15.945		Cooperative Research and Training Programs – Resources of the National Park System	USDOD		456,372	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		3,533,638	
47.050	R&DC	Geosciences	NSF	S000079-NSF	72,608	

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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By State Agency

Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
10.U10		Miscellaneous U.S. Forest Service	USDA	20-CS-11100420-063	16,518	
11.U10		Miscellaneous NOAA	USDOD	1305M320PNFFS0257/ IHP-20-159	43	
11.U11		Miscellaneous NOAA	USDOD	1305M320PNFFS0257P21002	29,254	
11.U12		Miscellaneous NOAA	USDOD	1305M320PNFFS0257P23005	7,044	
11.U13		Miscellaneous NOAA	USDOD	1333MF21PNFFS0207/ COOP 22-039	2,561	
11.U14		Miscellaneous NOAA	USDOD	1333MF22PNFFS0252/ COOP 23-038	15,000	
11.U15		Miscellaneous NOAA	USDOD	1333MF23PNFFS0070/ COOP 23-128	7,178	
11.U16		Miscellaneous NOAA	USDOD	04-ABWJ-252/ CY2022/ PUA2022	14,895	
11.U17		Miscellaneous NOAA	USDOD	04-ABWJ-252/ CY2023/ PUA2023	3,809	
11.U18		Miscellaneous NOAA	USDOD	1305M321PNFFS0531/ COOP 22-041	652	
11.U19		Miscellaneous NOAA	USDOD	1333MF21PNFFS0241	24,822	
11.U20		Miscellaneous NOAA	USDOD	1333MF22PNFFS0040	270	
11.U21		Miscellaneous NOAA	USDOD	1333MF21PNFFS0255	8,521	
15.U01		Miscellaneous Fish & Wildlife Service	USDOI	1011309084	388,532	
97.U02		Miscellaneous Homeland Security - M/V Selendang Oil Spill Response	USDHS	2018-01 / COOP 05-084	966	
Total for Department of Fish and Game					87,084,374	6,170,161
Department of Health						
10.542		COVID-19 - Pandemic EBT Food Benefits	USDA		33,682,721	
10.551	SNAP	Supplemental Nutrition Assistance Program	USDA		268,450,631	
10.557		WIC Special Supplemental Nutrition Program for Women, Infants, and Children	USDA		16,091,941	3,236,984
10.561	SNAP	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	USDA		14,087,411	600,089
10.565	FDC	Commodity Supplemental Food Program	USDA		13,504	13,504
10.565	FDC	Commodity Supplemental Food Program (Food Commodities)	USDA		1,015,634	1,015,634
10.572		WIC Farmers' Market Nutrition Program (FMNP)	USDA		299,773	217,169
10.576		Senior Farmers Market Nutrition Program	USDA		58,595	
10.649		Pandemic EBT Administrative Costs	USDA		351,424	
16.754		Harold Rogers Prescription Drug Monitoring Program	USDOJ		323,504	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		1,226,778	
84.181		COVID-19 Special Education-Grants for Infants and Families	USDOE		671,819	598,992
84.181		Special Education-Grants for Infants and Families	USDOE		2,438,749	1,787,482
93.041		Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	USDHHS		23,587	
93.042		Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	USDHHS		207,075	
93.043		COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	USDHHS		64,497	64,497
93.044	AC	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	USDHHS		10,169	538,773
93.044	AC	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	USDHHS		3,812,862	3,175,339
93.045	AC	COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	USDHHS		35,783	1,176,279
93.045	AC	Special Programs for the Aging, Title III, Part C, Nutrition Services	USDHHS		3,094,447	1,336,251
93.048		COVID-19 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	USDHHS		7,476	5,454
93.048		Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	USDHHS		271,561	
93.052		COVID-19 National Family Caregiver Support, Title III, Part E	USDHHS		25,781	231,257
93.052		National Family Caregiver Support, Title III, Part E	USDHHS		1,056,440	866,905
93.053	AC	Nutrition Services Incentive Program	USDHHS		477,440	405,866
93.069		Public Health Emergency Preparedness	USDHHS		5,613,779	884,213
93.071		Medicare Enrollment Assistance Program	USDHHS		68,131	
93.079		Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	USDHHS		180,040	68,250
93.088		Advancing System Improvements for Key Issues in Women's Health	USDHHS		208,760	
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	USDHHS		177,638	
93.110		Maternal and Child Health Federal Consolidated Programs	USDHHS		867,225	
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	USDHHS		583,399	
93.127		Emergency Medical Services for Children	USDHHS		148,072	
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	USDHHS		161,390	
93.136		Injury Prevention and Control Research and State and Community Based Programs	USDHHS		4,862,718	308,065
93.150		Projects for Assistance in Transition from Homelessness (PATH)	USDHHS		187,172	179,826
93.165		Grants to States for Loan Repayment	USDHHS		862,213	
93.197		Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	USDHHS		193,029	
93.217		Family Planning Services	USDHHS		621,121	370,000
93.236		Grants to State to Support Oral Health Workforce Activities	USDHHS		24,569	
93.240		State Capacity Building	USDHHS		435,885	
93.241		State Rural Hospital Flexibility Program	USDHHS		660,685	
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS		749,152	
93.251		Early Hearing Detection and Intervention	USDHHS		251,426	35,000
93.268		COVID-19 Immunization Cooperative Agreements	USDHHS		6,845,324	
93.268		Immunization Cooperative Agreements	USDHHS		12,235,207	138,501
93.270		Viral Hepatitis Prevention and Control	USDHHS		329,654	
93.301		Small Rural Hospital Improvement Grant Program	USDHHS		160,611	
93.305		PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	USDHHS		233,376	
93.314		Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	USDHHS		166,373	
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	USDHHS		28,583,813	3,811,115
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	USDHHS		2,842,129	
93.324		State Health Insurance Assistance Program	USDHHS		328,764	
93.336		Behavioral Risk Factor Surveillance System	USDHHS		68,675	

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Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
93.354		COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	USDHHS		1,968,670	
93.354		Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	USDHHS		19,750	
93.369		ACL Independent Living State Grants	USDHHS		432,701	311,620
93.387		National and State Tobacco Control program	USDHHS		950,424	
93.391		COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	USDHHS		8,040,804	3,512,492
93.426		Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	USDHHS		1,965,622	
93.439		State Physical Activity and Nutrition (SPAN)	USDHHS		1,110,351	
93.478		Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	USDHHS		136,471	
93.499		Low Income Household Water Assistance Program	USDHHS		202,648	
93.558		Temporary Assistance for Needy Families	USDHHS		30,285,234	3,122,418
93.568		COVID-19 Low-Income Home Energy Assistance	USDHHS		7,214,152	
93.568		Low-Income Home Energy Assistance	USDHHS		9,982,348	
93.575	CCC	COVID-19 Child Care and Development Block Grant	USDHHS		43,385,853	
93.575	CCC	Child Care and Development Block Grant	USDHHS		19,761,072	45,871,775
93.596	CCC	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	USDHHS		9,417,519	3,203,382
93.630		Developmental Disabilities Basic Support and Advocacy Grants	USDHHS		536,420	
93.631		Developmental Disabilities Projects of National Significance	USDHHS		353,093	
93.665		COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	USDHHS		925,102	908,195
93.745		PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	USDHHS		497,887	
93.747		COVID-19 Elder Abuse Prevention Interventions Program	USDHHS		255,076	
93.747		Elder Abuse Prevention Interventions Program	USDHHS		160,731	
93.767		Children's Health Insurance Program	USDHHS		17,844,247	
93.773		Medicare Hospital Insurance	USDHHS		1,406,863	
93.777	MC	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	USDHHS		846,089	
93.778	MC	Medical Assistance Program	USDHHS		2,123,579,829	
93.788		Opioid STR	USDHHS		3,014,241	748,473
93.870		Maternal, Infant and Early Childhood Home Visiting Grant	USDHHS		1,960,101	
93.889		National Bioterrorism Hospital Preparedness Program	USDHHS		1,327,640	
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	USDHHS		2,636,888	
93.913		Grants to States for Operation of State Offices of Rural Health	USDHHS		218,853	
93.917		HIV Care Formula Grants	USDHHS		1,248,915	428,963
93.940		HIV Prevention Activities Health Department Based	USDHHS		782,532	330,680
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	USDHHS		314,833	
93.958		COVID-19 Block Grants for Community Mental Health Services	USDHHS		200,000	62,500
93.958		Block Grants for Community Mental Health Services	USDHHS		2,393,562	2,129,566
93.959		COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	USDHHS		1,431,108	55,083
93.959		Block Grants for Prevention and Treatment of Substance Abuse	USDHHS		8,395,012	8,205,505
93.977		Sexually Transmitted Diseases (STD) Prevention and Control Grants	USDHHS		760,790	
93.991		Preventive Health and Health Services Block Grant	USDHHS		416,727	
93.994		Maternal and Child Health Services Block Grant to the States	USDHHS		903,025	21,000
Total for Department of Health					2,723,733,120	89,977,097
Department of Labor and Workforce Development						
17.002		Labor Force Statistics	USDOL		623,715	
17.005		Compensation and Working Conditions	USDOL		83,603	
17.207	ESC	Employment Service/Wagner-Peyser Funded Activities	USDOL		5,343,191	
17.225		COVID-19 Unemployment Insurance	USDOL		552,617	
17.225		Unemployment Insurance	USDOL		84,318,025	
17.235		Senior Community Service Employment Program	USDOL		1,299,627	82,881
17.245		Trade Adjustment Assistance	USDOL		10,165	
17.258	WIAC	WIOA Adult Program	USDOL		3,824,773	
17.259	WIAC	WIOA Youth Activities	USDOL		4,728,842	2,765,798
17.270		Reentry Employment Opportunities	USDOL		23,722	
17.271		Work Opportunity Tax Credit Program (WOTC)	USDOL		52,927	
17.273		Temporary Labor Certification for Foreign Workers	USDOL		64,091	
17.278	WIAC	WIOA Dislocated Worker Formula Grants	USDOL		9,759,990	399,167
17.285		Apprenticeship USA Grants	USDOL		815,646	181,711
17.503		Occupational Safety and Health State Program	USDOL		1,653,292	
17.504		Consultation Agreements	USDOL		675,479	
17.801	ESC	Jobs for Veterans State Grants	USDOL		619,016	
84.002		Adult Education - Basic Grants to States	USDOL		1,209,103	795,977
84.063	SFAC	Federal Pell Grant Program	USDOL		246,021	
84.126		Rehabilitation Services Vocational Rehabilitation Grants to States	USDOL		10,471,980	
84.177		Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	USDOL		143,875	141,185
84.268	SFAC	Federal Direct Student Loans	USDOL		41,723	
84.425		COVID-19 Education Stabilization Fund	USDOL		255,520	
90.100		Denali Commission Program	DC		14,727	
93.464		ACL Assistive Technology	USDHHS		351,110	348,827
93.495		Community Health Workers for Public Health Response and Resilient	USDHHS		381,384	350,142
96.001	DISSIC	Social Security Disability Insurance	SSA		4,871,154	
96.006	DISSIC	Supplemental Security Income	SSA		1,002,410	
Total for Department of Labor and Workforce Development					133,437,728	5,065,688
Department of Law						
16.817		Innovations in Community-Based Crime Reduction	USDOJ		400,295	-
20.616		National Priority Safety Programs	USDOT		3,045	-

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93.775	MC	State Medicaid Fraud Control Units	USDHHS		1,522,470	-
Total for Department of Law					1,925,810	-
Department of Military and Veteran's Affairs						
11.467		Meteorologic and Hydrologic Modernization Development	USDOC		558,819	349,683
12.401		National Guard Military Operations and Maintenance (O&M) Projects	USDOD		20,808,998	
12.404		National Guard ChalleNGe Program	USDOD		6,421,959	
64.035		Veterans Transportation Project	USDVA		210,553	210,554
97.008		Non-Profit Security Program	USDHS		171,017	157,869
97.036		COVID-19 - Disaster Grants-Public Assistance (Presidentially Declared Disasters)	USDHS		79,922,646	77,594,695
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters)	USDHS		52,617,660	41,229,243
97.039		Hazard Mitigation Grant	USDHS		731,064	81,005
97.042		Emergency Management Performance Grants	USDHS		3,121,121	861,740
97.047		Pre-Disaster Mitigation	USDHS		278,306	
97.067		Homeland Security Grant Program	USDHS		3,716,530	2,568,943
97.082		Earthquake Consortium	USDHS		1,986	
97.137		State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	USDHS		70,866	70,866
64.U01		Contract	USDVA	V101 (223C) P-5801	104,392	
97.U03		Coast Guard	USDHS	HSCG89-16-9-0053	185,016	
Total for Department of Military and Veteran's Affairs					168,920,933	123,124,598
Department of Natural Resources						
10.025		Plant and Animal Disease, Pest Control, and Animal Care	USDA		186,600	
10.163		Market Protection and Promotion	USDA		6,726	
10.170		Specialty Crop Block Grant Program - Farm Bill	USDA		208,384	8,699
10.171		Organic Certification Cost Share Programs	USDA		4,314	
10.179		Micro-Grants for Food Security Program	USDA		1,358,194	307,983
10.182		Food Bank Network	USDA		49,528	69,200
10.604		Technical Assistance for Specialty Crops Program	USDA		277,752	15,069
10.664		Cooperative Forestry Assistance	USDA		3,942,910	438,178
10.676		Forest Legacy Program	USDA		5,150	
10.680		Forest Health Protection	USDA		26,352	
10.691		Good Neighbor Authority	USDA		16,436	
10.697		State & Private Forestry Hazardous Fuel Reduction Program	USDA		20,153	
10.707		Research Joint Venture and Cost Reimbursable Agreements	USDA		2,489,816	
10.720		Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	USDA		89,023	
10.723		Community Project Funds - Congressionally Directed Spending	USDA		21,932	
10.905		Plant Materials for Conservation	USDA		40,323	
10.999		United States Forest Service Fire Suppression	USDA		6,895,263	
15.073		Earth Mapping Resources Initiative	USDOI		150,495	
15.224		Cultural and Paleontological Resources Management	USDOI		96,047	
15.236		Environmental Quality and Protection	USDOI		3,834	
15.245		Plant Conservation and Restoration Management	USDOI		13,610	
15.427		Federal Oil and Gas Royalty Management State and Tribal Coordination	USDOI		127,098	
15.608		Fish and Wildlife Management Assistance	USDOI		45,220	
15.614		Coastal Wetlands Planning, Protection and Restoration	USDOI		312,604	
15.665		U.S. Geological Survey Research and Data Collection	USDOI		1,486	
15.808		U.S. Geological Survey Research and Data Collection	USDOI		4,115,946	
15.810		National Cooperative Geologic Mapping	USDOI		465,560	
15.814		National Geological and Geophysical Data Preservation	USDOI		52,937	
15.818		Volcano Hazards Program Research and Monitoring	USDOI		1,923,265	
15.904		Historic Preservation Fund Grants-In-Aid	USDOI		999,988	72,000
15.916		Outdoor Recreation Acquisition, Development and Planning	USDOI		220,865	278,871
15.946		Cultural Resources Management	USDOI		111,319	
15.999		Bureau of Land Management Fire Suppression	USDOI		4,179,302	
20.219	HPCC	Recreational Trails Program	USDOT		1,123,652	399,337
20.224	HPCC	Federal Lands Access Program	USDOT		112,682	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		15,000,000	
47.070	R&DC	Computer and Information Science and Engineering	NSF	9920180105	3,860	
66.461		Regional Wetland Program Development Grants	EPA		2,089	
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	EPA		20,131	
97.012		Boating Safety Financial Assistance	USDHS		1,121,920	
97.045		Cooperating Technical Partners	USDHS		68,617	
97.046		Fire Management Assistance Grant	USDHS		18,484,348	
15.U02		APL Yard Buskin	USDOI	NOAA15NRD01-0004	106	
Total for Department of Natural Resources					64,395,837	1,589,337
Department of Public Safety						
10.704		Law Enforcement Agreements	USDA		6,428	
10.704		Law Enforcement Agreements	USDA		3,145	
10.704		Law Enforcement Agreements	USDA		15,980	
10.704		Law Enforcement Agreements	USDA		680	
16.017		Sexual Assault Services Formula Program	USDOJ		138,959	126,824
16.017		Sexual Assault Services Formula Program	USDOJ		4,034	
16.017		Sexual Assault Services Formula Program	USDOJ		229,992	229,992
16.034		COVID-19 - Coronavirus Emergency Supplemental Funding Program	USDOJ		251,332	
16.203		Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program	USDOJ		21,403	
16.526		Alaska Full Faith and Credit Training and Technical Assistance Initiative	USDOJ		54,918	4,666
16.554		National Criminal History Improvement Program (NCHIP)	USDOJ		1,169,268	254,262
16.554		National Criminal History Improvement Program (NCHIP)	USDOJ		134,168	109,132
16.554		National Criminal History Improvement Program (NCHIP)	USDOJ		632,165	
16.554		National Criminal History Improvement Program (NCHIP)	USDOJ		193,254	
16.575		Crime Victim Assistance	USDOJ		989,579	871,145
16.575		Crime Victim Assistance	USDOJ		15,341	

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16.575		Crime Victim Assistance	USDOJ		116,821	13,399
16.576		Victims of Crime Act Victim Compensation Formula	USDOJ		536,651	
16.576		Victims of Crime Act Victim Compensation Formula	USDOJ		123,441	
16.576		Victims of Crime Act Victim Compensation Formula	USDOJ		310,510	
16.576		Victims of Crime Act Victim Compensation Formula	USDOJ		5,783	
16.588		Violence Against Women Formula Grants	USDOJ		333,235	269,426
16.588		Violence Against Women Formula Grants	USDOJ		159,917	150,392
16.588		Violence Against Women Formula Grants	USDOJ		425,131	324,696
16.607		Bulletproof Vest Partnership Program	USDOJ		11,459	
16.609		Project Safe Neighborhoods	USDOJ		99,769	
16.609		Project Safe Neighborhoods	USDOJ		1,428	
16.609		Project Safe Neighborhoods	USDOJ		2,726	
16.609		Project Safe Neighborhoods	USDOJ		8,328	
16.710		Law Enforcement Mental Health and Wellness Act	USDOJ		37,089	
16.734		Special Data Collections and Statistical Studies	USDOJ		335,440	
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ		170,649	66,461
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ		25,715	
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ		51,040	
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ		66,143	
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ		63,194	8,026
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ		79,647	69,185
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ		461,854	60,947
16.738		Prison Rape Elimination Act (PREA)	USDOJ		1,839	1,839
16.741		DNA Backlog Reduction Program	USDOJ		241,037	
16.741		DNA Backlog Reduction Program	USDOJ		401,477	
16.741		DNA Backlog Reduction Program	USDOJ		(502)	
16.741		DNA Backlog Reduction Program	USDOJ		315,677	
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	USDOJ		186,627	5,465
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	USDOJ		80,041	
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	USDOJ		86,077	
16.751		Prison Rape Elimination Act (PREA)	USDOJ		28,877	28,877
16.753		Byrne Discretionary Community Project Funding/Byrne	USDOJ		2,388,033	2,388,033
16.813		NICS Act Record Improvement Program	USDOJ		600,832	408,558
16.813		NICS Act Record Improvement Program	USDOJ		129,754	95,538
16.824		Emergency Federal Law Enforcement Assistance Grant	USDOJ		2,182,241	2,182,241
16.833		National Sexual Assault Kit Initiative	USDOJ		63,841	
16.835		Body Worn Camera	USDOJ		169,673	
16.922		Equitable Sharing Program	USDOJ		136,865	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		(82,219)	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		(384,838)	
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		2,650,832	2,650,832
93.497		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	USDHHS		72,471	
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	USDHHS		238,952	242,704
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	USDHHS		239,706	200,000
95.001		High Intensity Drug Trafficking Areas Program	EOP		261,339	
95.001		High Intensity Drug Trafficking Areas Program	EOP		1,394,142	
95.001		High Intensity Drug Trafficking Areas Program	EOP		787,627	
97.005		FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	USDHS		8,122	
97.043		State Fire Training Systems Grants	USDHS		(545)	
97.043		State Fire Training Systems Grants	USDHS		20,000	
97.056		Port Security Grant Program	USDHS		239,490	
11.U08		National Marine Fisheries Joint Enforcement Agreement	USDOC	NMFS JEA FF2020	76,472	
11.U09		National Marine Fisheries Joint Enforcement Agreement	USDOC	NMFS JEA FF2021	450,778	
Total for Department of Public Safety					20,271,335	10,762,637
Department of Revenue						
93.563		Child Support Enforcement	USDHHS		15,617,775	
Total for Department of Revenue					15,617,775	-
Department of Transportation and Public Facilities						
20.106		Airport Improvement Program	USDOT		191,294,084	
20.106		COVID-19 Airport Improvement Program	USDOT		6,331,915	
20.106		COVID-19 Airport Improvement Program	USDOT		1,699,232	
20.106		COVID-19 Airport Improvement Program	USDOT		1,006,169	
20.106		COVID-19 Airport Improvement Program	USDOT		3,224	
20.106		COVID-19 Airport Improvement Program	USDOT		738,925	
20.106		COVID-19 Airport Improvement Program	USDOT		1,686,818	
20.106		COVID-19 Airport Improvement Program	USDOT		481,899	
20.106		COVID-19 Airport Improvement Program	USDOT		28,572,628	
20.106		COVID-19 Airport Improvement Program	USDOT		199,429	
20.106		COVID-19 Airport Improvement Program	USDOT		279,453	
20.106		COVID-19 Airport Improvement Program	USDOT		731,677	
20.106		COVID-19 Airport Improvement Program	USDOT		214,780	
20.106		COVID-19 Airport Improvement Program	USDOT		586,234	
20.106		COVID-19 Airport Improvement Program	USDOT		227,988	
20.106		COVID-19 Airport Improvement Program	USDOT		543,362	
20.106		COVID-19 Airport Improvement Program	USDOT		282,181	
20.106		COVID-19 Airport Improvement Program	USDOT		272,028	
20.106		COVID-19 Airport Improvement Program	USDOT		407,610	
20.106		COVID-19 Airport Improvement Program	USDOT		426,838	
20.106		COVID-19 Airport Improvement Program	USDOT		2,175,090	

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20.106		COVID-19 Airport Improvement Program	USDOT		120,456	
20.106		COVID-19 Airport Improvement Program	USDOT		4,313,953	
20.106		COVID-19 Airport Improvement Program	USDOT		149,221	
20.106		COVID-19 Airport Improvement Program	USDOT		95,813	
20.106		COVID-19 Airport Improvement Program	USDOT		21,640	
20.106		COVID-19 Airport Improvement Program	USDOT		412,264	
20.106		COVID-19 Airport Improvement Program	USDOT		380,414	
20.106		COVID-19 Airport Improvement Program	USDOT		2,168,539	
20.106		COVID-19 Airport Improvement Program	USDOT		303,319	
20.106		COVID-19 Airport Improvement Program	USDOT		70,133	
20.106		COVID-19 Airport Improvement Program	USDOT		462,624	
20.106		COVID-19 Airport Improvement Program	USDOT		439,279	
20.106		COVID-19 Airport Improvement Program	USDOT		142,512	
20.106		COVID-19 Airport Improvement Program	USDOT		301,970	
20.106		COVID-19 Airport Improvement Program	USDOT		418,162	
20.106		COVID-19 Airport Improvement Program	USDOT		185,724	
20.106		COVID-19 Airport Improvement Program	USDOT		85,737	
20.106		COVID-19 Airport Improvement Program	USDOT		250,609	
20.106		COVID-19 Airport Improvement Program	USDOT		236,989	
20.106		COVID-19 Airport Improvement Program	USDOT		259,706	
20.106		COVID-19 Airport Improvement Program	USDOT		482,515	
20.106		COVID-19 Airport Improvement Program	USDOT		(151)	
20.106		COVID-19 Airport Improvement Program	USDOT		1,031,094	
20.200		Highway Research and Development Program	USDOT		65,655	
20.205	HPCC	Highway Planning and Construction	USDOT		699,421,555	5,843,349
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT		1,521,297	
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT		76,911	
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT		68,546	
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT		11,285	
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT		12,311	
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT		4,121,560	
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT		500,000	
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT		2,585	
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT		5,166,470	
20.205	HPCC	COVID-19 Highway Planning and Construction	USDOT			847,423
20.215		Highway Training and Education	USDOT		80,109	
20.218	FMCSA	Motor Carrier Safety Assistance	USDOT		1,892,087	
20.224		Federal Lands Access Program	USDOT		3,149,333	
20.237	FMCSA	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	USDOT		152,254	
20.325		Consolidated Rail Infrastructure and Safety Improvements	USDOT		837,555	
20.500	FTC	Federal Transit Capital Investment Grants	USDOT		28,857	28,857
20.505		Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	USDOT		257,683	257,683
20.509		Formula Grants for Rural Areas and Tribal Transit Program	USDOT		5,587,636	2,591,278
20.509		COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	USDOT		850,759	
20.509		COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	USDOT		5,311,700	
20.509		COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	USDOT		8,284,483	
20.509		COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	USDOT		4,056,513	
20.509		COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	USDOT			10,855,452
20.513	TSPC	Enhanced Mobility of Seniors and Individuals with Disabilities	USDOT		203,742	191,377
20.526	FTC	Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	USDOT		3,830,846	3,832,735
20.600	HSC	State and Community Highway Safety	USDOT		3,255,784	779,611
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	USDOT		53,645	
20.616	HSC	National Priority Safety Programs	USDOT		2,667,503	1,462,971
20.930		Payments for Small Community Air Service Development	USDOT		(28)	
21.027		COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	USTreas		34,721	
Total for Department of Transportation and Public Facilities					1,001,997,443	26,690,736
Office of the Governor						
30.002		Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	EEOC		100,850	
90.401		Help America Vote Act Requirements Payments	EAC		266,718	
90.404		2018 HAVA Election Security Grants	EAC		617,470	
Total for Office of the Governor					985,038	-
University of Alaska						
10.001	R&DC	Agricultural Research Basic and Applied Research	USDA	58-3064-1-001	505,274	
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	AP20PPQF0000C395	14,934	
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	AP21PPQF0000C296	36,166	
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	AP21PPQF0000C199	11,886	
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	AP22PPQF0000C403	17,783	
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	AP22PPQF0000C407	8,788	
10.072	R&DC	Wetlands Reserve Program	USDA	NR233A750023C004	24,036	
10.170	R&DC	Specialty Crop Block Grant Program - Farm Bill	USDA	AM190100XXXXG046	415	
10.170	R&DC	Specialty Crop Block Grant Program - Farm Bill	USDA	AM190100XXXXG046	4,690	
10.170	R&DC	Specialty Crop Block Grant Program - Farm Bill	USDA	215CBPAK1004-00	4,141	
10.179		Micro-Grants for Food Security Program	USDA		2,664	
10.179		Micro-Grants for Food Security Program	USDA		5,078	
10.202	R&DC	Cooperative Forestry Research	USDA	NI20MSCFRXXXG008	206,433	
10.202	R&DC	Cooperative Forestry Research	USDA	NI22MSCFRXXXG051	329,397	
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	NI21HFPXXXXG049	233,165	
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	NI21HMFPPXXXXG038	132,967	
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	NI22HFPXXXXG018	798,851	
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	NI22HMFPPXXXXG033	29,399	

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10.215	R&DC	Sustainable Agriculture Research and Education	USDA	G178-19-W7506	3	
10.215	R&DC	Sustainable Agriculture Research and Education	USDA	MSU ID G234-20-W7506	17,807	
10.215	R&DC	Sustainable Agriculture Research and Education	USDA	MSU ID G290-22-W8618	30,449	
10.225	R&DC	Community Food Projects	USDA	FSWCD AFFECT USDA 0004	13,919	
10.227	R&DC	1994 Institutions Research Program	USDA	NWIC-5A28761-UAF	2,499	
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA		103,608	24,035
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA		160,986	
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA		250,666	
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA		175,587	
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA		549,024	
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA		318,753	
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA		11,688	
10.304		Homeland Security Agricultural	USDA	A22-1782-S001	21,688	
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	2018-69001-27544	333,758	90,107
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	2021-69014-34138 2021690143413	9,217	
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	MA1707	138,753	
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	MA1775	15,690	
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	2023-67037-39953 MOD 1	73,408	
10.329		Crop Protection and Pest Management Competitive Grants Program	USDA		19,307	
10.329		Crop Protection and Pest Management Competitive Grants Program	USDA		102,386	
10.443		Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	USDA		62,553	13,395
10.500		Cooperative Extension Service	USDA		20,886	
10.500		Cooperative Extension Service	USDA		76,320	
10.500		Cooperative Extension Service	USDA		71,320	
10.500		Cooperative Extension Service	USDA		142,277	16,481
10.500		Cooperative Extension Service	USDA		27,393	
10.500		Cooperative Extension Service	USDA		69,456	
10.500		Cooperative Extension Service	USDA	C00067296-10	34,582	
10.500		Cooperative Extension Service	USDA		10,758	
10.500		Cooperative Extension Service	USDA		17,242	
10.500		Cooperative Extension Service	USDA		68,996	
10.500		Cooperative Extension Service	USDA		65,862	
10.511	R&DC	Smith-Lever Funding (Various Programs)	USDA	NI22SLBCXXXXG054	570,683	
10.511	R&DC	Smith-Lever Funding (Various Programs)	USDA	NI23SLBCXXXXG021	321,827	
10.514		Expanded Food and Nutrition Education Program	USDA		267,483	
10.514		Expanded Food and Nutrition Education Program	USDA		29,335	
10.515		Renewable Resources Extension Act and National Focus Fund Projects	USDA		6,434	
10.515		Renewable Resources Extension Act and National Focus Fund Projects	USDA		92,493	
10.515		Renewable Resources Extension Act and National Focus Fund Projects	USDA		9,459	
10.519	R&DC	Equipment Grants Program (EGP)	USDA	2020-70410-32902	4,719	
10.527		New Beginnings for Tribal Students	USDA		13,359	
10.561	SNAP	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	USDA	MA1730	15,967	
10.561	SNAP	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	USDA		134,857	
10.604	R&DC	Technical Assistance for Specialty Crops Program	USDA	134185 SPC003725	9,392	
10.652	R&DC	Forestry Research	USDA	19-CR-11261919-043	26,946	
10.664	R&DC	Cooperative Forestry Assistance	USDA	19-JV-11261933-074	13,993	
10.664	R&DC	Cooperative Forestry Assistance	USDA	19-JV-11261933-065	839	
10.664	R&DC	Cooperative Forestry Assistance	USDA		4,537	
10.680	R&DC	Forest Health Protection	USDA	19-DG-11100106-800	25,952	
10.680	R&DC	Forest Health Protection	USDA	20-JV-11261932-018	234,309	
10.680	R&DC	Forest Health Protection	USDA	21-DG-11100106-802 MOD 1	1,456	
10.680	R&DC	Forest Health Protection	USDA	21-DG-11100106-800	119,092	
10.683		National Fish and Wildlife Foundation	USDA	0801.20.067003	7,979	
10.683		National Fish and Wildlife Foundation	USDA	0801.21.070956	2,144	
10.699	R&DC	Partnership Agreements	USDA	19-CS-11132543-044	9,171	
10.699	R&DC	Partnership Agreements	USDA	21-PA-11100100-0040-MOD 1	46,733	
10.771		Rural Cooperative Development Grants	USDA		114,215	
10.771		Rural Cooperative Development Grants	USDA		110,155	
10.855		Distance Learning and Telemedicine Loans and Grants	USDA		187,011	
10.902	R&DC	Soil and Water Conservation	USDA	7401501803R	12,016	
10.902	R&DC	Soil and Water Conservation	USDA	NR203A750025C004	27,981	
11.008		NOAA Mission-Related Education Awards	USDOC	SUB-AWARD #1 KBNERR 2021-2026	2,029	
11.011	R&DC	Ocean Exploration	USDOC	NA22OAR0110189	8,175	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H2400-96 H2407	129,722	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	NA19NOS0120198	120,213	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H2447-02	70,520	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H2457-02 PENDING	79,425	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3012	79,808	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3016	108,000	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3151	34,188	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3014	111,803	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3013	52,965	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3011	261,856	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3017	12,024	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3015	79,164	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3060	15,765	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3018	20,426	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3121	136,631	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	N00014-22-1-2792	13,318	4,651
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3077	18,987	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H0035-02	24,573	
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H0035-08	84,903	
11.017	R&DC	Ocean Acidification Program (OAP)	USDOC	NA21OAR0170194	26,226	
11.020	R&DC	Alaska Seed Fund	USDOC	ED19HDQ0200051	133,814	

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11.021	R&DC	NOAA Small Business Innovation Research (SBIR) Program	USDOC	H3112	28,933	
11.028	R&DC	Connecting Minority Communities Pilot Program	USDOC	02-09-C13026	10,266	
11.303		Economic Development Technical Assistance	USDOC		135,364	
11.307	EDC	Economic Adjustment Assistance	USDOC		43,963	
11.307	EDC	Economic Adjustment Assistance	USDOC		47,336	
11.307	EDC	Economic Adjustment Assistance	USDOC		5,178	
11.307	EDC	Economic Adjustment Assistance	USDOC	07-70-07900	1,150	
11.307	EDC	Economic Adjustment Assistance	USDOC	07-70-07900	6,821	
11.307	EDC	Economic Adjustment Assistance	USDOC	07-70-07900	2,233	
11.417	R&DC	Sea Grant Support	USDOC	NA17OAR4170233	19,467	19,467
11.417	R&DC	Sea Grant Support	USDOC	NA18OAR4170078	1,696,063	58,126
11.417	R&DC	Sea Grant Support	USDOC	NA19OAR4170296	11,284	
11.417	R&DC	Sea Grant Support	USDOC	KFS# 5653840 PO# 364393	1,570	
11.417	R&DC	Sea Grant Support	USDOC	SUB NO UWSC11373 BPO# 42844	67,399	
11.417	R&DC	Sea Grant Support	USDOC	NA21OAR4170336	52,995	
11.417	R&DC	Sea Grant Support	USDOC	NA22OAR4170101	494,180	
11.417	R&DC	Sea Grant Support	USDOC	NA22OAR4170554	21,329	
11.417	R&DC	Sea Grant Support	USDOC	NA23OAR4170066	28,059	
11.420	R&DC	Coastal Zone Management Estuarine Research Reserves	USDOC	NA21NOS4200051	134,552	
11.420	R&DC	Coastal Zone Management Estuarine Research Reserves	USDOC	ACCS NA22NOS4200098	598,036	
11.420	R&DC	Coastal Zone Management Estuarine Research Reserves	USDOC	NA22NOS4200051	57,869	
11.427	R&DC	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	USDOC	NA18NMF4270202	25,690	17,070
11.427	R&DC	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	USDOC	NA18NMF4270204	16,858	
11.427	R&DC	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	USDOC	NA18NMF4270205	27,265	27,265
11.431	R&DC	Climate and Atmospheric Research	USDOC	NA16OAR4310162	337,966	
11.431	R&DC	Climate and Atmospheric Research	USDOC	NA19OAR4310285	2,208	
11.431	R&DC	Climate and Atmospheric Research	USDOC	SUBAWD002445	2,242	
11.431	R&DC	Climate and Atmospheric Research	USDOC	NA21OAR4310314	585,056	1,860
11.431	R&DC	Climate and Atmospheric Research	USDOC	NA21OAR4310475	2,637	
11.431	R&DC	Climate and Atmospheric Research	USDOC	NA22OAR4310212	2,602	
11.432	R&DC	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	USDOC	UWSC12234 BPO 51373	1,488,456	
11.432	R&DC	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	USDOC	SUB0000463	23,938	
11.432	R&DC	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	USDOC	UWSC13282 BPO60824	133,879	
11.437	R&DC	Pacific Fisheries Data Program	USDOC	23-0356	20,469	
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	NA19NMF4380229	33,031	
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	NA20NMF4380259	15,581	
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	NA20NMF4380259	150,946	
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	NA20NMF4380259	77,545	
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	ADN 1122901-1	44,608	
11.439	R&DC	Marine Mammal Data Program	USDOC	NA19NMF4390174	2,688	
11.439	R&DC	Marine Mammal Data Program	USDOC	NA19NMF4390086	277,902	5,651
11.439	R&DC	Marine Mammal Data Program	USDOC	NA20NMF4390128	2,496	
11.439	R&DC	Marine Mammal Data Program	USDOC	NA21NMF4390424	4,654	
11.439	R&DC	Marine Mammal Data Program	USDOC	NA21NMF4390378	26,694	
11.439	R&DC	Marine Mammal Data Program	USDOC	NA22NMF4390247	53,531	
11.452		Unallied Industry Projects	USDOC		14,770	
11.459	R&DC	Weather and Air Quality Research	USDOC	NA18OAR4590417	14,001	
11.467		Meteorologic and Hydrologic Modernization Development	USDOC		166,942	
11.467		Meteorologic and Hydrologic Modernization Development	USDOC		154,924	
11.469	R&DC	Congressionally Identified Awards and Projects	USDOC	NA22NMF4690346 MOD 1	120,945	
11.472	R&DC	Unallied Science Program	USDOC	CONTRACT 17-71-01 AMD 5	55,188	
11.472	R&DC	Unallied Science Program	USDOC	17-71-05	2,874	
11.472	R&DC	Unallied Science Program	USDOC	17-71-03	48,855	
11.472	R&DC	Unallied Science Program	USDOC	1802 / F8802-00	33	
11.472	R&DC	Unallied Science Program	USDOC	NA19NMF4720271	342,985	
11.472	R&DC	Unallied Science Program	USDOC	NA19NMF4720051-AMD#2	26,068	
11.472	R&DC	Unallied Science Program	USDOC	1907A	36,575	
11.472	R&DC	Unallied Science Program	USDOC	1907B	6,745	
11.472	R&DC	Unallied Science Program	USDOC	1908	57,038	
11.472	R&DC	Unallied Science Program	USDOC	2001	32,604	
11.472	R&DC	Unallied Science Program	USDOC	1912-90/1926	6,546	
11.472	R&DC	Unallied Science Program	USDOC	2007A	49,983	
11.472	R&DC	Unallied Science Program	USDOC	2007B	41,436	
11.472	R&DC	Unallied Science Program	USDOC	2014	19,149	
11.472	R&DC	Unallied Science Program	USDOC	2010 / NA19NMF4720069	6,273	
11.472	R&DC	Unallied Science Program	USDOC	2102	94,671	
11.472	R&DC	Unallied Science Program	USDOC	L36-00B	24,391	
11.472	R&DC	Unallied Science Program	USDOC	2109	56,441	
11.472	R&DC	Unallied Science Program	USDOC	22-81-14	75,249	
11.472	R&DC	Unallied Science Program	USDOC	1905B	83,050	
11.472	R&DC	Unallied Science Program	USDOC	22-81-03	197,015	
11.472	R&DC	Unallied Science Program	USDOC	22-81-02	55,557	
11.472	R&DC	Unallied Science Program	USDOC	22-81-09	16,637	
11.472	R&DC	Unallied Science Program	USDOC	22-81-04	88,325	
11.472	R&DC	Unallied Science Program	USDOC	22-91-02	6,532	
11.472	R&DC	Unallied Science Program	USDOC	22-91-04	1,486	
11.472	R&DC	Unallied Science Program	USDOC	22-91-05	51,866	
11.472	R&DC	Unallied Science Program	USDOC	22-81-07	60,312	
11.472	R&DC	Unallied Science Program	USDOC	22-91-03	135,672	
11.472	R&DC	Unallied Science Program	USDOC	2201	51,855	
11.472	R&DC	Unallied Science Program	USDOC	L37-00D	71,022	

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11.472	R&DC	Unallied Science Program	USDOC	IERP 62/F2162-02	2,806	
11.472	R&DC	Unallied Science Program	USDOC	F9603-01	55,654	
11.472	R&DC	Unallied Science Program	USDOC	IERP 61/F9601-00	96,004	
11.472	R&DC	Unallied Science Program	USDOC	PROJECT 2010	28,557	
11.472	R&DC	Unallied Science Program	USDOC	PROJECT 2208	410	
11.472	R&DC	Unallied Science Program	USDOC	2205	11,926	
11.472	R&DC	Unallied Science Program	USDOC	2214A	1,190	
11.472	R&DC	Unallied Science Program	USDOC	L36-00C	1,495	
11.473		Office for Coastal Management	USDOC		29,214	3,785
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	NA17NOS4780185	59,589	
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	1004101 MOD 4	28,130	
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	SUB NO UWSC11435 BPO# 43310	39,203	
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	1004101FC0UAF	52,062	
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	SUBAWARD NA20NOS4780195	20,718	
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	SUBAWARD NA20NOS4780195	22,634	
11.611		Manufacturing Extension Partnership	USDOC		735,340	
11.999		Marine Debris Program	USDOC	SUBAWARD #12022: UAA 2022-2024	29,989	
12.002		Procurement Technical Assistance For Business Firms	USDOD		564	
12.002		Procurement Technical Assistance For Business Firms	USDOD		260,338	
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	W911KB-21-2-0010 MOD 01	676,139	
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	W9126G-21-2-0055	93,202	
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	W911KB-22-2-0003 MOD 1	147,778	
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	W911KB-22-2-0011	17,618	
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	W911KB-22-2-0012	18,441	
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	W911KB-22-2-0015	18,424	
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-18-1-2386	75,472	62,847
12.300	R&DC	Basic and Applied Scientific Research	USDOD	090955-16969	74,821	
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-19-1-2235	1,796,196	
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-19-1-2451	126,279	
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-19-1-2617	3,876,936	
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-20-1-2799	76,920	
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-21-1-2577	167,712	
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-21-1-2717	251,800	208,480
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-21-1-2884	1,181	762
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-22-1-2049	1,793,837	
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-22-1-2245	202,153	
12.300	R&DC	Basic and Applied Scientific Research	USDOD	N00014-23-1-2003	378,173	
12.335	R&DC	Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	USDOD	N62473-20-2-0001	144,250	
12.351	R&DC	Scientific Research - Combating Weapons of Mass Destruction	USDOD	HDTRA121C0030	4,788,361	987,762
12.556	R&DC	Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	USDOD	PO# 22001420 (FY22) - FFP	52,672	
12.556	R&DC	Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	USDOD	PO# 22001420 (FY22) - FFP	1,185	
12.560	R&DC	DOD, NDEP, DOTC-STEM Education Outreach Implementation	USDOD	W913E520P0007	48,621	
12.560	R&DC	DOD, NDEP, DOTC-STEM Education Outreach Implementation	USDOD	W912HQ20C0055	491,612	
12.630	R&DC	Basic, Applied, and Advanced Research in Science and Engineering	USDOD	HM04762110002	158,877	
12.800	R&DC	Air Force Defense Research Sciences Program	USDOD	MSU ID G244-23-W8197	1,812	
12.903		GenCyber Grants Program	USDOD		74,981	
15.013		Alaska Native Science and Engineering	USDOD		110,352	
15.065		Safety of Dams on Indian Lands	USDOD		10,967	
15.200	R&DC	Alaska Terrestrial AIM Task Order AK-2 Revised - Greater Moose's Tooth and Willow Oil and Gas Development Areas	USDOD	140L0618F0385-P0003	28,714	
15.224		Cultural and Paleontological Resources Management	USDOD		1,487,926	
15.224		Cultural and Paleontological Resources Management	USDOD		28,887	
15.224		Cultural and Paleontological Resources Management	USDOD		23,713	
15.225	R&DC	Recreation and Visitor Services	USDOD	L17AC00316	93,269	64,233
15.225	R&DC	Recreation and Visitor Services	USDOD	L21AC10075	1,287	
15.225	R&DC	Recreation and Visitor Services	USDOD	L21AC10337	77,984	19,749
15.228	R&DC	BLM Fuels Management and Community Fire Assistance Program Activities	USDOD	L20AC00254	3,931	
15.228	R&DC	BLM Fuels Management and Community Fire Assistance Program Activities	USDOD	L22AC00566-01	26,422	
15.230	R&DC	Invasive and Noxious Plant Management	USDOD	L17AC00235-4	75,719	
15.231	R&DC	Fish, Wildlife and Plant Conservation Resource Management	USDOD	L16AC00239 MOD 0002	9,738	
15.232	R&DC	Joint Fire Science Program	USDOD	L20AC00383	245,344	
15.232	R&DC	Joint Fire Science Program	USDOD	L20AC00437	207,516	
15.237	R&DC	Rangeland Resource Management	USDOD	L22AC00519-01	30,888	
15.237	R&DC	Rangeland Resource Management	USDOD	L22AC00633-02	49,310	
15.244	R&DC	Fisheries and Aquatic Resources Management	USDOD	L17AC00182	77,845	
15.244	R&DC	Fisheries and Aquatic Resources Management	USDOD	L22AC00342-01	2,678	
15.244	R&DC	Fisheries and Aquatic Resources Management	USDOD	L22AC00329-01	7,024	
15.244	R&DC	Fisheries and Aquatic Resources Management	USDOD	L23AC00108-00	33,354	
15.245		Plant Conservation and Restoration Management	USDOD		678	
15.247	R&DC	Wildlife Resource Management	USDOD	L19AC00251	6,252	
15.247	R&DC	Wildlife Resource Management	USDOD	L20AC00358	23,135	
15.247	R&DC	Wildlife Resource Management	USDOD	L22AC00568-01	22,520	
15.248	R&DC	National Landscape Conservation System	USDOD	L21AC10151	19,241	
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M19AC00008	72,741	
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M19AC00020	44,047	
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M19AC00017	49,441	6,698
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M20AC00001	19,274	
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M20AC10016-00	19,044	
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M20AC10010	10,182	
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M20AC10007-00	41,155	
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M20AC10013-00	16,982	2,329
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M20AC10012-00	65,698	16,165
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M21AC00013	73,647	
15.421	R&DC	Alaska Coastal Marine Institute	USDOD	M21AC00014	144,430	

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15.421	R&DC	Alaska Coastal Marine Institute	USDOI	M21AC00016	7,589	
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	M21AC00017-00	61,377	
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	M22AC00011	30,721	
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	M22AC00012	27,596	
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	M17AC00016	74,859	
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	M17AC00020	93,474	60,449
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	M19AC00021	274,957	
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	UTAUS-SUB00000379AM2	46,554	
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	M21AC00015 (YR2 PASSA)	640,063	367,066
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	M22AC00007	44,949	8,542
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	1123147	38,396	
15.508	R&DC	Providing Water to At-Risk Natural Desert Terminal Lakes	USDOI	F21AC02185-00	14,874	
15.600	R&DC	NFWF Summer Scholars Program with ANSEP	USDOI	5101.22.074541	125,268	
15.605	F&WC	Sport Fish Restoration	USDOI		78,871	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F19AC00989 / F19AC01010	6,590	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F20AC00063	1,689	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F20AC00016-02	30,019	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F20AC11671-03	56,862	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F20AC12146-00 NCE 053123	15,782	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F21AC02120-00	33,881	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F22AC02023	9,947	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F22AC02486-00	1,148	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F22AC02396	25,967	
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	F23AP00036-00	8,348	
15.611	F&WC	Wildlife Restoration and Basic Hunter Education	USDOI		150,474	
15.611	F&WC	Wildlife Restoration and Basic Hunter Education	USDOI		7	
15.611	F&WC	Wildlife Restoration and Basic Hunter Education	USDOI		72,749	
15.611	F&WC	Wildlife Restoration and Basic Hunter Education	USDOI		92,499	
15.611	F&WC	Wildlife Restoration and Basic Hunter Education	USDOI		8,530	
15.611	F&WC	Wildlife Restoration and Basic Hunter Education	USDOI		47,525	
15.615	R&DC	Cooperative Endangered Species Conservation Fund	USDOI	F21AP02218 5FWSEAE27	7,862	
15.634	R&DC	State Wildlife Grants	USDOI	ADN 1122093	2,738	
15.634	R&DC	State Wildlife Grants	USDOI	ADN 1123074	74,450	
15.634	R&DC	State Wildlife Grants	USDOI	ADN# 1123123	21,205	
15.636		Alaska Subsistence Management	USDOI		8,464	
15.636		Alaska Subsistence Management	USDOI		10,871	
15.654		National Wildlife Refuge System Enhancements	USDOI		123,406	
15.654		National Wildlife Refuge System Enhancements	USDOI		35,762	
15.657		Endangered Species Recovery Implementation	USDOI		282,274	
15.660	R&DC	Candidate Species Conservation	USDOI	F20AC11981	10,915	
15.660	R&DC	Candidate Species Conservation	USDOI	F20AC11537	8,177	
15.663		NFWF-USFWS Conservation Partnership	USDOI	74008-0801.22, F21AC00276-00	1,649	
15.664	R&DC	Fish and Wildlife Coordination and Assistance	USDOI	F21AC01826-00	112,761	
15.664	R&DC	Fish and Wildlife Coordination and Assistance	USDOI	F21AC02490	11,582	
15.670	R&DC	Adaptive Science	USDOI	F20AC00056	11,213	
15.678	R&DC	Cooperative Ecosystem Studies Units	USDOI	F16AC01020 MOD 6 ISSUED 6/10/2	67,289	
15.678	R&DC	Cooperative Ecosystem Studies Units	USDOI	F18AC00958	7,397	
15.678	R&DC	Cooperative Ecosystem Studies Units	USDOI	F18AC00943	5,002	
15.678	R&DC	Cooperative Ecosystem Studies Units	USDOI	F20AC00140 MOD 1	23,020	
15.678	R&DC	Cooperative Ecosystem Studies Units	USDOI	F20AC10930	125,613	
15.678	R&DC	Cooperative Ecosystem Studies Units	USDOI	USFWS-21-03	85	
15.683		Prescott Marine Mammal Rescue Assistance	USDOI	R0127-01	682	
15.800	R&DC	Landsat And The Cryosphere: Tracking Interactions Between Ice, Snow, and the Earth System	USDOI	1561259 / PO# 1001591247(YRS)	21,727	
15.800	R&DC	StateView Program Development and Operations for the State of Alaska	USDOI	AV18-AK-01	37,146	
15.800	R&DC	Combining local traditional knowledge and machine learning to predict the future safety of shellfish harvests in a changing climate	USDOI	G21AC10652-00	17,149	
15.800	R&DC	Barry Arm Seismic Development IPA	USDOI	UAF-USGS IPA SIGNED 1/10/2022	105,031	
15.800	R&DC	Chaparral Quote 22015 and 22016, USGS PO 140G0322P0324 (55 x Model 64Vx2 sensors)	USDOI	140G0322P0324	170,700	
15.800	R&DC	Community engagement in a stream-network assessment of salmon thermal-habitat in the Situk River watershed of Yakutat, Alaska	USDOI	G22AC00562-00	35,531	
15.800	R&DC	How do snow avalanches impact landscape characteristics and mountain goat populations in southeast Alaska?	USDOI	G22AC00564	90,348	
15.800	R&DC	Impacts of Cryospheric change on aquatic flows and freshwater habitat quality for Pacific salmon and coastal communities	USDOI	G22AC00582-00	54,282	
15.805	R&DC	Assistance to State Water Resources Research Institutes	USDOI	G21AP10613	114,162	13,750
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G20AC00032	689,361	
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G21AC10679	98,095	
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G22AC00001	2,723,052	
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G21AC10741	18,853	
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G22AC00072-01	50,000	
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	SCON-00003716	34,942	
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G23AC00294-00	12,456	
15.810	R&DC	National Cooperative Geologic Mapping	USDOI	G21AC10467	2,360	
15.810	R&DC	National Cooperative Geologic Mapping	USDOI	G22AC00170	18,010	
15.812	R&DC	Cooperative Research Units	USDOI	G16AC00350 RWO 220	42,693	1,786
15.812	R&DC	Cooperative Research Units	USDOI	G16AC00347 RWO 224	133,023	
15.812	R&DC	Cooperative Research Units	USDOI	G18AC00116 RWO 227	235,680	
15.812	R&DC	Cooperative Research Units	USDOI	G18AC00165 RWO 230	16,796	
15.812	R&DC	Cooperative Research Units	USDOI	G18AC00261 RWO 228	66,408	
15.812	R&DC	Cooperative Research Units	USDOI	G19AC00283 RWO 232	26,427	
15.812	R&DC	Cooperative Research Units	USDOI	G19AC00282	28,196	
15.812	R&DC	Cooperative Research Units	USDOI	G20AC00041	60,453	
15.812	R&DC	Cooperative Research Units	USDOI	G20AC00397 RWO 240	33,985	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC00004 RWO 241	8,703	

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15.812	R&DC	Cooperative Research Units	USDOI	G21AC00009 RWO 242	54,531	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC00010 RWO 243	61,860	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10079 RWO 244	78,594	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10083 RWO 245	59,627	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10092 RWO 246	177,510	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10185 RWO 247	6,092	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10351	63,210	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10528 RWO248	38,585	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10524 RWO 250	18,981	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10780 RWO 253	4,280	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10779 RWO 252	4,399	
15.812	R&DC	Cooperative Research Units	USDOI	G21AC10530 RWO251	9,647	
15.812	R&DC	Cooperative Research Units	USDOI	G22AC00498 RWO254	7,705	
15.818	R&DC	Volcano Hazards Program Research and Monitoring	USDOI	G18AC00132	795	
15.818	R&DC	Volcano Hazards Program Research and Monitoring	USDOI	G21AC10384	2,009,980	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G17AC00213	1,379,631	15,001
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G19AC00004	136,075	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10109	95,482	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10110	37,922	11,152
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10675	41,940	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10692	63,618	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10702	24,111	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10676	156,007	96,456
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10736	51,303	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10705	54,611	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10759	73,488	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10718	73,828	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10867	116,299	25,800
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G21AC10695	62,902	56,543
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G23AC00094	6,377	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G22AC00604	40,975	32,393
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G23AC00238-00	310	
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOI	G23AC00164-00	36,696	
15.929		Save America's Treasures	USDOI		324,608	
15.944	R&DC	Natural Resource Stewardship	USDOI	P21AC11408	97,637	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P16AC00705	10,758	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P16AC00347	135	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P17AC00303	5,097	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P17AC01007	8,692	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P17AC00509	13,421	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P17AC00829	38,404	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P17AC00875-04-MOD 4	81,932	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P18AC00921	39,217	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	SUBAWARD NO 54133-A-Y3-AMD 3	5,824	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P19AC00212 MOD 1	7,861	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P19AC00351	43,332	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P19AC00674	57,681	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P19AC00205	47,737	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	19-JV-11261919-092 -MOD 3	74,967	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P19AC00826	129,535	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P20AC00031	8,410	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P20AC00179	18,967	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P20AC00171	34,732	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P20AC00170-01	36,028	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P20AC00178	67,921	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P20AC00206	84,375	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P20AC00623	16,466	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P20AC00681-01	99,163	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P20AC00270-01 MOD 1	17,065	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P21AC10273	8,380	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	G21AC12000-00	7,015	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P21AC12194	57,649	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P21AC11903	40,002	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P22AC00741-00	6,048	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P22AC02201-00	1,216	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P23AC00128-00	12,036	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P23AC00488	17,490	
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOI	P23AC00429	6,012	
16.550		State Justice Statistics Program for Statistical Analysis Centers	USDOJ		35,178	
16.582		Crime Victim Assistance/Discretionary Grants	USDOJ	00071414-1	68,283	
16.710		Public Safety Partnership and Community Policing Grants	USDOJ		20,393	
16.726	R&DC	Juvenile Mentoring Program	USDOJ	NMP11	39,292	
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ	MOA APD PROG #4000071	4,014	
16.841		VOCA Tribal Victim Services Set-Aside Program	USDOJ	D2019008056 MOD 2	2,415	
17.259	WIAC	WIOA Youth Activities	USDOL		6,391	
17.600		Mine Health and Safety Grants	USDOL		3,048	
17.600		Mine Health and Safety Grants	USDOL		157,321	
17.600		Mine Health and Safety Grants	USDOL		7,857	
19.019	R&DC	International Programs to Combat Human Trafficking	USDOS	SUBAWARD F2067-02 MOD 1	61,369	
19.027		Energy Governance and Reform Programs	USDOS	SUB 10058503-01 PO U000285871	213,734	
19.900		AEECA/ESF PD Programs	USDOS		833,933	702,865
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	15-C-UAS-UAF-08	8,948	
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	15-C-UAS-UAF-012	955	
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	15-C-UAS-UAF-016	3,717	
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	15-C-UAS-UAF-017	109,149	

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20.109	R&DC	Air Transportation Centers of Excellence	USDOT	15-C-UAS-UAF-19	45,918	
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	15-C-UAS-UAF-20	12,700	
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	15-C-UAS-UAF-21	90,814	
20.200	R&DC	Highway Research and Development Program	USDOT	69056720C000029	110,098	
20.205	R&DC	Highway Planning and Construction	USDOT	ADN 2538014 / 2518039	48,300	
20.205	R&DC	Highway Planning and Construction	USDOT	ADN 2508045 AMD 2	14,943	
20.205	R&DC	Highway Planning and Construction	USDOT	ADN 2538021	6,105	
20.215		Highway Training and Education	USDOT		95,549	
20.701	R&DC	University Transportation Centers Program	USDOT	69A3551747129	1,051,209	563,705
20.701	R&DC	University Transportation Centers Program	USDOT	UWVSC10217 BPO28344	328,261	
43.001	R&DC	Science	NASA	NNX16AC32G	38,918	38,983
43.001	R&DC	Science	NASA	NNX16AC52A	449,606	80,446
43.001	R&DC	Science	NASA	NNX17AC57A	24,517	
43.001	R&DC	Science	NASA	NNX17AI38G	147,579	112,908
43.001	R&DC	Science	NASA	KK1831	2,036	
43.001	R&DC	Science	NASA	80NSSC17K0566	15,269	15,251
43.001	R&DC	Science	NASA	80NSSC18K0317	154,199	43,541
43.001	R&DC	Science	NASA	80NSSC18K0797	164,227	146,314
43.001	R&DC	Science	NASA	80NSSC18K1360	19,960	4,821
43.001	R&DC	Science	NASA	80NSSC18K1376	124,317	
43.001	R&DC	Science	NASA	80GFC18C0138	12,672,863	36,000
43.001	R&DC	Science	NASA	80NSSC19K1109 **ASMP**	76,278	
43.001	R&DC	Science	NASA	80NSSC19K0843	146,738	96,043
43.001	R&DC	Science	NASA	80NSSC19K0941	147,994	
43.001	R&DC	Science	NASA	80NSSC19K0553 P00003 NCE	58,003	
43.001	R&DC	Science	NASA	80NSSC19K1236	35,299	
43.001	R&DC	Science	NASA	80NSSC19K0822	160,058	58,072
43.001	R&DC	Science	NASA	80NSSC19K0981	19,212	
43.001	R&DC	Science	NASA	80NSSC19K0844	231,795	88,277
43.001	R&DC	Science	NASA	80NSSC19K1494	1,537	
43.001	R&DC	Science	NASA	1(GG015418) / PO#G13877/G13974	8,873	
43.001	R&DC	Science	NASA	SUBCONTRACT NO. 1639003	69,338	
43.001	R&DC	Science	NASA	2090 G XA211	4,227	
43.001	R&DC	Science	NASA	80NSSC20K0073	19,426	
43.001	R&DC	Science	NASA	A20-0099-S001 MOD 2	58,160	
43.001	R&DC	Science	NASA	80NSSC20K0315	91,939	40,543
43.001	R&DC	Science	NASA	80NSSC20K0658	7,406	
43.001	R&DC	Science	NASA	80NSSC20K0761	100,297	
43.001	R&DC	Science	NASA	80NSSC20K0922	114,020	61,768
43.001	R&DC	Science	NASA	80NSSC20K1068	87,181	14,256
43.001	R&DC	Science	NASA	80NSSC20K1279	395,159	155,898
43.001	R&DC	Science	NASA	80NSSC20K1513	10,401	
43.001	R&DC	Science	NASA	80NSSC20K1757	92,552	
43.001	R&DC	Science	NASA	80NSSC20K1675	10,897	
43.001	R&DC	Science	NASA	80NSSC20K1670	115,527	
43.001	R&DC	Science	NASA	80NSSC21K0002	98,780	87,083
43.001	R&DC	Science	NASA	80NSSC21K0264	73,477	
43.001	R&DC	Science	NASA	80NSSC21M0059	65,024	
43.001	R&DC	Science	NASA	1110244-438416	60,242	
43.001	R&DC	Science	NASA	(NP) 997484	30,681	
43.001	R&DC	Science	NASA	A101521	29,994	
43.001	R&DC	Science	NASA	80NSSC21K0428	207,139	36,686
43.001	R&DC	Science	NASA	SUB# 1110245-439456	39,128	
43.001	R&DC	Science	NASA	ASUB00000752	47,054	
43.001	R&DC	Science	NASA	80NSSC21K0748	123,588	
43.001	R&DC	Science	NASA	80NSSC21K0626	75,052	
43.001	R&DC	Science	NASA	80NSSC21K1820	52,718	
43.001	R&DC	Science	NASA	SUB NO. 2153-204-2013427	1,018	
43.001	R&DC	Science	NASA	80NSSC21K0858	156,131	24,480
43.001	R&DC	Science	NASA	80NNSC21K0961	7,353	
43.001	R&DC	Science	NASA	80NSSC21K1174	113,167	
43.001	R&DC	Science	NASA	SUBCONTRACT NO. 1666039	85,562	
43.001	R&DC	Science	NASA	1666752	18,374	
43.001	R&DC	Science	NASA	80NSSC21K1913	548,081	
43.001	R&DC	Science	NASA	80NSSC21K1595	51,892	
43.001	R&DC	Science	NASA	80NSSC21K1599	39,716	
43.001	R&DC	Science	NASA	80NSSC21K2012	25,235	
43.001	R&DC	Science	NASA	80NSSC21K2074	145,628	
43.001	R&DC	Science	NASA	80NSSC21K2009	75,707	16,890
43.001	R&DC	Science	NASA	80NSSC22K0008	5,611	
43.001	R&DC	Science	NASA	1670285	22,573	
43.001	R&DC	Science	NASA	00010895 PO#BB01534160	16,894	
43.001	R&DC	Science	NASA	61684-03	51,387	
43.001	R&DC	Science	NASA	80NSSC22K0367	17,938	
43.001	R&DC	Science	NASA	80NSSC22K0274	59,480	
43.001	R&DC	Science	NASA	2378-204-2015147	16,753	
43.001	R&DC	Science	NASA	80NSSC22K0377	33,639	
43.001	R&DC	Science	NASA	80NSSC22K0669	9,963	
43.001	R&DC	Science	NASA	61704-01 / PO#272608	10,340	
43.001	R&DC	Science	NASA	80NSSC22K0304	26,258	
43.001	R&DC	Science	NASA	80NSSC22K0579	447,871	225,750
43.001	R&DC	Science	NASA	80NSSC22K0311	128,091	16,258
43.001	R&DC	Science	NASA	SUBAWD NO. 01090	17,998	
43.001	R&DC	Science	NASA	80NSSC22K0834	7,594	
43.001	R&DC	Science	NASA	80NSSC22K1055	20,793	

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43.001	R&DC	Science	NASA	80NSSC22K0988	41,885	
43.001	R&DC	Science	NASA	80NSSC22K1089	16,069	
43.001	R&DC	Science	NASA	80NSSC22K1302	29,159	
43.001	R&DC	Science	NASA	80NSSC22K1270	53,157	
43.001	R&DC	Science	NASA	UWSC13748 BPO66535	7,501	
43.001	R&DC	Science	NASA	2425-204-2015473	2,767	
43.001	R&DC	Science	NASA	SUBAWARD # 142076-22019	66,430	
43.001	R&DC	Science	NASA	PZL0255	14,423	
43.001	R&DC	Science	NASA	80NSSC22K1780	4,028	
43.001	R&DC	Science	NASA	80NSSC22K1915	87,119	
43.001	R&DC	Science	NASA	80NSSC22K1255	25,521	
43.001	R&DC	Science	NASA	120000447-022	3,343	
43.001	R&DC	Science	NASA	80NSSC23K0033	22,770	
43.001	R&DC	Science	NASA	80NSSC22K1257	5,482	
43.001	R&DC	Science	NASA	80NSSC23K0469	15,360	
43.001	R&DC	Science	NASA	80NSSC23K0341	86,702	
43.001	R&DC	Science	NASA	80NSSC23K0227	45,864	
43.001	R&DC	Science	NASA	80NSSC22K1868	30,917	
43.001	R&DC	Science	NASA	NEBP-131	2,588	
43.001	R&DC	Science	NASA	80NSSC23K0879	8,649	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	NNX15AI03H	1,566	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC19M0062	46,388	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC19M0154	187,603	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC20M0070	674,056	36,594
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC20M0137	3,024	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC20M0266	288,177	277,173
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC20M0212	212,297	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC21K1653	28,107	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC21M0321	235,528	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC22M0046	141,979	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC22M0176	67,037	
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	80NSSC22M0235	65,441	
45.024		Promotion of the Arts Grants to Organizations and Individuals	NEA		2,110	
45.149		Promotion of the Humanities Division of Preservation and Access	NEH		20,590	
45.310		Grants to States	IMLS		377	
47.041	R&DC	Engineering	NSF	1740075 (CBET)	142,920	
47.041	R&DC	Engineering	NSF	1752601 (CBET)	47,254	
47.041	R&DC	Engineering	NSF	FAIN 1825490	6,904	
47.041	R&DC	Engineering	NSF	2034380 (CMMI)	81,481	
47.041	R&DC	Engineering	NSF	2114015 (CMMI)	48,023	
47.041	R&DC	Engineering	NSF	2150389 (EEC)	48,564	
47.049	R&DC	Mathematical and Physical Sciences	NSF	1806113 MOD 1	27,790	
47.049	R&DC	Mathematical and Physical Sciences	NSF	1909869 (DMS)	68,436	
47.049	R&DC	Mathematical and Physical Sciences	NSF	1911242 NCE 083123	70,500	
47.049	R&DC	Mathematical and Physical Sciences	NSF	2010617 (PHY)	130,973	
47.049	R&DC	Mathematical and Physical Sciences	NSF	2009980 (DMS)	71,932	
47.049	R&DC	Mathematical and Physical Sciences	NSF	2019123	15,536	
47.049	R&DC	Mathematical and Physical Sciences	NSF	2051760 (DMS)	116,198	
47.049	R&DC	Mathematical and Physical Sciences	NSF	2203776 (DMS)	16,580	
47.049	R&DC	Mathematical and Physical Sciences	NSF	2203761-000	34,857	
47.050	R&DC	Geosciences	NSF	0205167	10,691	
47.050	R&DC	Geosciences	NSF	1341902 (AGS)	135,156	
47.050	R&DC	Geosciences	NSF	1418443 (OPP)	290,246	
47.050	R&DC	Geosciences	NSF	1424042 (PLR/OPP)	55,587	
47.050	R&DC	Geosciences	NSF	1352669 (AGS)	100,719	
47.050	R&DC	Geosciences	NSF	1540674 (ICER)	16,492	
47.050	R&DC	Geosciences	NSF	1504538 MOD 1	45,100	
47.050	R&DC	Geosciences	NSF	1523160 (OPP)	38,501	
47.050	R&DC	Geosciences	NSF	1603799 (PLR)	1,745	
47.050	R&DC	Geosciences	NSF	1600230	53,270	
47.050	R&DC	Geosciences	NSF	1560372 (PLR)	17,934	
47.050	R&DC	Geosciences	NSF	1522836 (OPP)	15,038	
47.050	R&DC	Geosciences	NSF	1658302	17,808	
47.050	R&DC	Geosciences	NSF	1651464 (AGS)	101,700	
47.050	R&DC	Geosciences	NSF	1645313 (EAR)	39,977	
47.050	R&DC	Geosciences	NSF	1654663 (OCE)	77,287	
47.050	R&DC	Geosciences	NSF	UT AUS-SUB00000050AM2	155,449	
47.050	R&DC	Geosciences	NSF	1737643 (OPP)	156,512	
47.050	R&DC	Geosciences	NSF	1736515 (EAR)	24,614	
47.050	R&DC	Geosciences	NSF	1737286 (OPP)	6,267	
47.050	R&DC	Geosciences	NSF	1735862 (OPP)	113,582	12,555
47.050	R&DC	Geosciences	NSF	1656070 (OCE)	910,279	238,791
47.050	R&DC	Geosciences	NSF	1737750 (OPP)	124,428	
47.050	R&DC	Geosciences	NSF	1749081 (OPP)	7,960	
47.050	R&DC	Geosciences	NSF	SUBAWARD NO. 107294	12,815	
47.050	R&DC	Geosciences	NSF	1756859 (OCE)	97,729	
47.050	R&DC	Geosciences	NSF	1829161 (AGS)	70,517	
47.050	R&DC	Geosciences	NSF	1753650 (OPP)	425	
47.050	R&DC	Geosciences	NSF	1823567 (OCE)	1,041,217	
47.050	R&DC	Geosciences	NSF	1745508 NCE 063023	62,392	
47.050	R&DC	Geosciences	NSF	1827437 (OCE)	10,191,870	
47.050	R&DC	Geosciences	NSF	204865-001	286,931	
47.050	R&DC	Geosciences	NSF	1806213 (OPP)	76,551	
47.050	R&DC	Geosciences	NSF	1829447 (EAR)	3,595	
47.050	R&DC	Geosciences	NSF	1821017 (OPP)	92,073	

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47.050	R&DC	Geosciences	NSF	1820883 (OPP)	137,451	34,789
47.050	R&DC	Geosciences	NSF	1744602 (OPP)	39,197	
47.050	R&DC	Geosciences	NSF	1841948 (OCE)	486,901	96,761
47.050	R&DC	Geosciences	NSF	FAIN 1824550 NCE 083123	20,278	
47.050	R&DC	Geosciences	NSF	1828743 (OPP)	300,560	27,929
47.050	R&DC	Geosciences	NSF	1745023 (OPP)	64,985	
47.050	R&DC	Geosciences	NSF	1839192 (OPP)	76,720	
47.050	R&DC	Geosciences	NSF	SUBAWARD 83568-11156 MOD 1	17,637	
47.050	R&DC	Geosciences	NSF	1836523 (OPP)	380,283	
47.050	R&DC	Geosciences	NSF	1852614 NCE TO 013123	1,301	
47.050	R&DC	Geosciences	NSF	1906726 (ICER)	9,514	
47.050	R&DC	Geosciences	NSF	1753397 (OPP)	124,765	
47.050	R&DC	Geosciences	NSF	1853805 MOD 3 NCE 123122	24,620	
47.050	R&DC	Geosciences	NSF	FAIN 1836873 MOD 4	95,193	
47.050	R&DC	Geosciences	NSF	SUBAWARD # S2089C-B	42,228	
47.050	R&DC	Geosciences	NSF	1917536 (EAR)	148,965	
47.050	R&DC	Geosciences	NSF	1854725 002 NCE 043023	18,427	
47.050	R&DC	Geosciences	NSF	1836340 (OPP)	99,255	
47.050	R&DC	Geosciences	NSF	1855126 (ICER)	384,159	
47.050	R&DC	Geosciences	NSF	1928248 (ICER)	49,970	35,860
47.050	R&DC	Geosciences	NSF	1901614 (EAR)	57,934	
47.050	R&DC	Geosciences	NSF	1801222 (OPP)	12,395	
47.050	R&DC	Geosciences	NSF	1937715 (OCE)	62,064	25,423
47.050	R&DC	Geosciences	NSF	1928883 (AGS)	140,532	
47.050	R&DC	Geosciences	NSF	1928243 (ICER)	83,221	
47.050	R&DC	Geosciences	NSF	1922671 (OCE)	321,322	
47.050	R&DC	Geosciences	NSF	1848542 (OPP)	203,822	
47.050	R&DC	Geosciences	NSF	1850578 (OPP)	213,415	
47.050	R&DC	Geosciences	NSF	1927537 (ICER)	75,304	
47.050	R&DC	Geosciences	NSF	1927750 (ICER)	245,408	
47.050	R&DC	Geosciences	NSF	1928237 (ICER)	691,929	200,723
47.050	R&DC	Geosciences	NSF	1903735 (OPP)	124,657	
47.050	R&DC	Geosciences	NSF	1927708 (ICER)	139,072	
47.050	R&DC	Geosciences	NSF	1928259 (ICER)	131,685	
47.050	R&DC	Geosciences	NSF	FAIN 1927312	165,236	
47.050	R&DC	Geosciences	NSF	S000079-NSF	275,611	
47.050	R&DC	Geosciences	NSF	FAIN 1927563	212,042	
47.050	R&DC	Geosciences	NSF	S000076-NSF MOD 3 NCE	23,269	
47.050	R&DC	Geosciences	NSF	2019232 (ICER)	14,622	
47.050	R&DC	Geosciences	NSF	559344	9,827	
47.050	R&DC	Geosciences	NSF	2002561 (AGS)	70,917	
47.050	R&DC	Geosciences	NSF	2016850 (OCE)	54,663	
47.050	R&DC	Geosciences	NSF	SUB00002210	71,956	
47.050	R&DC	Geosciences	NSF	2015765 (AGS)	59,806	
47.050	R&DC	Geosciences	NSF	2026821 (AGS)	94,117	
47.050	R&DC	Geosciences	NSF	2019234 (AGS)	1,263,067	199,419
47.050	R&DC	Geosciences	NSF	2022707 (ICER)	17,678	
47.050	R&DC	Geosciences	NSF	2023300 (ICER)	102,496	
47.050	R&DC	Geosciences	NSF	2022687	31,000	
47.050	R&DC	Geosciences	NSF	2022705 NCE 073123	42,520	
47.050	R&DC	Geosciences	NSF	2022628 (ICER)	14,402	
47.050	R&DC	Geosciences	NSF	2022618 (ICER)	205,272	
47.050	R&DC	Geosciences	NSF	2022590 (ICER)	191,148	
47.050	R&DC	Geosciences	NSF	FAIN 2022876 MOD 2	166,387	
47.050	R&DC	Geosciences	NSF	2019235 (EAR)	178,388	
47.050	R&DC	Geosciences	NSF	2022577 (ICER)	91,799	
47.050	R&DC	Geosciences	NSF	WOODWELL-BGX403-02	46,799	
47.050	R&DC	Geosciences	NSF	FAIN 1937595	163,712	
47.050	R&DC	Geosciences	NSF	2022438 (ICER)	10,314	
47.050	R&DC	Geosciences	NSF	2022570 (ICER)	6,546	
47.050	R&DC	Geosciences	NSF	2029747 (AGS)	46,354	
47.050	R&DC	Geosciences	NSF	S001748-NSF	26,122	
47.050	R&DC	Geosciences	NSF	2039276 (AGS)	13,766	
47.050	R&DC	Geosciences	NSF	1560318/ PO 1001469934	69,424	
47.050	R&DC	Geosciences	NSF	2048628 (AGS)	287,438	
47.050	R&DC	Geosciences	NSF	2054361 (AGS)	1,564,126	
47.050	R&DC	Geosciences	NSF	2025764	8,151	
47.050	R&DC	Geosciences	NSF	2109134	4,040	
47.050	R&DC	Geosciences	NSF	2052569 (EAR)	42,979	
47.050	R&DC	Geosciences	NSF	2120831 (EAR)	62,898	
47.050	R&DC	Geosciences	NSF	2146929 (AGS)	42,596	
47.050	R&DC	Geosciences	NSF	2129253 (ICER)	25,077	
47.050	R&DC	Geosciences	NSF	2127430 (ICER)	382,769	
47.050	R&DC	Geosciences	NSF	2123189 (OCE)	17,742	
47.050	R&DC	Geosciences	NSF	2127347 (ICER)	11,856	
47.050	R&DC	Geosciences	NSF	2052584 (OCE)	35,447	
47.050	R&DC	Geosciences	NSF	1(GG013282-01)/PO SAPO G16078	75,753	
47.050	R&DC	Geosciences	NSF	2127365-000	68,916	
47.050	R&DC	Geosciences	NSF	2127172-000	27,258	
47.050	R&DC	Geosciences	NSF	2126965 (ICER)	476,637	
47.050	R&DC	Geosciences	NSF	2127283-000	87,568	46,717
47.050	R&DC	Geosciences	NSF	2127171 (ICER)	60,044	
47.050	R&DC	Geosciences	NSF	2127443-000	107,679	
47.050	R&DC	Geosciences	NSF	AWD-002863-G11	45,917	
47.050	R&DC	Geosciences	NSF	2214742 (OCE)	130,011	

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47.050	R&DC	Geosciences	NSF	2214739 (OCE)	62,193	
47.050	R&DC	Geosciences	NSF	2152252 (EAR)	23,712	
47.050	R&DC	Geosciences	NSF	2141243	55,482	
47.050	R&DC	Geosciences	NSF	2205954 (OCE)	86,090	
47.050	R&DC	Geosciences	NSF	2218920 (EAR)	6,000	
47.050	R&DC	Geosciences	NSF	FAIN 2220624 MOD 1	84,969	
47.050	R&DC	Geosciences	NSF	2220627 (RISE)	48,009	
47.050	R&DC	Geosciences	NSF	2220615 (RISE)	153,054	
47.050	R&DC	Geosciences	NSF	2153779 (EAR)	36,025	
47.050	R&DC	Geosciences	NSF	2222592 (OPP)	15,115	
47.050	R&DC	Geosciences	NSF	SUBAWARD NO:140804-21466	1,484	
47.050	R&DC	Geosciences	NSF	SUB0000611	6,709	
47.050	R&DC	Geosciences	NSF	2220561 (RISE)	44,768	
47.050	R&DC	Geosciences	NSF	2232282 AGS	36,992	
47.050	R&DC	Geosciences	NSF	2227821	34,281	
47.050	R&DC	Geosciences	NSF	2242222 (OCE)	8,895	
47.050	R&DC	Geosciences	NSF	2325290-000	3,043	
47.070	R&DC	Computer and Information Science and Engineering	NSF	1829281 (CNS)	87,822	
47.070	R&DC	Computer and Information Science and Engineering	NSF	2104052 (OAC)	107,279	
47.070	R&DC	Computer and Information Science and Engineering	NSF	NSF00123-01	171,785	
47.070	R&DC	Computer and Information Science and Engineering	NSF	2221649 (CNS)	7,921	
47.070	R&DC	Computer and Information Science and Engineering	NSF	2227928 (CNS)	52,708	
47.074	R&DC	Biological Sciences	NSF	DEB 1557186	113,983	
47.074	R&DC	Biological Sciences	NSF	1600774	127	
47.074	R&DC	Biological Sciences	NSF	1556481 (DEB)	10,036	
47.074	R&DC	Biological Sciences	NSF	1600049	12,920	
47.074	R&DC	Biological Sciences	NSF	1636476 (DEB)	1,276,513	
47.074	R&DC	Biological Sciences	NSF	1759964 (DBI)	95,479	
47.074	R&DC	Biological Sciences	NSF	1756191 (IOS)	119,201	
47.074	R&DC	Biological Sciences	NSF	SUBAWARD NO 000519741-SC001	43,541	
47.074	R&DC	Biological Sciences	NSF	1946083-002	40,123	
47.074	R&DC	Biological Sciences	NSF	1853384 MOD 1	172,395	103,175
47.074	R&DC	Biological Sciences	NSF	2011276 (DEB)	5,540	
47.074	R&DC	Biological Sciences	NSF	2019233 NCE 093022	3,800	
47.074	R&DC	Biological Sciences	NSF	2025813 (IOS)	17,862	
47.074	R&DC	Biological Sciences	NSF	1926632 (DEB)	102,317	
47.074	R&DC	Biological Sciences	NSF	ASUB00000699	85	
47.074	R&DC	Biological Sciences	NSF	50131-1-FDP	11,379	
47.074	R&DC	Biological Sciences	NSF	2116528	37,920	
47.074	R&DC	Biological Sciences	NSF	1560969 / PO# 1001535133	11,155	
47.074	R&DC	Biological Sciences	NSF	2113463 (IOS)	95,627	
47.074	R&DC	Biological Sciences	NSF	2120710 (DBI)	36,639	
47.074	R&DC	Biological Sciences	NSF	2128242 (IOS)	92,634	
47.074	R&DC	Biological Sciences	NSF	2133825 (IOS)	3,646	
47.074	R&DC	Biological Sciences	NSF	FAIN 2217370-000	15,386	
47.074	R&DC	Biological Sciences	NSF	AW5809-826665	2,634	
47.074	R&DC	Biological Sciences	NSF	2224776	625	
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	PD-266988-19	65,026	
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	2019607 (BCS)	38,413	
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	2022699	128,819	
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	E2055651	8,178	
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	2125197 (BCS)	43,094	
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	2121904 (BCS)	13,654	
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	2228698 (BCS)	34,847	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1712794-005 DTD 8.23.21	786,911	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1713156 (DRL)	77,015	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1713155 (DRL)	391,923	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1764383	7,453	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1812888 (DRL)	184,615	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1839290 (DGE)	26,692	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1810778 (DRL)	248,350	62,786
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1823935 REBUDGET	25,133	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1850561 (DRL)	318,455	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	1913751 (HRD)	19,198	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	FAIN 1850556	29,970	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	2022190 (DGE)	799,729	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	2030114	30,030	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	2030174	95,386	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	AWARD 2044101	107,450	20,513
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	FAIN 2050440	163,930	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	2044072 (DUE)	88,645	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	2113265 (HRD)	57,989	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	2050559 (DUE)	15,697	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	140262-SPC003497	8,871	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	21-COSAM-200840-UAK-ANC-MOD3	434	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	2201324 (DRL)	366,563	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	2235201 (DGE)	180,801	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	3TB188	98,771	
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	P0082372	22,593	
47.078	R&DC	Polar Programs	NSF	1623461 (OPP)	432,200	
47.078	R&DC	Polar Programs	NSF	AWARD ID: 1604249-001	8,435	8,435
47.078	R&DC	Polar Programs	NSF	1832238 (OPP)	397,314	
47.078	R&DC	Polar Programs	NSF	1916575 (OPP)	188,375	
47.078	R&DC	Polar Programs	NSF	2026716 (OPP)	34,850	
47.078	R&DC	Polar Programs	NSF	1936378 (OPP)	69,123	

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47.078	R&DC	Polar Programs	NSF	1949672 (OPP)	167,948	
47.078	R&DC	Polar Programs	NSF	1935816 (OPP)	425,232	3,481
47.078	R&DC	Polar Programs	NSF	1724523 (OPP)	1,008,984	4,189
47.078	R&DC	Polar Programs	NSF	FAIN 2032787 NCE 053123	35,138	
47.078	R&DC	Polar Programs	NSF	1936805 (OPP)	473,912	
47.078	R&DC	Polar Programs	NSF	2035404 (OPP)	2,573	
47.078	R&DC	Polar Programs	NSF	1936752 (OPP)	277,050	
47.078	R&DC	Polar Programs	NSF	1929566 (OPP)	225,518	
47.078	R&DC	Polar Programs	NSF	2024208 (OPP)	1,752,458	
47.078	R&DC	Polar Programs	NSF	2026971 (OPP)	23,000	
47.078	R&DC	Polar Programs	NSF	2040323 (OPP)	76,145	
47.078	R&DC	Polar Programs	NSF	2032029 MOD 2 NCE 083123	30,803	
47.078	R&DC	Polar Programs	NSF	2001449 (OPP)	134,063	
47.078	R&DC	Polar Programs	NSF	2032417 (OPP)	79,964	
47.078	R&DC	Polar Programs	NSF	2040240 (OPP)	222,552	
47.078	R&DC	Polar Programs	NSF	FAIN 2133156 NCE 053123	34,086	
47.078	R&DC	Polar Programs	NSF	1954241 (OPP)	135,207	8,750
47.078	R&DC	Polar Programs	NSF	2015878 (OPP)	11,004	
47.078	R&DC	Polar Programs	NSF	2053084 (OPP)	110,348	
47.078	R&DC	Polar Programs	NSF	2051846	93,765	
47.078	R&DC	Polar Programs	NSF	2134112 (OPP)	3,371	
47.078	R&DC	Polar Programs	NSF	2117052 (OPP)	119,763	
47.078	R&DC	Polar Programs	NSF	2040541 (OPP)	865,233	131,671
47.078	R&DC	Polar Programs	NSF	2029459 (OPP)	250,022	
47.078	R&DC	Polar Programs	NSF	FAIN 2032786-000	138,626	
47.078	R&DC	Polar Programs	NSF	2114164 (OPP)	14,552	
47.078	R&DC	Polar Programs	NSF	2114051 (OPP)	190,269	
47.078	R&DC	Polar Programs	NSF	2134867 (OPP)	20,337	
47.078	R&DC	Polar Programs	NSF	1004919-01	10,683	
47.078	R&DC	Polar Programs	NSF	22-U-378253 AMEND 1	15,578	
47.078	R&DC	Polar Programs	NSF	2133494-000	64,266	
47.078	R&DC	Polar Programs	NSF	2133706 (OPP)	269,689	
47.078	R&DC	Polar Programs	NSF	2143928 (EAR)	15,174	
47.078	R&DC	Polar Programs	NSF	2124824 (OPP)	33,138	
47.078	R&DC	Polar Programs	NSF	2206846 (OPP)	98,163	
47.078	R&DC	Polar Programs	NSF	2131691(OPP)	113,222	
47.078	R&DC	Polar Programs	NSF	FAIN 2148058-000-MOD1	12,586	
47.078	R&DC	Polar Programs	NSF	2148057 (OPP)	1,642	
47.078	R&DC	Polar Programs	NSF	2140157-000	25,576	
47.078	R&DC	Polar Programs	NSF	2221133 (OPP)	4,257,977	
47.078	R&DC	Polar Programs	NSF	2210918 (OPP)	8,048	
47.078	R&DC	Polar Programs	NSF	2224192 (OPP)	157,787	12,698
47.078	R&DC	Polar Programs	NSF	2143546 (OPP)	90,539	
47.078	R&DC	Polar Programs	NSF	FAIN 2138993	63,352	
47.078	R&DC	Polar Programs	NSF	2243445 (BCS)	9,248	
47.078	R&DC	Polar Programs	NSF	2232922 (OPP)	4,420	
47.078	R&DC	Polar Programs	NSF	2230327 (OPP)	5,657	
47.078	R&DC	Polar Programs	NSF	2234731 (OPP)	3,774	
47.078	R&DC	Polar Programs	NSF	2321022-OPP	32,966	
47.078	R&DC	Polar Programs	NSF	2219216-000	5,669	
47.078	R&DC	Polar Programs	NSF	2309906	657	
47.079	R&DC	Office of International Science and Engineering	NSF	67449315 / PO#10372986	2,540	
47.079	R&DC	Office of International Science and Engineering	NSF	1927553 (OISE)	241,166	
47.083	R&DC	Integrative Activities	NSF	16-S10 MOD 5	28,541	
47.083	R&DC	Integrative Activities	NSF	1757348 (OIA)	4,013,705	
47.083	R&DC	Integrative Activities	NSF	1920965 (OIA)	917,003	420,336
47.083	R&DC	Integrative Activities	NSF	1929217 (OIA)	17,000	
47.083	R&DC	Integrative Activities	NSF	FAIN 1929173 MOD 1	17,794	
47.083	R&DC	Integrative Activities	NSF	1929170 (OIA)	105,760	
47.083	R&DC	Integrative Activities	NSF	1929174 (OIA)	40,444	
47.083	R&DC	Integrative Activities	NSF	SDSMT-UAA 21-07 AMD 2	35,954	
47.083	R&DC	Integrative Activities	NSF	8220-PO139246	132,705	
47.083	R&DC	Integrative Activities	NSF	2208858 (OIA)	54,220	
47.083	R&DC	Integrative Activities	NSF	2132217 (OIA)	70,469	
47.083	R&DC	Integrative Activities	NSF	2119689-PG22-66463-01MOD+ALF-C	100,016	
47.083	R&DC	Integrative Activities	NSF	2229770 (OIA)	27,773	
47.083	R&DC	Integrative Activities	NSF	2229759 (OIA)	21,409	
47.083	R&DC	Integrative Activities	NSF	2229772-000	10,791	
59.037		COVID-19 Small Business Development Centers	SBA		1,904	
59.037		Small Business Development Centers	SBA		1,434	
59.037		Small Business Development Centers	SBA		691,027	
59.037		Small Business Development Centers	SBA		58,838	
59.058		Federal and State Technology Partnership Program	SBA		84,739	
59.061		State Trade Expansion	SBA		20,856	
66.202	R&DC	Congressionally Mandated Projects	EPA	84053201	94,943	
66.461	R&DC	Regional Wetland Program Development Grants	EPA	CD01J69401 MOD 1	96,721	
66.461	R&DC	Regional Wetland Program Development Grants	EPA	CD01J93201-0 SUB 395-UAA-1	2,433	
66.509	R&DC	Science To Achieve Results (STAR) Research Program	EPA	84047901-0	119,988	32,696
66.605	R&DC	Performance Partnership Grants	EPA	00J84604	663	
66.605	R&DC	Performance Partnership Grants	EPA	00J84604	27,643	
66.608	R&DC	Environmental Information Exchange Network Grant Program and Related Assistance	EPA	FAIN 83968501-1	53,439	
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	4000116073	506,387	
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	DE-SC0018076	189,295	25,000
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	DE-SC0019107	222,482	
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	DE-SC0020281	931,094	569,159

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81.049	R&DC	Office of Science Financial Assistance Program	ERGY	DE-SC0020640	90,889	
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	CONTRACT NO: 522253	59,022	
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	101305-18115	28,339	
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	DE-SC0022122	55,413	
81.087	R&DC	Renewable Energy Research and Development	ERGY	DE-EE0008389	55,661	
81.087	R&DC	Renewable Energy Research and Development	ERGY	UWSC11792 / BPO # 47431	137,060	
81.087	R&DC	Renewable Energy Research and Development	ERGY	DE-EE0009445	436,669	217,824
81.087	R&DC	Renewable Energy Research and Development	ERGY	KAWERAK CSA DATED 3/16/23	2,191	
81.089	R&DC	Fossil Energy Research and Development	ERGY	DE-FE0031601	174,424	
81.089	R&DC	Fossil Energy Research and Development	ERGY	DE-FE0031606	624,424	520,856
81.089	R&DC	Fossil Energy Research and Development	ERGY	G-050-96 / FY20-XCL-226	388,508	
81.089	R&DC	Fossil Energy Research and Development	ERGY	DE-FE0032050	421,114	102,010
81.121	R&DC	Nuclear Energy Research, Development and Demonstration	ERGY	DE-NE0009299	69,699	38,938
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	DE-AR0000911	475,160	323,080
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	A007310601	8,948	
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	EMS-2020-CA-00014 AMD 1	66,729	
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	DE-AR0001448	75,290	
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	DE-AR0001444	912,500	481,547
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	DE-AR0001632	122,870	
84.002		Adult Education - Basic Grants to States	USDOE		199,837	
84.002		Adult Education - Basic Grants to States	USDOE		101,925	
84.002		Adult Education - Basic Grants to States	USDOE		93,347	
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE		265,093	
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE		99,816	
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE		110,925	
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE		313,836	
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE		48,308	
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	USDOE		127,216	
84.031		Higher Education Institutional Aid	USDOE		62,467	
84.031		Higher Education Institutional Aid	USDOE		404,777	
84.031		Higher Education Institutional Aid	USDOE		202,364	
84.031		Higher Education Institutional Aid	USDOE		333,237	
84.031		Higher Education Institutional Aid	USDOE		213,032	
84.031		Higher Education Institutional Aid	USDOE		365,318	
84.031		Higher Education Institutional Aid	USDOE		335,984	
84.031		Higher Education Institutional Aid	USDOE		256,623	
84.031		Higher Education Institutional Aid	USDOE		230,300	
84.031		Higher Education Institutional Aid	USDOE		221,202	
84.033	SFAC	Federal Work-Study Program	USDOE		753	
84.033	SFAC	Federal Work-Study Program	USDOE		306,213	
84.033	SFAC	Federal Work-Study Program	USDOE		158,272	
84.033	SFAC	Federal Work-Study Program	USDOE		59,896	
84.042	TRIOC	TRIO Student Support Services	USDOE		285,792	
84.042	TRIOC	TRIO Student Support Services	USDOE		202,869	
84.042	TRIOC	TRIO Student Support Services	USDOE		262,119	
84.044	TRIOC	TRIO Talent Search	USDOE		256,770	
84.047	TRIOC	TRIO Upward Bound	USDOE		74,308	
84.047	TRIOC	TRIO Upward Bound	USDOE		68,310	
84.047	TRIOC	TRIO Upward Bound	USDOE		1,306,536	112,138
84.047	TRIOC	TRIO Upward Bound	USDOE		205,032	
84.047	TRIOC	TRIO Upward Bound	USDOE		178,543	
84.047	TRIOC	TRIO Upward Bound	USDOE		84,153	
84.048		Career and Technical Education -- Basic Grants to States	USDOE		76,557	73,544
84.048		Career and Technical Education -- Basic Grants to States	USDOE		28,610	
84.048		Career and Technical Education -- Basic Grants to States	USDOE		21,516	
84.063	SFAC	Federal Pell Grant Program	USDOE		5,816,833	
84.063	SFAC	Federal Pell Grant Program	USDOE		3,141	
84.063	SFAC	Federal Pell Grant Program	USDOE		9,072,323	
84.063	SFAC	Federal Pell Grant Program	USDOE		1,120,263	
84.116		Fund for the Improvement of Postsecondary Education	USDOE		140,652	
84.184		School Safety National Activities	USDOE		4,683	
84.215		Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	USDOE	U215N170038	37,124	
84.217	TRIOC	TRIO McNair Post-Baccalaureate Achievement	USDOE		14,283	
84.268	SFAC	Federal Direct Student Loan	USDOE		28,005,565	
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	USDOE		211,586	
84.356		Alaska Native Educational Programs	USDOE	305-18-1923	36,776	
84.356		Alaska Native Educational Programs	USDOE	AWD DTD 2/1/23 SIC #: 8221	4,385	
84.362		Native Hawaiian Education	USDOE		157,168	
84.365		English Language Acquisition State Grants	USDOE		369,304	
84.379	SFAC	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	USDOE		17,448	
84.382		Strengthening Minority-Serving Institutions	USDOE		93,837	
84.411	R&DC	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	USDOE	S411B200007	1,997,202	
84.425		COVID-19 Education Stabilization Fund	USDOE		3,100	
84.425		COVID-19 Education Stabilization Fund	USDOE		5,103,817	
84.425		COVID-19 Education Stabilization Fund	USDOE		657,785	
84.425		COVID-19 Education Stabilization Fund	USDOE		2,717,676	
84.425		COVID-19 Education Stabilization Fund	USDOE		8,112	
84.425		COVID-19 Education Stabilization Fund	USDOE		13,435	
90.100		Denali Commission Program	DC		39,745	
90.100		Denali Commission Program	DC		17,820	
90.100		Denali Commission Program	DC		20,120	
90.100		Denali Commission Program	DC		14,078	
93.048	R&DC	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	USDHHS	90OIRC0002-02-01	8,467	

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93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	USDHHS		370,504	56,000
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	USDHHS		147,895	30,869
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	USDHHS		179,476	31,189
93.107		Area Health Education Centers	USDHHS		956,553	810,986
93.110		Maternal and Child Health Federal Consolidated Programs	USDHHS		430,756	
93.121	R&DC	Oral Diseases and Disorders Research	USDHHS	UWSC11173 / BPO 40314	102,948	
93.137		Community Programs to Improve Minority Health Grant Program	USDHHS	A22-0001-S003	161,722	
93.172	R&DC	Human Genome Research	USDHHS	2022-44 AMND 1	6,872	
93.226	R&DC	Research on Healthcare Costs, Quality and Outcomes	USDHHS	19-U-303196 AMD 5	401	
93.234		Traumatic Brain Injury State Demonstration Grant Program	USDHHS		162,610	
93.234		Traumatic Brain Injury State Demonstration Grant Program	USDHHS		12,870	
93.242	R&DC	Mental Health Research Grants	USDHHS	U19MH113138	512,337	146,820
93.242	R&DC	Mental Health Research Grants	USDHHS	SUBK00011482/PO # 3005729498	4,523	
93.243	R&DC	Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	SM063556	32,535	
93.243	R&DC	Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	SM063445	60,599	
93.243	R&DC	Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	SM063557	55,229	
93.243	R&DC	Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	NVHPB-001 / **BBO**	132,103	
93.243	R&DC	Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	1H79FG000065-01	9,135	
93.243	R&DC	Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	Not provided	28,036	
93.243	R&DC	Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	ADN 1630330	88,860	
93.243	R&DC	Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	1H79SM086155-01	24,822	
93.273	R&DC	Alcohol Research Programs	USDHHS	R01AA023754	259,750	37,379
93.279	R&DC	Drug Abuse and Addiction Research Programs	USDHHS	G222-22-W9024 AMD 3	60,872	
93.279	R&DC	Drug Abuse and Addiction Research Programs	USDHHS	SBUK00017512/PO 3007015689	39,252	
93.279	R&DC	Drug Abuse and Addiction Research Programs	USDHHS	UNI-297565/PO-000074007 AMEND1	10,033	
93.307	R&DC	Minority Health and Health Disparities Research	USDHHS	1920GA061 MOD3 YR4	117,649	
93.307	R&DC	Minority Health and Health Disparities Research	USDHHS	1K01MD016923-01	94,317	
93.310	R&DC	Trans-NIH Research Support	USDHHS	RL5MD009600 / RL5GM118990	1,146	
93.310	R&DC	Trans-NIH Research Support	USDHHS	RL5GM118990	546,807	312,448
93.310	R&DC	Trans-NIH Research Support	USDHHS	TL4GM118992	610,865	
93.310	R&DC	Trans-NIH Research Support	USDHHS	UL1GM118991	1,164,617	
93.310	R&DC	Trans-NIH Research Support	USDHHS	ALF DTD 05/08/2023 \$11,378.00	71,498	
93.351		Research Infrastructure Programs	USDHHS	G-45797-01	15,557	
93.393	R&DC	Cancer Cause and Prevention Research	USDHHS	PO#04_0001119472	132,665	
93.393	R&DC	Cancer Cause and Prevention Research	USDHHS	ASUB00001195	20,288	
93.395	R&DC	Cancer Treatment Research	USDHHS	2R15CA227740-02	43,441	
93.558	C477	Temporary Assistance for Needy Families	USDHHS	2021-01-TAN-02	493,132	
93.558	C477	Temporary Assistance for Needy Families	USDHHS	SUBAWARD DTD 12/14/22 \$750,000	605,363	
93.632	R&DC	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	USDHHS	90DDUC0057-04-00 YR5	371,766	
93.632	R&DC	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	USDHHS	90DDC50044-01-00	10,784	
93.632	R&DC	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	USDHHS	90DDTI0047-01-00	102,235	
93.632	R&DC	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	USDHHS	90UCPH0029-01-00	26,566	
93.652		Adoption Opportunities	USDHHS	AWD DTD 7/20/22	20,883	
93.659	R&DC	Adoption Assistance	USDHHS	SUBAWARD-GR11260 AMND 3 NCE AL	27,250	
93.665		Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	USDHHS		80,918	
93.732		Mental and Behavioral Health Education and Training Grants	USDHHS		380,475	
93.732		Mental and Behavioral Health Education and Training Grants	USDHHS		280,163	
93.788		Opioid STR	USDHHS		9,044	
93.788		Opioid STR	USDHHS		39,701	
93.788		Opioid STR	USDHHS		4,926	
93.837	R&DC	Cardiovascular Diseases Research	USDHHS	20112502 AMEND 6	9,150	
93.847	R&DC	Diabetes, Digestive, and Kidney Diseases Extramural Research	USDHHS	R01DK109946	29,756	19,771
93.847	R&DC	Diabetes, Digestive, and Kidney Diseases Extramural Research	USDHHS	1013984_UAF	3,267	
93.847	R&DC	Diabetes, Digestive, and Kidney Diseases Extramural Research	USDHHS	2R15DK114747-02	42,714	
93.847	R&DC	Diabetes, Digestive, and Kidney Diseases Extramural Research	USDHHS	MOD2-PO7800006767	151	
93.853	R&DC	Extramural Research Programs in the Neurosciences and Neurological Disorders	USDHHS	1R21NS130270-01	51,443	
93.855	R&DC	Allergy and Infectious Diseases Research	USDHHS	R01AI118888	65,761	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	SUBAWARD NO: NWIC-SA24226-UAF	138,707	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	UWSC10374 / BPO30153	452	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	P20GM130443	2,049,764	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	P20GM103395 ***YR 22 PASAA***	4,784,476	110,795
93.859	R&DC	Biomedical Research and Research Training	USDHHS	R25GM129838	99,229	10,638
93.859	R&DC	Biomedical Research and Research Training	USDHHS	GR11262	1,265	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G261-21-W8660	89,306	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G284-21-W8663	2,613	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	79590/1142917/1	11,748	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G300-21-W8663	9,899	8,999
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G279-21-W8663	20	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	2021-465	126	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	SA#GR16013-MOD 1-ALF-NCE	207,409	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	T34GM141009	158,685	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	GR16014	131,019	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	2022-329	2,709	

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93.859	R&DC	Biomedical Research and Research Training	USDHHS	23-U-405972 ALF DTD 061223 \$18	1,487	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	SUBAWARD FSA.23.003	538	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	NWIC-24230SA-UAF	5,743	
93.859	R&DC	Biomedical Research and Research Training	USDHHS	1T34GM149449-01	14,197	
93.865	R&DC	Child Health and Human Development Extramural Research	USDHHS	2211102 AMD 2	42,107	
93.866	R&DC	Aging Research	USDHHS	1R15AG072369-01A1	161,191	
93.870		Maternal, Infant and Early Childhood Home Visiting Grant	USDHHS		34,511	
93.879		Medical Library Assistance	USDHHS	UWSC12790 AMD 2 / ALF YR3	59,632	
93.958		Block Grants for Community Mental Health Services	USDHHS		2,240	
93.958		Block Grants for Community Mental Health Services	USDHHS		16,309	
93.958		Block Grants for Community Mental Health Services	USDHHS		2,464	
93.958		Block Grants for Community Mental Health Services	USDHHS		77,023	
93.959		Block Grants for Prevention and Treatment of Substance Abuse	USDHHS		34,518	
96.008		Social Security - Work Incentives Planning and Assistance Program	SSA		94,570	
97.061	R&DC	Centers for Homeland Security	USDHS	17STADA00001-05-02	964,497	449,560
10.U01	R&DC	Alaska Coastal Rainforest Center Director Support	USDA	19-JV-11261933-059	38,911	
10.U02	R&DC	Exploring the Effects of COVID-19 on Rural Community Health and Economic Well-being in Southeast Alaska	USDA	20-JV-11261985-072	866	
10.U03	R&DC	Linking the source and fate of soil carbon and Fe in coastal temperate rainforest watersheds	USDA	20-JV-11261933-042	51,897	
10.U04	R&DC	Social-ecological calendars to inform climate change adaptations for subsistence and recreational forest use in southcentral Alaska	USDA	20-JV-11261935-080	19,796	
10.U05	R&DC	From Forest to Ocean: how will hydrologic regime shifts of forest streams influence delivery of nutrients, organic matter, and organisms to southeast Alaska nearshore ecosystems?	USDA	21-JV-11261933-008	34,833	
10.U06	R&DC	Forests, Fish, and People: Quantifying Sport, Personal Use and Subsistence Harvest of Salmon from the Tongass and Chugach National Forests	USDA	21-CS-11100100-001	22,322	
10.U07	R&DC	Invasive Plants and Wildfire in Boreal Forests of Alaska: State of Science Project	USDA	22-CR-11261944-079	75,995	
10.U08	R&DC	Development and maintenance of training resources for National Wildland Fire Coordinating Group Fire Behavior Subcommittee	USDA	22-CS-11132543-043	19,345	
10.U09	R&DC	Chugach National Forest Revegetation Guide	USDA	22-PA-11100400-011	1,925	
11.U01	R&DC	NOAA NESDIS JPSS PGRRL HPLG GINA Contract	USDOC	1332KQ19CNEEJ0006 FFP	69,545	
11.U02	R&DC	Technical review of Yukon River Canadian-origin Chinook salmon Interim Management Escapement Goal	USDOC	AC-1902	883	
11.U03	R&DC	Establishing Baseline Measurements for Humpback Whales in Juneau, AK	USDOC	20-169G	36,886	
11.U04	R&DC	MSE for Subsistence Fisheries of the Kuskokwim River Watershed	USDOC	AC-2102A	1,710	
11.U05	R&DC	Support for NWS Polar-Satellite Antenna Systems	USDOC	UWMSN-2023-271-ASSA3 *PENDING*	102,424	
11.U06	R&DC	Assessing Kuskokwim salmon with environmental DNA	USDOC	AC-2205	807	
12.U01	R&DC	Resilience of boreal ecosystems assessed using high-frequency records of dissolved organic matter and nitrate in streams	USDOD	W912HQ18C0082	165,115	
12.U02	R&DC	Resiliency and Vulnerability of Boreal Forest Habitat to the Interaction of Climate and Fire Disturbance across DoD Lands of Interior Alaska	USDOD	SUBAGREEMENT NO. 1003724-03	2,548	
12.U03	R&DC	OASD(NCB/TRAC) UARC for Research and Development in the Geophysical Detection of Nuclear Proliferation - ADMINISTRATION	USDOD	HQ003418D0027 HQ003418F0642	110,340	
12.U04	R&DC	POA53-CESU 18-06 Mgt. Invasive Species, Ironwood Trees, Bellows Air Force Station, Oahu	USDOD	W911KB-14-2-0001 AO 28 MOD 5	206,735	
12.U05	R&DC	UARC FIXED FEE ALL	USDOD	HQ003418D0027 FIXED FEES	1,121,945	
12.U06	R&DC	Management, Species, Salmon Otter Lake Drainage	USDOD	W911KB-19-2-2001 MOD 2	66,311	
12.U07	R&DC	Management Species, Bat Survey	USDOD	W911KB-19-2-2002 MOD 1	62	
12.U08	R&DC	Mgt, Species, Beluga Whale Prey , All waters but Sixmile	USDOD	W911KB-19-2-2500 MOD 2	22,878	
12.U09	R&DC	Army Collection Curation	USDOD	ORDER# W6L7AA-IGSA-FY1902	16,379	
12.U10	R&DC	Management Species, Invasive Species--Multi Plant Species	USDOD	W911KB-19-2-2004 MOD 2	66,656	
12.U11	R&DC	Habitat Management & Mission Vulnerability, JBER Alaska	USDOD	W911KB-19-2-2503 MOD 1	39	
12.U12	R&DC	UARC T5 ARCTIC GRAVITY	USDOD	HQ003418D0027 HQ003420F0255	103,331	
12.U13	R&DC	UARC T6 HSAS	USDOD	HQ003418D0027 HQ003420F0283	495,048	495,048
12.U14	R&DC	GDPN UARC T8 Arctic GeoData	USDOD	HQ003418D0027 HQ003420F0285	13,395,826	7,124,454
12.U15	R&DC	UARC T07 - Improving Small Event Characterization and Determination of Moment Tensor Uncertainties	USDOD	HQ003418D0027 HQ003420F0284	388,502	201,154
12.U16	R&DC	GDPN UARC Task Order #9	USDOD	HQ003418D0027 HQ003421F0012	446,517	159,744
12.U17	R&DC	Management, Species, Rare Plant Inventory (FXSB61516620)	USDOD	W911KB-20-2-2511	2,234	
12.U18	R&DC	AtmoSense Background Characterization (ABC)	USDOD	SUB# 54122	140,040	
12.U19	R&DC	AIRWaveS: Atmosphere-Ionosphere Responses to Wave Signals	USDOD	L0131	28,941	
12.U20	R&DC	Arctic and Subarctic Engineering Design Tool: Technology Transfer UFC 3-130 Revision	USDOD	W913E521C0010	46,843	
12.U21	R&DC	GDPN UARC - Task Order 10	USDOD	HQ003418D0027 HQ003421F0549	120,398	
12.U22	R&DC	ALCOM Arctic Initiatives	USDOD	FA500020D0013/FA500021F0066	8,268	
12.U23	R&DC	Secure and Resilient Power Generation in Cold Regions Environments	USDOD	W913E521C0017	1,032,188	276,660
12.U24	R&DC	ALCOM Arctic Initiatives - ADSO/ARSOC (under Master G14217)	USDOD	FA251821F0025/F3LPBA1039A002 1	35,000	
12.U25	R&DC	GDPN UARC - TO11 - Counter-Unmanned Aircraft System Technology to Protect Department of Defense Assets in the Arctic	USDOD	HQ003418D0027 HQ003422F0009	3,207,284	945,568
12.U26	R&DC	CubeSat Communications Platform (CCP) for On-orbit Verification and Validation of Communication Protocols aimed at Maximizing Information Throughput	USDOD	CP0072007 (FFP)	148,965	
12.U27	R&DC	ADAC UNH Oil Spill Detection Project	USDOD	TASK ORDER # 70Z02322FMR00001	42,330	
12.U28	R&DC	Army IGSA for Consultant A&E Service Contracting	USDOD	W6L7AA-IGSA-A601P-21-0001	837,941	
12.U28	R&DC	Army IGSA for Consultant A&E Service Contracting	USDOD	W6L7AA-IGSA-A601P-21-0001	63,814	
12.U29	R&DC	TO12 - Enhancing Global Nuclear Detection	USDOD	HQ003418D0027 / HQ003422F0254	118,765	
12.U30	R&DC	UARC - TO13 - Hybrid Power Station (HPS) Upgraded and Subject Matter Expert (SME) Support	USDOD	HQ003418D0027 HQ003422F0323	274,411	
12.U31	R&DC	LRDR Space Weather Risk Reduction	USDOD	174429	23,315	
12.U32	R&DC	GDPN UARC - TO14 - 3D Elevation Products	USDOD	HQ003418D0027 / HQ003422F0460	6,268,156	6,225,583
12.U33	R&DC	Alaska Preparedness and Response Contingency Planning	USDOD	FA500020D0013/FA251822F0062	71,382	
16.U01	R&DC	Evaluation of Alaska Department of Corrections Statewide Recidivism Reduction Strategic Plan	USDOJ	ADN 2020013-4	14,631	
16.U02	R&DC	Support for Research, Testing, and Evaluation of Counter-Unmanned Aerial Systems in Law Enforcement Operations	USDOJ	15PNUI-22-GK-00247-BRND	43,919	
21.U01		State Small Business Credit Initiative (SSBCI) - Operating Funds	USTREAS	G00015169	239,973	
43.U01	R&DC	Time History of Events and Macroscale Interactions during Substorms (THEMIS) - Extended Phase E FY21	NASA	SUB# 00010657/PO#BB01694894	80,274	

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43.U02	R&DC	AGN Feeding and Feedback in NGC 4151	NASA	JWST-AR-02554.004-A	1,478	
43.U03	R&DC	Dust in the Wind: testing a new paradigm for the nature of AGN feedback	NASA	JWST-GO- 02064.009-A	626	
43.U04	R&DC	Closing in on the Launching Sites of AGN outflows	NASA	JWST-GO-01670.002-A AMND 1	40,792	
47.U01	R&DC	PFISR OPERATIONS AND MAINTENANCE SUPPORT	NSF	SUB# 35444 (AGS-1840962)	429,340	
47.U02	R&DC	Precipitating Change With Alaskan and Hawaiian Schools: Bridging Indigenous and Western Science While Modeling Mitigation of Coastal Erosion	NSF	SUBAWARD NO. 354.21.01 AMD 1	29,161	
47.U03	R&DC	NSF Assignment Agreement for Olivia Lee	NSF	2147831 (OPP)	79,330	
47.U04	R&DC	AccelNet-Implementation: Crustal Ocean Biosphere Research Accelerator (COBRA)	NSF	301050B	24,359	
47.U05	R&DC	Belmont Forum Collaborative Research: AWERRS Arctic Wetlands Ecosystems – Resilience through Restoration & Stewardship	NSF	2114864	15,684	
47.U06	R&DC	UAF contribution to "NSF Convergence Accelerator Track E: Backyard Buoys: Equipping Underserved Communities with Ocean Intelligence Platforms"	NSF	H0034-03	27,422	
81.U01	R&DC	UAF participation in: "Resilient Alaskan Distribution system Improvements using Automation, Network analysis, Control, and Energy storage"	ERGY	STANDARD RESEARCH CONT. 197572	44,599	
81.U02	R&DC	Interdisciplinary Research for Arctic Coastal Environments (INTERFACE)	ERGY	585557 / EP72698	716,824	
81.U03	R&DC	INL Consultation Assistance	ERGY	CONTRACT NO. 226920 MOD 9	105,388	
81.U04	R&DC	The importance of power: valuation of electricity	ERGY	7552897 MOD 4	2,633	
81.U05	R&DC	DOE-ARM Lead Mentor Arctic Precipitation	ERGY	NO. 0F-60237	218,764	
81.U06	R&DC	ARM Lead Mentor 2020	ERGY	1F-60249	148,305	
81.U07	R&DC	Classification of Cloud Particle Imagery and Thermodynamics (COCPIT): Development of a New Tool for Classification, Environmental Identification, and Exploration of Cloud Particle Images Captured During DOE Field Campaigns	ERGY	2-89114	17,221	
81.U08	R&DC	Pilot Heavy-Duty Electric Vehicle (EV) Demonstration for Municipal Solid Waste Collection	ERGY	PO# 2021001664	8,689	
81.U09	R&DC	Implement, Run, and Evaluate a Marine Biogeochemistry capability in an Artic-focused configuration of the Energy Exascale Earth System Model (E3SM-Artic) Research and Development Services	ERGY	629033 / PO EP124510	78,214	
81.U10	R&DC	UAF participation in "Patterns and Value of Co-Adoption of Solar and Related Energy Technologies"	ERGY	CON-80003265 (GR114320)	10,034	
81.U11	R&DC	Preventing the Next Pandemic: Biosurveillance of Paleopathogen Release Due to Climate Change	ERGY	626546 / PO EP35749	10,661	
81.U12	R&DC	Real-Time Earthquake Monitoring and Reporting Supporting Missile Defense Agency Operations at Fort Greely, Alaska	ERGY	NO. B655882	25,699	
81.U13	R&DC	Marine Energy Net Zero Microgrid: Data Collection, Toolkit Development and Use Case Analysis	ERGY	283143	5,211	
84.U01		Language Pathways	USDOE	540-20-2125	39,030	
84.U02		Box of Treasures: Deepening the Connections	USDOE	840-21-2480	289,185	
84.U03		FY23 Perkins Postsecondary PWSC Maritime Program	USDOE	ADN 05234046 EL 23.156.02	49,629	
93.U01	R&DC	CCCHST NPETE Financial Support PWSC FY16	USDHHS	7211522 MOD4 NCE	125	
93.U02	R&DC	Assessing the Role of Culture in Reducing Recidivism among Alaska Native and American Indian Women	USDHHS	SUBK00011394 MOD4 NCE	3,225	
93.U03	R&DC	Project ECHO: National Nursing Home COVID-19 Action Network	USDHHS	SUBCONTRACT 3RIK7 AMND 2	98,339	
93.U04	R&DC	CEIRR Data Management and Study Integration (DMSI)	USDHHS	0258-C504-4609	35,075	
93.U05	R&DC	Pharmacodynamic and prototype refinement of BCP-191	USDHHS	BCP-191/BPO64417	67,203	
93.U06	R&DC	FY23 Salary for SOA Virology Lab - Jiguo "Jack" Chen	USDHHS	6NU50CK000509-02-06	57,536	
93.U07	R&DC	Kuskokwim Health Sciences Facility	USDHHS	CE146625	14,897	
93.U08	R&DC	Rural Alaska Students in One-Health Research (RASOR)	USDHHS	R25GM129838	146,118	
93.U09	R&DC	Ketchikan Gateway Borough School District AWARE	USDHHS	AWD DTD 05/30/23	1,449	
93.U10	R&DC	NNLM: Region 5 Supplemental Collection Equity Award	USDHHS	AWD DTD 4/14/23 \$1,500	1,500	
97.U04		FEMA for 2018 Earthquake UAF MEF Earthquake Repairs	USDHS	590307	87,202	
97.U05		FEMA for 2018 Earthquake UAA MEF Earthquake Repairs	USDHS	590308	1,695,230	
98.U01	R&DC	Feed the Future Innovation Lab for Food Safety	USAID	F0004868402100	31,462	
Total for University of Alaska					256,807,478	26,965,919
Total Federal Financial Assistance					5,721,033,268	928,071,274

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ABBREVIATIONS

A

AAC	Alaska Aerospace Corporation
AAM	Alaska Administrative Manual
ACF	Administration for Children and Families
ACFR	Annual Comprehensive Financial Report
ACS	Alaska Court System
ACT	Alaska Community Transit
AEA	Alaska Energy Authority
AGDC	Alaska Gasline Development Corporation
AHFC	Alaska Housing Finance Corporation
AIA	Alaska International Airport
AIAS	Alaska International Airport System
AIDEA	Alaska Industrial Development and Export Authority
AIP	Airport Improvement Program
AK	Alaska
AL	Assistance Listing
ALDER	Alaska Data Enterprise Reporting
APF	Alaska Permanent Fund
ARIES	Alaska's Resource for Integrated Eligibility Services
ARP ESSER	American Rescue Plan ESSER
AS	Alaska Statute
AWIB	Alaska Workforce Investment Board

B

BFY	Budget Fiscal Year
BLM	Bureau of Land Management

C

CBRF	Constitutional Budget Reserve Fund
CCAP	Child Care Assistance Program
CCDF	Child Care and Development Fund
CCG	Child Care Grant
CFR	Code of Federal Regulations
CHIP	Children's Health Insurance Program

CIP	Construction in Progress
CISA	Certified Information Systems Auditor
CISO	Chief Information Security Officer
CMS	Centers for Medicare and Medicaid Services
CNS	Child Nutrition Services
COVID-19	Coronavirus Disease 2019
CPA	Certified Public Accountant
CRCED	College of Rural and Community Development
CRF	Coronavirus Relief Fund
CSLRF	Coronavirus State and Local Fiscal Recovery
CTR	Crew Time Report

D

DAS	Division of Administrative Services
DBE	Disadvantage Business Enterprise
DBH	Division of Behavioral Health
DCCED	Department of Commerce, Community, and Economic Development
DCP	Deferred Compensation Plan
DCRA	Division of Community and Regional Affairs
DEC	Department of Environmental Conservation
DEED	Department of Education and Early Development
DFCS	Department of Family and Community Services
DFG	Department of Fish and Game
DFMS	Division of Finance and Management Services
DHCS	Division of Health Care Services
DHSS	Department of Health and Social Services
DLA	Division of Legislative Audit
DLWD	Department of Labor and Workforce Development
DMVA	Department of Military and Veterans' Affairs
DNR	Department of Natural Resources
DOA	Department of Administration
DOC	Department of Corrections
DOF	Division of Finance
DOH	Department of Health
DOI	Division of Insurance
DOR	Department of Revenue

DOTPF	Department of Transportation and Public Facilities
DPA	Division of Public Assistance
DPD	Division of Program Development
DPS	Department of Public Safety
DRB	Division of Retirement and Benefits
DUNS	Data Universal Numbering System

E

EBT	Electronic Benefit Transfer
ECOS	Energy Community Online System
EFF	Emergency Firefighter
EIS	Eligibility Information System
ELC	Epidemiology and Laboratory Capacity for Infectious Diseases
ESF	Education Stabilization Fund
ESSER	Elementary and Secondary School Emergency Relief
ET	Eligibility Technician
ETA	Employment and Training Administration

F

FAA	Federal Aviation Administration
FCTR	Federal Cash Transaction Report
FERC	Federal Energy and Regulatory Commission
FEMA	Federal Emergency Management Agency
FFATA	Federal Funding Accountability and Transparency Act
FFCRA	Families First Coronavirus Response Act
FFY	Federal Fiscal Year
FGRA	Formula Grants for Rural Areas
FHWA	Federal Highway Administration
FIS	Fidelity Information Services
FISP	Facilities Inventory and Support Plan
FMAG	Fire Management Assistance Grant
FNS	Food and Nutrition Service
FSRS	FFATA Subaward Reporting System
FY	Fiscal Year

G

GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GF	General Fund
GMS	Grants Management System
GOV	Office of the Governor

H

HAP	Heating Assistance Policy
HB	House Bill
HEERF	Higher Education Emergency Relief Fund
HRM	IRIS Payroll Module
HUD	Housing and Urban Development

I

ICA	Immunization Cooperative Agreement
IEVS	Income Eligibility and Verification System
IRIS	Integrated Resource Information System
ISF	Information Services Fund
ISP	Information Security Policy
IT	Information Technology

L

LAW	Department of Law
LEA	Local Education Agency
LIHEAP	Low-Income Home Energy Assistance Program

M

MAGI	Modified Adjusted Gross Income
MMIS	Medicaid Management Information System
MOE	Maintenance of Effort
MSI	Minority Serving Institution

N

NCCI	National Correct Coding Initiative
NGMOMP	National Guard Military Operations and Maintenance Project
NGNMRS	National Guard and Alaska Naval Militia Retirement System
NIST	National Institute of Standards and Technology
NSLDS	National Student Loan Database System

O

OGP	Oil and Gas Production
OIT	Office of Information Technology
OMB	Office of Management and Budget

P

PARF	Personnel Action Request Form
PEAF	Pandemic Emergency Assistance Fund
PHE	Public Health Emergency
PMS	Payment Management System
PW	Project Worksheet
P.O.	Post Office
P-EBT	Pandemic Electronic Benefit Transfer

Q

QPR	Quarterly Progress Report
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R

RSA	Reimbursable Service Agreement
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S

SAM	System of Award Management
SBRF	Statutory Budget Reserve Fund
SEFA	Schedule of Expenditures of Federal Awards
SLA	Session Laws of Alaska
SLFRF	State and Local Fiscal Recovery Funds
SNAP	Supplemental Nutrition Assistance Program
SOA	State of Alaska

SPAF	Summary Schedule of Prior Audit Findings
SPED	Special Education
SSD	Support Services Division

T

TANF	Temporary Assistance for Needy Families
TRMS	Tax Revenue Management System

U

UA	University of Alaska
UAA	University of Alaska Anchorage
UAF	University of Alaska Fairbanks
UAS	University of Alaska Southeast
UEI	Unique Entity Identifier
UI	Unemployment Insurance
U.S.	United States
USDA	U.S. Department of Agriculture
USDHHS	U.S. Department of Health and Human Services
USDHS	U.S. Department of Homeland Security
USDOD	U.S. Department of Defense
USDOJ	U.S. Department of the Interior
USDOL	U.S. Department of Labor
USDOT	U.S. Department of Transportation
USED	U.S. Department of Education
USFS	U.S. Forest Service
USTreasury	U.S. Department of the Treasury

V

VE	Value Engineering
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W

WIOA	Workforce Innovation and Opportunity Act
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