

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

SUMMARY OF: State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2024

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 \$5.5 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 24, 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 audit includes unmodified financial statement opinions on all opinion units except for Governmental Activities and Governmental Fund – General Fund, which were qualified due to the following: the Department of Health did not obtain a System and Organization Controls 1 Type 2 report covering controls over financial reporting of Medicaid payments processed by service organizations for FY 24. As a result, we have insufficient evidence to determine if Medicaid related financial activity is properly reported in the basic financial statements. During FY 24, the Medicaid Management Information System processed approximately \$2.4 billion in General Fund expenditures and Governmental Activities expenses, resulting in approximately \$1.8 billion in General Fund federal grants-in-aid and Governmental Activities Operating Grants and Contributions revenue, \$221.8 million in General Fund accounts payable and accrued liabilities, and \$166.1 million in General Fund due from other governments.

The State has substantially complied with the applicable laws and regulations in the administration of its major federal financial assistance programs, except for the Pandemic

Electronic Benefit Transfer Food Benefits program, the Supplemental Nutrition Assistance program cluster, the Fish and Wildlife cluster, the Coronavirus State and Local Fiscal Recovery Funds, the Education Stabilization Fund, the Temporary Assistance for Needy Families program, the Children's Health Insurance program, the Medicaid cluster, and the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program.

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 85 findings, of which 25 are unresolved issues from the prior 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, 2024.

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May 15, 2025

Honorable Members of the
Alaska State Legislature

The Honorable Michael J. Dunleavy
Governor
State of Alaska

The Honorable Juliet T. Hodgkins
Acting 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, 2024. 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 24, 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 23 single audit contained 71 findings; this report presents a total of 85 findings, 25 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 Hodgkins

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May 15, 2025

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.

A handwritten signature in black ink, appearing to read "Kris Curtis", is centered on the page.

Kris Curtis, CPA, CISA
Legislative Audit

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ORGANIZATIONAL CHART

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Voters of Alaska

LEGISLATIVE BRANCH

House

Senate

EXECUTIVE BRANCH

Office of the
Governor

JUDICIAL BRANCH

University
of Alaska

Departments

Administration

Family and
Community
Services

Revenue

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

Natural Resources

Health

Fish and Game

Commerce,
Community,
and Economic
Development

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

Law

Corrections

Environmental
Conservation

Military and
Veterans' Affairs

Alaska Aerospace Corporation

Public Safety

Labor and
Workforce
Development

Transportation
and Public
Facilities

Education
and Early
Development

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

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Independent Auditor's Report

Members of the Legislative Budget
and Audit Committee

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Alaska, as of and for the year ended June 30, 2024, 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	Qualified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Unmodified
Governmental Fund – General Fund	Qualified
Governmental Fund – Alaska Permanent Fund	Unmodified
Enterprise Fund – Alaska International Airports	Unmodified
Aggregate Remaining Fund Information	Unmodified

Qualified Opinions on the Governmental Fund – General Fund and Governmental Activities

In our opinion, based on our audit and the report of the other auditors, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Governmental Fund – General Fund and Governmental Activities of the State of Alaska, as of June 30, 2024, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on the Business-Type Activities, Aggregate Discretely Presented Component Units, Governmental Fund – Alaska Permanent Fund, Enterprise Fund – Alaska International Airports, 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 business-type activities, the aggregate discretely presented component units, governmental fund Alaska Permanent Fund, enterprise fund Alaska International Airports, and the aggregate remaining fund information of the State of Alaska, as of June 30, 2024, 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, Alaska International Airports, 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, 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, 2024.

Opinion Unit	Percentage of Assets	Percentage of Revenues
Governmental Activities	88%	44%
Business-Type Activities	75%	72%
Aggregate Discretely Presented Component Units	91%	93%
Governmental Fund – General Fund	81%	4%
Governmental Fund – Alaska Permanent Fund	100%	100%
Enterprise Fund – Alaska International Airports	100%	100%
Aggregate Remaining Fund Information	94%	84%

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 Qualified and Unmodified Opinions

We conducted our audit 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 qualified and unmodified audit opinions. Certain entities of the State of Alaska were not audited in accordance with *Government Auditing Standards*. These entities include: the Retiree Health Fund (a proprietary fund), the Pension and Other Employee Benefit Trust Funds (fiduciary funds), Invested Assets Under the Investment Authority of the Commissioner of the Department of Revenue (certain cash and investment accounts), Alaska Municipal Bond Bank Authority (a discretely presented component unit), and 92 percent of assets and 59 percent of revenues respectively of the Alaska Energy Authority's (a discretely presented component unit) Governmental Activities and Major Special Revenue Fund opinion units.

Matter Giving Rise to Qualified Opinions on Governmental Fund – General Fund and Governmental Activities

The State of Alaska's Medicaid Management Information System (MMIS) is used to process the bulk of all Medicaid payments. The Department of Health contracts with service organizations for, among other duties, claims processing and system administration of MMIS. The Department of Health did not obtain a System and Organization Controls (SOC) 1 Type 2 report covering controls over financial reporting of Medicaid payments processed by these service organizations for FY 24. Without a SOC 1 Type 2 report for these service organizations, we are unable to obtain adequate evidence of internal controls over financial reporting related to Medicaid payments. Substantive procedures alone are insufficient to obtain sufficient appropriate audit evidence over MMIS and related financial activity. As a result, we have insufficient evidence to determine if MMIS related financial activity is properly reported as included in the statement of revenues, expenditures, and changes in fund balance, balance sheet, statement of net position, and statement of activities.

During FY 24, the State of Alaska's MMIS processed approximately \$2.4 billion in General Fund expenditures and Governmental Activities expenses resulting in approximately \$1.8 billion in General Fund federal grants-in-aid and Governmental Activities Operating Grants and Contributions revenue, \$221.8 million in General Fund accounts payable and accrued liabilities, and \$166.1 million in General Fund due from other governments.

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

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, except for the possible effects on Medicaid expenditures and revenues as described in the *Matter Giving Rise to Qualified Opinions on the Governmental Fund – General Fund and Governmental Activities paragraphs above*, the SEFA is fairly stated, in all material respects, in relation to the basic 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 May 13, 2025, 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.

A handwritten signature in dark ink, appearing to read 'Kris Curtis', with a stylized, cursive script.

Kris Curtis, CPA, CISA
Legislative Auditor

Juneau, Alaska

May 13, 2025, except for our report on the SEFA, which is dated May 14, 2025.

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, 2024. 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 2024 by \$97.4 billion (net position). Of this amount, \$9.5 billion represents net investment in capital assets, \$75.3 billion is restricted for various purposes, and unrestricted net position is \$12.6 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 \$87.4 billion, with \$15.5 billion unrestricted (includes committed, assigned, and unassigned), \$71.6 billion nonspendable, and \$263.8 million restricted to specific purposes such as development, debt, education, and health and human services. The nonspendable fund balance includes \$70.7 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 \$5.6 billion. This is an increase of \$522.2 million from FY 2023. The increase is mainly due to an unassigned fund balance increase of \$591.9 million, offset by a decrease of \$72.0 million of committed fund balance.

Long-term debt

- As a result of this year's activity, the State's total long-term debt increased by \$229.0 million (3.55 percent). Long-term debt increased primarily due to a 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 subscription-based information technology arrangements (SBITA) 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 96.1 percent of total government-wide cash and investments and 88.5 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 fund of the State of Alaska. The International Airports Fund is 3.1 percent of total government-wide liabilities (excluding component units). The proprietary funds financial statements present detail for this fund 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 \$97.4 billion at the close of FY 2024 (see table below). By far the largest portion of the State's net position (82.6 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 (\$70.7 billion) may not be spent.

The remainder of the State's net position (17.4 percent) represents net investment in capital assets (\$9.5 billion), resources that are subject to external restrictions of how they may be used (\$4.6 billion), and the remaining is unrestricted net position.

Net Position (Stated in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	FY 2024	FY 2023	FY 2024	FY 2023	FY 2024	FY 2023
Current and Other Noncurrent Assets	\$ 95,943	\$ 91,122	\$ 2,982	\$ 2,686	\$ 98,925	\$ 93,808
Capital Assets	9,364	8,871	1,103	1,088	10,467	9,959
Total Assets	105,307	99,993	4,085	3,774	109,392	103,767
Deferred Outflows of Resources	637	641	14	12	651	653
Long-term Liabilities	6,245	6,019	442	439	6,687	6,458
Other Liabilities	5,693	4,384	60	56	5,753	4,440
Total Liabilities	11,938	10,403	502	495	12,440	10,898
Deferred Inflows of Resources	115	184	48	29	163	213
Net Position:						
Net Investment in Capital Assets	8,581	8,156	891	846	9,472	9,002
Restricted	73,914	68,471	1,417	1,235	75,331	69,706
Unrestricted	11,396	13,420	1,242	1,181	12,638	14,601
Total Net Position	\$ 93,891	\$ 90,047	\$ 3,550	\$ 3,262	\$ 97,441	\$ 93,309

The net position of governmental activities increased \$3,844 million and business-type activities increased \$288 million. Governmental activities net position increased due to an 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 2024.

Changes in Net Position (Stated in millions)						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	FY 2024	FY 2023	FY 2024	FY 2023	FY 2024	FY 2023
Revenues						
Program Revenues						
Charges for Services	\$ 2,222	\$ 2,428	\$ 423	\$ 399	\$ 2,645	\$ 2,827
Operating Grants	4,068	4,442	27	36	4,095	4,478
Capital Grants	913	888	79	46	992	934
General Revenues						
Taxes	1,928	2,779	—	—	1,928	2,779
Interest and Investment Income/(Loss)	5,996	4,748	118	84	6,114	4,832
Payments In from Component Units	18	43	—	—	18	43
Other Revenues	71	66	1	—	72	66
Total Revenues	15,216	15,394	648	565	15,864	15,959
Expenses						
General Government	472	332	—	—	472	332
Alaska Permanent Fund Dividend	836	2,071	—	—	836	2,071
Education and University	2,461	2,396	—	—	2,461	2,396
Health and Human Services	4,318	4,150	—	—	4,318	4,150
Law and Justice	291	259	—	—	291	259
Public Protection	1,070	1,010	—	—	1,070	1,010
Natural Resources	370	336	—	—	370	336
Development	175	181	—	—	175	181
Transportation	1,216	1,199	—	—	1,216	1,199
Intergovernmental	123	145	—	—	123	145
Debt Service	39	44	—	—	39	44
Loans	—	—	12	8	12	8
Insurance	—	—	154	138	154	138
Airports	—	—	194	181	194	181
Total Expenses	11,371	12,123	360	327	11,731	12,450
Excess (Deficiency) of Revenues						
Over Expenditures	3,845	3,271	288	238	4,133	3,509
Transfers	—	(5)	—	—	—	(5)
Change in Net Position	3,845	3,266	288	238	4,133	3,504
Net Position - Beginning of Year (restated)	90,047	86,781	3,262	3,024	93,309	89,805
Net Position - End of Year	\$ 93,892	\$ 90,047	\$ 3,550	\$ 3,262	\$ 97,442	\$ 93,309

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 \$87.4 billion, an increase of \$3.1 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 \$2.7 billion, and \$2.9 billion, respectively. The Alaska Permanent Fund (earnings reserve account) had an unrestricted fund balance of \$9.7 billion of which \$6.1 billion is assigned and \$3.7 billion is committed. The remaining nonmajor governmental funds had committed fund balances of \$130.9 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 (\$70.7 billion), and other items that are nonspendable, such as inventory, advances and prepaid items, and principal (\$927.7 million), and amounts restricted for a variety of other purposes (\$263.8 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 \$5.6 billion, while total fund balance reached \$5.8 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 47.5 percent of total General Fund expenditures, while total fund balance represents 49.0 percent of that same amount.

The fund balance of the State's General Fund increased by \$571.2 million during the current fiscal year. For FY 2024, the most significant source of revenue was federal revenues (54.6 percent) followed by taxes (21.9 percent).

General Fund revenues for FY 2024 were \$8.7 billion, a decrease of \$1,094.2 million compared to revenues of \$9.8 billion for FY 2023. Revenues by source for FY 2024 are compared to FY 2023 in the following schedule (in millions):

Revenue Source	FY 2024	Percent	FY 2023	Percent
Taxes	\$ 1,915.3	21.9 %	\$ 2,764.8	28.1 %
Rents and Royalties	1,197.7	13.7	1,221.7	12.4
Interest and Investment Income/(Loss)	368.5	4.2	279.4	2.8
Federal	4,775.5	54.6	5,109.4	52.0
Miscellaneous	487.7	5.6	463.6	4.7
Total Revenue	<u>\$ 8,744.7</u>	<u>100.0 %</u>	<u>\$ 9,838.9</u>	<u>100.0 %</u>

The primary components of the \$1,094.2 million decrease in General Fund revenue were a \$849.50 million decrease in taxes and a \$333.90 million decrease in federal revenue.

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, 2024, this amounted to \$58.4 billion. The sources of contributions and appropriations of the fund, since inception, were as follows: \$19.8 billion in dedicated mineral revenues; \$23.6 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 \$12.4 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 2024 balance sheet reflects a commitment of fund balance of \$3.7 billion for transfer during FY 2025.
- **Assigned Fund Balances:** The assigned fund balances, which are available for legislative appropriation per AS 37.13.145, consist of \$4.4 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 \$44 million in appropriations (or 0.2 percent). The net effect of increases and decrease in appropriations can be briefly summarized as follows:

- \$1,182 million decrease allocated to transportation
- \$663 million increase allocated to public protection
- \$110 million increase allocated to development
- \$264 million increase allocated to health and human services
- The balance is allocated across several expenditure functions

The difference between the final amended budget and actual expenditures was \$10.3 billion (or 45.4 percent). The difference was primarily due to multiyear appropriations exceeding expenditures within FY 2024 by \$6.0 billion in transportation and a \$2.1 billion in health and human services.

The difference between the final amended budget and actual revenues was \$10.0 billion (or 53.0 percent). The difference was primarily due to multiyear appropriations exceeding revenues within FY 2024 by \$9.1 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, 2024, amounts to \$9.5 billion. The table below displays total capital assets, net of accumulated depreciation. Depreciation charges for FY 2024 totaled \$627 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 2024	FY 2023	FY 2024	FY 2023	FY 2024	FY 2023
Land	\$ 1,108	\$ 1,104	\$ 31	\$ 31	\$ 1,139	\$ 1,135
Buildings	1,352	1,326	499	524	1,851	1,850
Equipment	639	590	35	32	674	622
Infrastructure	3,869	3,856	512	482	4,381	4,338
Intangibles	389	297	—	—	389	297
Construction in Progress	2,007	1,699	26	18	2,033	1,717
Total Capital Assets	\$ 9,364	\$ 8,872	\$ 1,103	\$ 1,087	\$ 10,467	\$ 9,959

In FY 2024, increases were mainly in construction in progress with an increase of \$316 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 \$1,114 million. Of this amount, \$573 million was general obligation bonds, and \$541 million of revenue bonds payable comprised of \$286 million issued by the Northern Tobacco Securitization Corporation (NTSC), and \$255 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 \$255 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 2024	FY 2023	FY 2024	FY 2023	FY 2024	FY 2023
Revenue Bonds Payable	\$ 286	\$ 297	\$ 255	\$ 268	\$ 541	\$ 565
General Obligation Debt	573	620	—	—	573	620
Leases and SBITA Payable	523	439	—	—	523	439
Unearned Revenue	90	141	34	28	124	169
Certificates of Participation	15	17	—	—	15	17
Compensated Absences	216	201	6	6	222	207
Claims and Judgments	199	201	—	—	199	201
Pollution Remediation	120	126	14	14	134	140
Other Noncurrent Liabilities	34	34	42	39	76	73
Net Pension Liability	4,190	3,943	90	84	4,280	4,027
Total	\$ 6,246	\$ 6,019	\$ 441	\$ 439	\$ 6,687	\$ 6,458

The State's total long-term debt increased by \$229 million (3.55 percent) during FY 2024. 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 \$1.7 billion net pension liability, and \$895.9 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, 2024, the State's General Obligation debt ratings were AA/AA/Aa3/A+ from S&P Global Ratings (S&P), Kroll Bond Rating Agency (Kroll), Moody's Investors Service, Inc. (Moody's), and Fitch Ratings (Fitch), respectively. The outlook on the Moody's and Fitch ratings is positive, and the outlook on all other ratings 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 \$1.8 billion during FY 2023 to \$2.2 billion during FY 2024. The Teacher's Retirement System's (TRS) net investment income increased from \$0.8 billion during FY 2023 to \$1.0 billion during FY 2024.

The Permanent Fund ended the fiscal year at 7.90 percent total return. The components of this increase were \$1.7 billion in bond interest, stock dividends, and cash flow income from other investments, \$533 million in dedicated mineral deposits, increase in the fair value of investments of \$4.0 billion, offset by operating expenses and other appropriations of \$157 million, the General Fund transfer of \$3.5 billion, and the Alaska Capital Income Fund transfer of \$24 million. This represents a significant increase from the 5.18 percent total return in FY 2023 and is just ahead of the median projection of 7.40 percent. 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 2024 was 4.5 percent, up slightly from the seasonally adjusted average unemployment rate for FY 2023 of 4.3 percent. Alaska's five year average (2020 to 2024) was 6.8 percent. The United States unemployment rate for FY 2024 was 3.8 percent.
- Total General Fund revenue for FY 2024 was \$8.7 billion. Three sources of revenue accounted for 90.2 percent of total state revenue; federal, taxes, and rents and royalties. Federal accounted for 54.6 percent, taxes accounted for 21.9 percent, and rents and royalties accounted for 13.7 percent of general fund revenue. The State's budget is primarily structured around petroleum and federal revenue, and transfers from the Alaska Permanent Fund. 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 2024 crude oil and natural gas liquids production in the State of Alaska for the North Slope averaged 461 thousand barrels per day. This is nineteen thousand barrels per day less than in the prior year. In Cook Inlet, production averaged slightly under nine thousand barrels per day; a decrease of less than 500 barrels per day compared to the prior year.
- The State of Alaska FY 2024 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 (\$1,312/resident) was paid to each qualifying Alaskan for a total of \$0.8 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.

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Basic Financial Statements



STATE OF ALASKA
Statement of Net Position
Government-wide
June 30, 2024
(Stated in Thousands)

STATEMENT 1.01

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Cash and Investments	\$ 88,363,513	\$ 2,203,655	\$ 90,567,168	\$ 2,395,569
Accounts Receivable - Net	489,997	38,015	528,012	75,403
Interest and Dividends Receivable	222,437	13,064	235,501	36,274
Internal Balances	2,115	(2,115)	—	—
Due from Primary Government	—	—	—	16,836
Due from Component Units	5,254	—	5,254	3,641
Due from Other Governments	948,188	30,929	979,117	74,679
Loans, Notes, Bonds, and Leases Receivable	54,839	552,166	607,005	5,711,172
Inventories	39,472	—	39,472	17,627
Reposessed Property	—	142	142	—
Restricted Assets	18	101,608	101,626	2,425,772
Securities Lending Collateral	3,648,891	—	3,648,891	77,368
Net Pension Asset	40,107	—	40,107	—
Net OPEB Asset	2,062,456	41,512	2,103,968	181,649
Other Assets	65,763	2,597	68,360	54,236
Capital Assets:				
Equipment, Net of Depreciation	639,264	34,787	674,051	341,139
Buildings, Net of Depreciation	1,352,219	499,179	1,851,398	1,230,950
Library Books, Net of Depreciation	—	—	—	5,301
Infrastructure, Net of Depreciation	3,868,657	512,156	4,380,813	863,936
Intangibles, Net of Amortization	389,227	—	389,227	35,581
Museum Collections	—	—	—	7,410
Land / Right-of-Way	1,107,534	31,203	1,138,737	139,891
Construction in Progress	2,006,900	25,742	2,032,642	484,091
Total Assets	105,306,851	4,084,640	109,391,491	14,178,525
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	637,065	13,693	650,758	113,591
LIABILITIES				
Accounts Payable and Accrued Liabilities	2,029,849	52,330	2,082,179	152,501
Obligations Under Securities Lending	3,648,891	—	3,648,891	77,368
Due to Primary Government	—	—	—	36,844
Due to Component Units	2,236	—	2,236	14,308
Due to Other Governments	1,596	4,237	5,833	9,202
Interest Payable	10,053	2,724	12,777	27,526
Derivative Instruments	—	—	—	27,057
Other Current Liabilities	3	292	295	82,243

This statement continues on the next page.

STATE OF ALASKA
Statement of Net Position
Government-wide
June 30, 2024
(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	221,004	5,646	226,650	18,448
Unearned Revenue	61,488	33,798	95,286	170,916
Notes, Bonds, Leases, and SBITAs Payable	112,960	16,880	129,840	195,144
Other Noncurrent Liabilities	254	—	254	1,304
Portion Due or Payable After One Year:				
Claims, Judgments, Compensated Absences, and				
Pollution Remediation	314,623	15,123	329,746	3,786
Unearned Revenue	28,045	—	28,045	323
Notes, Bonds, Leases, and SBITAs Payable	1,282,849	238,091	1,520,940	3,891,130
Net Pension Liabilities	4,190,319	89,734	4,280,053	324,662
Other Noncurrent Liabilities	33,888	42,323	76,211	21,956
Total Liabilities	11,938,058	501,178	12,439,236	5,054,718
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	115,268	47,561	162,829	1,029,983
NET POSITION				
Net Investment in Capital Assets	8,581,401	890,769	9,472,170	2,234,151
Restricted for:				
Permanent Funds				
Nonexpendable	71,573,645	—	71,573,645	697,132
Expendable	—	—	—	195,199
Pension and OPEB	2,102,563	2,419	2,104,982	—
Education	12,580	—	12,580	736,048
Development	142,478	—	142,478	134,228
Unemployment Compensation	—	693,469	693,469	—
Health and Human Services	54,191	623,625	677,816	—
Debt Service	20,757	—	20,757	669,122
Other Purposes	7,336	97,382	104,718	1,550,063
Unrestricted	11,395,639	1,241,930	12,637,569	1,991,472
Total Net Position	\$ 93,890,590	\$ 3,549,594	\$ 97,440,184	\$ 8,207,415

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, 2024
(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	\$ 471,630	\$ 31,108	\$ 26,093	\$ 7,033
Alaska Permanent Fund Dividend	836,499	—	—	—
Education	2,081,426	4,189	497,274	4
University	379,930	5	—	—
Health and Human Services	4,317,899	104,520	2,876,176	41,409
Law and Justice	291,284	5,362	24,615	—
Public Protection	1,070,211	192,089	123,827	7,715
Natural Resources	370,466	1,830,438	126,990	12,190
Development	174,870	308	93,253	2,602
Transportation	1,216,461	53,590	273,676	842,104
Intergovernmental Revenue Sharing	122,525	—	23,441	—
Debt Service	39,188	—	2,914	—
Total Governmental Activities	11,372,389	2,221,609	4,068,259	913,057
Business-Type Activities:				
Loans	12,437	11,562	370	13,264
Insurance	154,251	248,721	873	—
Airports	193,953	163,037	25,687	66,074
Total Business-Type Activities	360,641	423,320	26,930	79,338
Total Primary Government	\$ 11,733,030	\$ 2,644,929	\$ 4,095,189	\$ 992,395
Component Units:				
University of Alaska	\$ 956,815	\$ 158,042	\$ 369,395	\$ 29,711
Alaska Housing Finance Corporation	287,633	160,139	99,900	6,281
Alaska Industrial Development and Export Authority	51,598	66,123	6,621	957
Alaska Energy Authority	120,757	26,377	42,890	—
Nonmajor Component Units	340,313	282,125	125,700	—
Total Component Units	\$ 1,757,116	\$ 692,806	\$ 644,506	\$ 36,949

This statement continues on the next page.

STATE OF ALASKA
Statement of Activities
Government-wide
For the Fiscal Year Ended June 30, 2024
(Stated in Thousands)

STATEMENT 1.02

FUNCTIONS/PROGRAMS	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Primary Government:				
Governmental Activities:				
General Government	\$ (407,396)		\$ (407,396)	
Alaska Permanent Fund Dividend	(836,499)		(836,499)	
Education	(1,579,959)		(1,579,959)	
University	(379,925)		(379,925)	
Health and Human Services	(1,295,794)		(1,295,794)	
Law and Justice	(261,307)		(261,307)	
Public Protection	(746,580)		(746,580)	
Natural Resources	1,599,152		1,599,152	
Development	(78,707)		(78,707)	
Transportation	(47,091)		(47,091)	
Intergovernmental Revenue Sharing	(99,084)		(99,084)	
Debt Service	(36,274)		(36,274)	
Total Governmental Activities	(4,169,464)		(4,169,464)	
Business-Type Activities:				
Loans		\$ 12,759	12,759	
Insurance		95,343	95,343	
Airports		60,845	60,845	
Total Business-Type Activities		168,947	168,947	
Total Primary Government	(4,169,464)	168,947	(4,000,517)	
Component Units:				
University of Alaska				\$ (399,667)
Alaska Housing Finance Corporation				(21,313)
Alaska Industrial Development and Export Authority				22,103
Alaska Energy Authority				(51,490)
Nonmajor Component Units				67,512
Total Component Units				(382,855)
General Revenues				
Taxes:				
Severance Taxes	1,073,963	—	1,073,963	—
Selective Sales/Use	324,519	—	324,519	—
Income Taxes	395,789	—	395,789	—
Property Taxes	130,873	—	130,873	—
Other Taxes	2,880	—	2,880	—
Interest and Investment Income (Loss)	5,995,707	118,027	6,113,734	216,735
Tobacco Settlement	20,663	—	20,663	—
Payments in from Component Units	18,407	—	18,407	—
Payments In from Primary Government	—	—	—	339,224
Other Revenues	49,999	540	50,539	3,707
Transfers - Internal Activity	224	(23)	201	—
Total General Revenues	8,013,024	118,544	8,131,568	559,666
Change in Net Position	3,843,560	287,491	4,131,051	176,811
Net Position - Beginning of Year (Restated)	90,047,030	3,262,103	93,309,133	8,030,604
Net Position - End of Year	\$ 93,890,590	\$ 3,549,594	\$ 97,440,184	\$ 8,207,415

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

STATE OF ALASKA

STATEMENT 1.11

Balance Sheet

Governmental Funds

June 30, 2024

(Stated in Thousands)

	General Fund	Alaska Permanent Fund	Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and Investments	\$ 6,094,128	\$ 80,972,785	\$ 1,141,521	\$ 88,208,434
Accounts Receivable - Net	242,824	225,550	2,547	470,921
Interest and Dividends Receivable	23,808	198,292	337	222,437
Due from Other Funds	49,142	37,813	14,507	101,462
Due from Component Units	5,254	—	—	5,254
Due from Other Governments	946,191	—	376	946,567
Loans, Notes, Bonds and Leases Receivable	54,685	—	154	54,839
Inventories	33,324	—	—	33,324
Securities Lending Collateral	—	3,648,891	—	3,648,891
Other Assets	58,399	—	1,295	59,694
Total Assets	7,507,755	85,083,331	1,160,737	93,751,823
LIABILITIES				
Accounts Payable and Accrued Liabilities	983,116	948,118	11,611	1,942,845
Obligations Under Securities Lending	—	3,648,891	—	3,648,891
Due to Other Funds	153,122	23,553	3,625	180,300
Due to Component Units	2,236	—	—	2,236
Due to Other Governments	1,596	—	—	1,596
Unearned Revenue	88,741	—	795	89,536
Other Liabilities	33,516	—	626	34,142
Total Liabilities	1,262,327	4,620,562	16,657	5,899,546
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	454,160	—	71	454,231
FUND BALANCES				
Nonspendable:				
Inventory	33,324	—	—	33,324
Principal	—	70,738,976	834,669	71,573,645
Advances and Prepaid Items	58,402	—	1,257	59,659
Restricted for:				
Debt Service	4,678	—	16,400	21,078
Education	17,325	—	2,420	19,745
Health and Human Services	35,369	—	18,822	54,191
Development	22,008	—	139,424	161,432
Other Purposes	7,125	—	211	7,336
Committed to:				
Education	710,979	—	22	711,001
Health and Human Services	281,510	—	—	281,510
Public Protection	318,835	—	402	319,237
Permanent Fund	23,258	—	—	23,258
Development	1,279,623	—	130,460	1,410,083
Other Purposes	278,141	3,657,263	—	3,935,404
Assigned to:				
Education	3,202	—	—	3,202
Permanent Fund	—	6,066,530	—	6,066,530
Unassigned	2,717,489	—	(78)	2,717,411
Total Fund Balances	5,791,268	80,462,769	1,144,009	87,398,046
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 7,507,755	\$ 85,083,331	\$ 1,160,737	\$ 93,751,823

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

STATE OF ALASKA

STATEMENT 1.12

Reconciliation of the Balance Sheet to the Statement of Net Position

Governmental Funds

June 30, 2024

(Stated in Thousands)

Total Fund Balances - Governmental Funds	\$ 87,398,046
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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 (See Note 5). These assets consist of:

Equipment, net of depreciation	454,878	
Buildings, net of depreciation	1,275,951	
Infrastructure, net of depreciation	3,868,657	
Intangibles, net of amortization	364,483	
Land / right-of-way	1,107,534	
Construction in progress	<u>1,977,686</u>	
		9,049,189

Certain prepaid expenditures are related to the purchase of capital assets.	(225)
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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	1,621	
Net pension asset (See Note 6)	40,107	
Net other post employment benefits asset (See Note 6)	<u>2,027,985</u>	
		2,069,713

Deferred outflows of resources that are not reported in the funds.

Losses on bond refunding	5,350	
Related to pensions	510,431	
Related to OPEB	<u>109,913</u>	
		625,694

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).

454,753

Certain revenues are not available to pay for the current period's expenditures and therefore are not reported in the funds.

399,793

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds (See Note 6).

Claims and judgments, net of federal reimbursement	(198,924)	
Compensated absences	(211,053)	
Pollution remediation	(120,495)	
Lease and SBITA obligations	(517,402)	
Net pension liability	<u>(4,115,806)</u>	
		(5,163,680)

Long-term bonded debt is not due and payable in the current period and therefore is not reported in the funds (See Note 6).

Notes and bonds payable	(873,199)	
Accrued interest payable	<u>(10,053)</u>	
		(883,252)

Deferred inflows of resources related to pensions that are not reported in the funds.

(77,493)

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><u>\$ 93,890,590</u></u>
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The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA

STATEMENT 1.13

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2024

(Stated in Thousands)

	General Fund	Alaska Permanent Fund	Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 1,915,270	\$ —	\$ 12,755	\$ 1,928,025
Licenses and Permits	140,461	—	46,862	187,323
Charges for Services	190,160	—	619	190,779
Fines and Forfeitures	57,217	—	91	57,308
Rents and Royalties	1,197,703	532,561	39,680	1,769,944
Premiums and Contributions	29,280	—	15,144	44,424
Interest and Investment Income (Loss)	368,502	5,624,733	106,309	6,099,544
Federal Grants in Aid	4,775,541	—	712	4,776,253
Payments In from Component Units	16,300	—	—	16,300
Other Revenues	54,288	—	16,554	70,842
Total Revenues	8,744,722	6,157,294	238,726	15,140,742
EXPENDITURES				
Current:				
General Government	400,551	147,137	2,998	550,686
Alaska Permanent Fund Dividend	836,499	—	—	836,499
Education	2,039,732	—	19,106	2,058,838
University	379,146	—	48	379,194
Health and Human Services	4,351,976	—	3,012	4,354,988
Law and Justice	308,224	2,936	—	311,160
Public Protection	1,104,040	—	1,271	1,105,311
Natural Resources	349,507	6,708	51,072	407,287
Development	177,883	—	2,776	180,659
Transportation	1,659,378	—	11,407	1,670,785
Intergovernmental Revenue Sharing	122,525	—	—	122,525
Debt Service:				
Principal	64,277	—	54,660	118,937
Interest and Other Charges	15,813	—	38,468	54,281
Total Expenditures	11,809,551	156,781	184,818	12,151,150
Excess (Deficiency) of Revenues Over Expenditures	(3,064,829)	6,000,513	53,908	2,989,592
OTHER FINANCING SOURCES (USES)				
Refunding Bonds Issued	—	—	110,080	110,080
Bonds Issued Premium	—	—	13,669	13,669
Payment to Refunded Bonds Escrow Agent	—	—	(120,912)	(120,912)
Leases and SBITA	158,785	—	—	158,785
Transfers In from Other Funds	3,588,082	—	73,408	3,661,490
Transfers (Out to) Other Funds	(110,859)	(3,549,641)	(33,286)	(3,693,786)
Total Other Financing Sources and Uses	3,636,008	(3,549,641)	42,959	129,326
Net Change in Fund Balances	571,179	2,450,872	96,867	3,118,918
Fund Balances - Beginning of Year	5,220,089	78,011,897	1,047,142	84,279,128
Fund Balances - End of Year	\$ 5,791,268	\$ 80,462,769	\$ 1,144,009	\$ 87,398,046

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

STATE OF ALASKA

STATEMENT 1.14

Reconciliation of the Change in Fund Balances to the Statement of Activities

Governmental Funds

For the Fiscal Year Ended June 30, 2024

(Stated in Thousands)

Net Change in Fund Balances - Total Governmental Funds	\$ 3,118,918
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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 (See Note 5).

Capital outlay	1,078,409	
Depreciation and amortization expense	(591,285)	
		487,124

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 (See Statement 1.22).

Net current year revenue	18,801
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Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the fund.

	62,624
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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	(123,749)	
Accrued interest	6,495	
Repayment of bond principal	65,374	
Payment to refunded bond escrow agent	120,912	
		69,032

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.

	(158,785)
--	-----------

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	1,651	
Compensated absences	(15,296)	
Pollution remediation	5,183	
Leases, transfer of ownership, and SBITAs	75,534	
Pension	(234,033)	
Net other post employment benefits	412,807	
		245,846

Change in Net Position of Governmental Activities

	\$ 3,843,560
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The notes to the financial statements are an integral part of this statement.

STATE OF ALASKA
Statement of Net Position
Proprietary Funds
June 30, 2024
(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	\$ 194,232	\$ 2,009,423	\$ 2,203,655	\$ 155,097
Accounts Receivable - Net	10,758	27,257	38,015	3,223
Interest and Dividends Receivable	—	5,478	5,478	—
Due from Other Funds	67	3,929	3,996	46,717
Due from Other Governments	30,919	10	30,929	—
Loans, Notes, Bonds and Leases Receivable	6,839	38,892	45,731	—
Inventories	—	—	—	6,148
Restricted Assets	27,420	—	27,420	—
Other Current Assets	—	260	260	6,294
Total Current Assets	270,235	2,085,249	2,355,484	217,479
Noncurrent Assets:				
Interest and Dividends Receivable	—	7,586	7,586	—
Loans, Notes, Bonds and Leases Receivable	38,909	467,526	506,435	—
Reposessed Property	—	142	142	—
Restricted Assets	74,188	—	74,188	—
Net OPEB Asset	39,093	2,419	41,512	34,471
Other Noncurrent Assets	—	2,337	2,337	—
Capital Assets:				
Equipment, Net of Depreciation	34,787	—	34,787	184,386
Buildings, Net of Depreciation	499,179	—	499,179	76,268
Infrastructure, Net of Depreciation	512,156	—	512,156	—
Intangibles, Net of Amortization	—	—	—	24,744
Land / Right-of-Way	31,203	—	31,203	—
Construction in Progress	25,742	—	25,742	29,214
Total Noncurrent Assets	1,255,257	480,010	1,735,267	349,083
Total Assets	1,525,492	2,565,259	4,090,751	566,562
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	12,895	798	13,693	11,371

This statement continues on the next page.

STATE OF ALASKA
Statement of Net Position
Proprietary Funds
June 30, 2024
(Stated in Thousands)

STATEMENT 1.21

	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	17,599	34,731	52,330	36,915
Due to Other Funds	5,373	738	6,111	—
Due to Other Governments	—	4,237	4,237	—
Interest Payable	2,724	—	2,724	—
Claims, Judgments, Compensated Absences, and Pollution Remediation	5,401	245	5,646	3,715
Unearned Revenue	1,482	32,316	33,798	—
Notes, Bonds, Leases, and SBITAs Payable	16,880	—	16,880	2,710
Other Current Liabilities	—	292	292	—
Total Current Liabilities	49,459	72,559	122,018	43,340
Noncurrent Liabilities:				
Claims, Judgments, Compensated Absences, and Pollution Remediation	15,015	108	15,123	1,440
Notes, Bonds, Leases, and SBITAs Payable	238,091	—	238,091	2,498
Net Pension Liabilities	84,504	5,230	89,734	74,513
Other Noncurrent Liabilities	—	42,323	42,323	—
Total Noncurrent Liabilities	337,610	47,661	385,271	78,451
Total Liabilities	387,069	120,220	507,289	121,791
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	47,464	97	47,561	1,389
NET POSITION				
Net Investment in Capital Assets	890,769	—	890,769	308,868
Restricted for:				
Pension and OPEB	—	2,419	2,419	34,471
Unemployment Compensation	—	693,469	693,469	—
Health and Human Services	—	623,625	623,625	—
Other Purposes	97,125	257	97,382	—
Unrestricted	115,960	1,125,970	1,241,930	111,414
Total Net Position	\$ 1,103,854	\$ 2,445,740	\$ 3,549,594	\$ 454,753

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

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STATE OF ALASKA

STATEMENT 1.22

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

Proprietary Funds

For the Fiscal Year Ended June 30, 2024

(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	\$ —	\$ 248,686	\$ 248,686	\$ 152,560
Charges for Goods and Services	168,672	1,899	170,571	138,080
Allowances for Uncollectible Revenues	(5,849)	—	(5,849)	—
Interest and Investment Income (Loss)	—	9,949	9,949	—
Allowance for Uncollectible Interest	—	5	5	—
Fines and Forfeitures	—	377	377	—
Allowance for Uncollectible Fines	—	(263)	(263)	—
Federal Reimbursements	—	873	873	—
Other Operating Revenues	214	474	688	12,842
Total Operating Revenues	163,037	262,000	425,037	303,482
OPERATING EXPENSES				
Benefits	—	150,379	150,379	179,056
Operating	117,483	9,465	126,948	113,266
Depreciation and Amortization	76,470	—	76,470	37,047
Provision for Loan Losses and Forgiveness	—	4,914	4,914	—
Total Operating Expenses	193,953	164,758	358,711	329,369
Operating Income (Loss)	(30,916)	97,242	66,326	(25,887)
NONOPERATING REVENUES (EXPENSES)				
Interest and Investment Income (Loss)	13,726	111,951	125,677	1,083
Interest and Investment Expense	(7,640)	(181)	(7,821)	—
Gain (Loss) on Disposal of Capital Assets	66	—	66	(222)
Other Nonoperating Revenues (Expenses)	25,687	(1,759)	23,928	3
Total Nonoperating Revenues (Expenses)	31,839	110,011	141,850	864
Income Before Capital Contributions and Transfers	923	207,253	208,176	(25,023)
Capital Contributions	66,074	13,264	79,338	6,304
Transfers In from Other Funds	—	—	—	37,520
Transfers (Out to) Other Funds	—	(23)	(23)	—
Change in Net Position	66,997	220,494	287,491	18,801
Total Net Position - Beginning of Year (Restated)	1,036,857	2,225,246	3,262,103	435,952
Total Net Position - End of Year	\$ 1,103,854	\$ 2,445,740	\$ 3,549,594	\$ 454,753

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

STATE OF ALASKA

STATEMENT 1.23

Statement of Cash Flows

Proprietary Funds

For the Fiscal Year Ended June 30, 2024

(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	\$ —	\$ 1,086	\$ 1,086	\$ —
Receipts from Customers	158,606	173	158,779	352
Receipts for Interfund Services Provided	—	—	—	148,125
Receipt of Principal from Loan Recipients	—	69,126	69,126	—
Receipt of Interest and Fees from Loan Recipients	—	11,898	11,898	—
Receipts from Insured	—	246,968	246,968	155,096
Payments to Employees	(60,795)	(4,281)	(65,076)	(47,221)
Payments to Suppliers	(58,561)	(3,668)	(62,229)	(71,423)
Payments to Other Governments	—	(1,288)	(1,288)	—
Payments to Loan Recipients	—	(58,912)	(58,912)	—
Claims Paid	—	(143,177)	(143,177)	(172,832)
Payments for Interfund Services Used	—	(633)	(633)	(5,639)
Other Receipts	—	673	673	11,994
Other Payments	—	(15)	(15)	—
Net Cash Provided (Used) by Operating Activities	39,250	117,950	157,200	18,452
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Subsidies and Transfers (Out to) Other Funds	—	(1,780)	(1,780)	—
Operating Subsidies and Transfers In from Other Funds	—	—	—	17,597
Federal Grants	39,679	—	39,679	—
Proceeds from Issuance of Short-term Debt	—	4,770	4,770	—
Payments on Short-term Debt	—	(4,770)	(4,770)	—
Interest and Fees Paid on Borrowing	—	(10)	(10)	—
Net Cash Provided (Used) by Noncapital Financing Activities	39,679	(1,790)	37,889	17,597
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Capital Assets	—	—	—	959
Acquisition and Construction of Capital Assets	(91,631)	—	(91,631)	(37,143)
Proceeds from Capital Debt	—	—	—	669
Principal Paid on Capital Debt	(9,835)	—	(9,835)	—
Interest and Fees Paid on Capital Debt	(11,365)	—	(11,365)	—
Passenger Facility Charges	8,396	—	8,396	—
Federal Grants	65,522	20,213	85,735	—
Other Receipts (Payments)	4,292	—	4,292	—
Net Cash Provided (Used) by Capital and Related Financing Activities	(34,621)	20,213	(14,408)	(35,515)

This statement continues on the next page.

STATE OF ALASKA

STATEMENT 1.23

Statement of Cash Flows

Proprietary Funds

For the Fiscal Year Ended June 30, 2024

(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	—	133,701	133,701	—
Purchase of Investments	—	(179,484)	(179,484)	—
Investment Income (Loss)	8,232	55,678	63,910	1,083
Net Cash Provided (Used) by Investing Activities	8,232	9,895	18,127	1,083
Net Increase (Decrease) in Cash	52,540	146,268	198,808	1,617
Cash and Cash Equivalents - Beginning of Year	210,507	1,021,180	1,231,687	153,480
Cash and Cash Equivalents - End of Year	\$ 263,047	\$ 1,167,448	\$ 1,430,495	\$ 155,097
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ (30,916)	\$ 97,242	\$ 66,326	\$ (25,887)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization	76,470	—	76,470	37,047
Net Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
Accounts Receivable - Net	(4,205)	3,158	(1,047)	(556)
Due from Other Funds	—	1,929	1,929	12,781
Due from Other Governments	—	(434)	(434)	—
Loans, Notes, Bonds and Leases Receivable - Net	(20,175)	14,961	(5,214)	—
Reposessed Property	—	28	28	—
Interest and Dividends Receivable - Net	—	885	885	—
Inventories	—	—	—	(629)
Net OPEB Asset	(7,596)	(137)	(7,733)	(3,645)
Other Assets	—	(46)	(46)	(1,936)
Deferred Outflows of Resources	(1,080)	59	(1,021)	193
Due to Other Funds	—	(3,685)	(3,685)	(585)
Due to Other Governments	—	1,271	1,271	—
Unearned Revenue	(180)	(758)	(938)	—
Accounts Payable and Accrued Liabilities	1,622	4,009	5,631	5,456
Net Pension Liability	5,991	(462)	5,529	(2,331)
Other Liabilities	530	12	542	(423)
Deferred Inflows of Resources	18,789	(82)	18,707	(1,033)
Net Cash Provided (Used) by Operating Activities	\$ 39,250	\$ 117,950	\$ 157,200	\$ 18,452
Reconciliation of Cash to the Statement of Net Position				
Total Cash and Investments per the Statement of Net Position	\$ 194,232	\$ 2,009,423	\$ 2,203,655	\$ 155,097
Less: Investments not Meeting the Definition of Cash or Cash Equivalents	(32,793)	(841,975)	(874,768)	—
Cash, End of Year	\$ 161,439	\$ 1,167,448	\$ 1,328,887	\$ 155,097
Noncash Investing, Capital, and Financing Activities				
Contributed Capital Assets	—	—	—	6,304
Transfers In from Other Funds (Accrual)	—	—	—	19,979

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, 2024

(Stated in Thousands)

	Pension and Other Employee Benefit Trust Funds	Custodial Funds	Investment Trust Funds
ASSETS			
Cash and Cash Equivalents	\$ 400,484	\$ 185,406	\$ 35,718
Investments:			
Fixed Income	6,597,204	—	66,235
Broad Domestic Equity	8,318,507	—	—
Global Equity ex-US	5,435,686	—	—
Multi-Asset	2,363,009	—	—
Private Equity Pool	5,160,292	—	—
Real Assets	4,591,976	—	—
Pooled Investment Funds	5,924,329	—	—
Collective Investment Funds	3,335,900	—	—
Synthetic Investment Contracts	793,873	—	—
Investment Loss Trust Fund Assets	2,299	—	—
Accounts Receivable - Net	25,261	178	—
Contributions Receivable	25,561	—	—
Securities Lending Collateral	23,915	—	—
Due from Other Funds	44,267	6,208	—
Other Assets	1,302	—	—
Total Assets	43,043,865	191,792	101,953
LIABILITIES			
Accounts Payable and Accrued Liabilities	15,365	3,770	—
Obligations Under Securities Lending	23,915	—	—
Forfeiture Payable to Employer	918	—	—
Claims Payable	69,476	—	—
Trust Deposits Payable	—	3,855	—
Due to Other Funds	6,098	8,447	25
Total Liabilities	115,772	16,072	25
NET POSITION			
Restricted for:			
Pension Benefits	18,070,770	—	—
Other Postemployment Benefits	14,756,439	—	—
Individuals, Organizations, and Other Governments	10,100,884	175,720	101,928
Total Net Position	\$ 42,928,093	\$ 175,720	\$ 101,928

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, 2024

(Stated in Thousands)

	Pension and Other Employee Benefit Trust Funds	Custodial Funds	Investment Trust Funds
ADDITIONS			
Contributions:			
Employer	\$ 842,161	\$ —	\$ —
Member	447,906	—	—
Other	138,486	—	—
Total Contributions	1,428,553	—	—
Investment Income (Loss):			
Net Appreciation (Depreciation) in Fair Value of Investments	3,509,246	4,714	5,731
Interest	213,937	—	—
Dividends	315,712	—	—
Total Investment Income (Loss)	4,038,895	4,714	5,731
Less Investment Expense	96,590	—	—
Net Investment Income (Loss)	3,942,305	4,714	5,731
Securities Lending Income	3,121	—	—
Less Securities Lending Expense	1,956	—	—
Net Securities Lending Income	1,165	—	—
Other Additions			
Deposits	—	322,572	—
Other	184,857	—	—
Total Additions	5,556,880	327,286	5,731
DEDUCTIONS			
Distributions	—	276,397	20,472
Benefits Paid	2,922,978	—	—
Refunds of Contributions	163,878	—	—
Administrative Expenses	58,029	2,109	—
Transfers Out to Other Funds	—	5,000	—
Total Deductions	3,144,885	283,506	20,472
Net Increase (Decrease) in Net Position Restricted for:			
Pension Benefits	549,517	—	—
Other Postemployment Benefits	703,091	—	—
Individuals, Organizations, and Other Governments	1,159,387	43,780	(14,741)
Net Position - Beginning of the Year	40,516,098	131,940	116,669
Net Position - End of the Year	\$ 42,928,093	\$ 175,720	\$ 101,928

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

STATE OF ALASKA
Statement of Net Position
Component Units
June 30, 2024
(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	\$ 115,293	\$ 354,978	\$ 724,004	\$ —	\$ 1,201,294	\$ 2,395,569
Accounts Receivable - Net	36,545	—	2,016	5,954	30,888	75,403
Interest and Dividends Receivable	1,718	15,102	4,504	62	14,888	36,274
Due from Primary Government	12,935	1,287	—	733	1,881	16,836
Due from Component Units	—	751	2,790	100	—	3,641
Due from Other Governments	56,834	8,434	—	2,805	6,606	74,679
Loans, Notes, Bonds and Leases Receivable	21,881	3,585,602	728,875	30,832	1,343,982	5,711,172
Inventories	4,554	—	—	—	13,073	17,627
Restricted Assets	710,239	368,132	56,319	1,281,491	9,591	2,425,772
Securities Lending Collateral	—	—	—	44,045	33,323	77,368
Net OPEB Asset	114,852	15,848	5,398	—	45,551	181,649
Other Assets	7,944	37,211	3,046	217	5,818	54,236
Capital Assets:						
Equipment, Net of Depreciation	176,766	1,469	6,511	1,817	154,576	341,139
Buildings, Net of Depreciation	1,082,131	46,355	49,460	—	53,004	1,230,950
Library Books, Net of Depreciation	5,301	—	—	—	—	5,301
Infrastructure, Net of Depreciation	86,365	—	62,937	164,941	549,693	863,936
Intangibles, Net of Amortization	9,722	7,297	—	—	18,562	35,581
Museum Collections	7,410	—	—	—	—	7,410
Land / Right-of-Way	39,343	21,070	3,165	11,212	65,101	139,891
Construction in Progress	72,260	—	58,085	191,274	162,472	484,091
Total Assets	2,562,093	4,463,536	1,707,110	1,735,483	3,710,303	14,178,525
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	32,371	52,628	1,780	—	26,812	113,591
LIABILITIES						
Accounts Payable and Accrued Liabilities	56,867	16,010	10,685	28,845	40,094	152,501
Obligations Under Securities Lending	—	—	—	44,045	33,323	77,368
Due to Primary Government	—	195	4,993	28,732	2,924	36,844
Due to Component Units	11,252	—	—	3,056	—	14,308
Due to Other Governments	—	479	—	8,723	—	9,202
Interest Payable	2,685	12,297	—	5,688	6,856	27,526
Derivative Instruments	—	27,057	—	—	—	27,057
Other Current Liabilities	18,393	45,938	3,640	1,498	12,774	82,243

This statement continued on next page.

STATE OF ALASKA
Statement of Net Position
Component Units
June 30, 2024
(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	15,240	1,894	—	—	1,314	18,448
Unearned Revenue	84,889	77,148	—	877	8,002	170,916
Notes, Bonds, Leases, and SBITAs Payable	15,562	103,485	—	5,338	70,759	195,144
Other Noncurrent Liabilities	—	—	—	1,304	—	1,304
Portion Due or Payable After One Year:						
Claims, Judgments, Compensated Absences, and Pollution Remediation	—	1,158	—	—	2,628	3,786
Unearned Revenue	—	—	—	—	323	323
Notes, Bonds, Leases, and SBITAs Payable	248,512	2,515,287	—	195,915	931,416	3,891,130
Net Pension Liabilities	238,092	34,162	11,667	—	40,741	324,662
Other Noncurrent Liabilities	2,213	7,588	12,155	—	—	21,956
Total Liabilities	693,705	2,842,698	43,140	324,021	1,151,154	5,054,718
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources	25,809	20,630	174,761	—	808,783	1,029,983
NET POSITION						
Net Investment in Capital Assets	1,205,546	68,894	180,158	325,656	453,897	2,234,151
Restricted for:						
Permanent Funds:						
Nonexpendable	—	—	—	—	697,132	697,132
Expendable	—	—	—	—	195,199	195,199
Education	736,048	—	—	—	—	736,048
Development	—	—	—	—	134,228	134,228
Debt Service	6	609,517	—	18,353	41,246	669,122
Other Purposes	—	261,069	44,534	1,231,826	12,634	1,550,063
Unrestricted	(66,650)	713,356	1,266,297	(164,373)	242,842	1,991,472
Total Net Position	<u>\$ 1,874,950</u>	<u>\$ 1,652,836</u>	<u>\$ 1,490,989</u>	<u>\$ 1,411,462</u>	<u>\$ 1,777,178</u>	<u>\$ 8,207,415</u>

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

STATE OF ALASKA

STATEMENT 1.42

Statement of Activities

Component Units

For the Fiscal Year Ended June 30, 2024

(Stated in Thousands)

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services, Royalties and Other Fees	Operating Grants and Contributions	Capital Grants and Contributions
Component Units				
University of Alaska	\$ 956,815	\$ 158,042	\$ 369,395	\$ 29,711
Alaska Housing Finance Corporation	287,633	160,139	99,900	6,281
Alaska Industrial Development and Export Authority	51,598	66,123	6,621	957
Alaska Energy Authority	120,757	26,377	42,890	—
Nonmajor Component Units	340,313	282,125	125,700	—
Total Component Units	<u>\$ 1,757,116</u>	<u>\$ 692,806</u>	<u>\$ 644,506</u>	<u>\$ 36,949</u>

This statement continued on the next page.

STATE OF ALASKA

STATEMENT 1.42

Statement of Activities

Component Units

For the Fiscal Year Ended June 30, 2024

(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	\$ (399,667)	\$ —	\$ —	\$ —	\$ —	\$ (399,667)
Alaska Housing Finance Corporation	—	(21,313)	—	—	—	(21,313)
Alaska Industrial Development and Export Authority	—	—	22,103	—	—	22,103
Alaska Energy Authority	—	—	—	(51,490)	—	(51,490)
Nonmajor Component Units	—	—	—	—	67,512	67,512
Total Component Units	(399,667)	(21,313)	22,103	(51,490)	67,512	(382,855)
General Revenues:						
Interest and Investment Income (Loss)	43,953	44,241	30,733	81,018	16,790	216,735
Payments In from Primary Government	331,638	—	—	—	7,586	339,224
Other Revenues	—	1,658	—	—	2,049	3,707
Total General Revenues and Contributions	375,591	45,899	30,733	81,018	26,425	559,666
Change in Net Position	(24,076)	24,586	52,836	29,528	93,937	176,811
Net Position - Beginning of Year (Restated)	1,899,026	1,628,250	1,438,153	1,381,934	1,683,241	8,030,604
Net Position - End of Year	\$ 1,874,950	\$ 1,652,836	\$ 1,490,989	\$ 1,411,462	\$ 1,777,178	\$ 8,207,415

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, 2024

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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) 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 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 89 percent of the total cash and investments and 83 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 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. 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 505, 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 44.25.200). 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 208C 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, 2024, the statement of activities includes lease revenue and interest of \$2.01 million and \$0.92 million, respectively, for governmental activities, and \$9.57 million and \$0.49 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

IAF Regulated Leases

The IAF Operating Agreement and Passenger Terminal Lease provides for paying rentals, fees, and charges for airline use and occupancy of airfield and terminal facilities to allow the AIAS to recover all operating and maintenance expenses, bond debt service, and coverage on bond debt service allocable to the airfield and terminal cost centers. For regulated leases, AIAS recognized \$18.52 million in leasehold rentals revenue from terminal space (\$10.66 million), buildings (\$.32 million), land (\$5.47 million), aircraft ramp parking (\$1.40 million), and tie-downs (\$.69 million) in FY 2024. All future payments for regulated leases are based on rates and fees calculated semi-annually, at the beginning of each fiscal year, and at mid-fiscal year. Based on the budgeted revenues, expenses and debt service requirements, and are allocated as per the IAF Operating Agreement and Passenger Terminal Lease. As a result, expected future minimum payments for regulated leases are indeterminable. Terminal gets, totaling 44 gates, are subject to preferential or common use by the counterparties to these agreements as follows: 25 gates are leased on a preferential basis; the remaining 19 gates are leased on a common-use basis.

Non-IAF Regulated Leases

The State has six regulated leases with state airports consistent with Federal Aviation Administration regulations and guidelines to provide land to lessees to use predominately for hangar space. The leases have a lease term of 25 to 55 years. The State does not provide preferential or exclusive use of the hangars to the counterparties under existing lease agreements.

As of June 30, 2024, the total amount of regulated lease-related revenues consisted of the following (in thousands):

Revenue Type	Amount
Lease Revenue	\$ 805,206
Interest Revenue	2,004,622
Total	<u>\$ 2,809,828</u>

Expected future minimum revenues for regulated leases as of June 30, 2024 (in thousands):

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 831,938	\$ 1,977,889	\$ 2,809,827
2026	859,559	1,950,269	2,809,828
2027	888,096	1,921,731	2,809,827
2028	917,581	1,892,247	2,809,828
2029	735,428	1,861,783	2,597,211
2030-2034	4,060,003	8,926,050	12,986,053
2035-2039	4,780,225	8,205,828	12,986,053
2040-2044	5,628,211	7,357,842	12,986,053
2045-2049	6,626,624	6,359,429	12,986,053
2050-2054	7,802,150	5,183,902	12,986,052
2055-2059	9,186,209	3,799,844	12,986,053
2060-2064	6,757,410	2,360,337	9,117,747
2065-2069	5,615,588	1,336,357	6,951,945
2070-2074	4,263,055	487,219	4,750,274
2075-2079	622,893	31,189	654,082
Total	\$ 59,574,970	\$ 53,651,916	\$ 113,226,886

There are no debt issuances in which the principal and interest payments are secured by these lease receipts as of June 30, 2024.

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, 2024, the State's estimated liability for compensated absences, as reported in the Government-wide Statement of Net Position, is \$216.2 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, 2024 (in thousands):

	General	Permanent	Special Revenue	Debt Service	Capital Projects
Nonspendable:					
Inventory	\$ 33,324	\$ —	\$ —	\$ —	\$ —
Principal	—	71,573,645	—	—	—
Advances and Prepaid Items	58,402	—	1,257	—	—
Total Nonspendable	91,726	71,573,645	1,257	—	—
Restricted:					
Debt Service	4,678	—	—	16,400	—
Education	17,325	—	2,420	—	—
Health & Human Services	35,369	—	18,822	—	—
Development	22,008	—	91,628	—	47,796
Other Purposes	7,125	—	211	—	—
Total Restricted	86,505	—	113,081	16,400	47,796
Committed:					
Education					
School Foundation Support	16,261	—	—	—	—
Pupil Transportation	1,006	—	—	—	—
Education Services	510,868	—	22	—	—
Construction & Maintenance	182,844	—	—	—	—
Health & Human Services	281,510	—	—	—	—
Public Protection	318,835	—	402	—	—
Permanent Fund					
Dividend Payments	23,258	—	—	—	—
Development					
Natural Resources	181,378	—	—	—	—
Transportation	863,681	—	—	—	—
Other	234,564	—	130,460	—	—
Other Purposes	278,141	3,657,263	—	—	—
Total Committed	2,892,346	3,657,263	130,884	—	—
Assigned:					
Education	3,202	—	—	—	—
Assigned for Future Appropriations					
Realized Earnings	—	4,365,710	—	—	—
Unrealized Appreciation on Invested Assets	—	1,700,820	—	—	—
Total Assigned	3,202	6,066,530	—	—	—
Unassigned	2,717,489	—	(78)	—	—
Total Fund Balance	5,791,268	81,297,438	245,144	16,400	47,796

NET POSITION RESTRICTED BY ENABLING LEGISLATION

The Government-wide statement of net position reports \$75.3 billion of restricted net position for the primary government, of which \$21.7 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 2024, supplemental appropriations within the operating and capital budgets were enacted. The total supplemental appropriations for the FY 2024 operating budget was \$199.4 million, of which \$198.0 million was from the General Fund, \$3.6 million was from other funds, and \$2.2 million was from a reduction in federal receipt authority. In addition, total supplemental appropriations for the FY 2024 capital budget was \$388.1 million, of which \$135.5 million was appropriated from the General Fund, \$1.2 million was from other funds, and \$251.4 million was from 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 2024, the Office of Management and Budget estimated the appropriation limit to be approximately \$12.0 billion. The FY 2024 budget, not counting the excluded appropriations, was \$6.5 billion, or \$5.4 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	3,000,000
Chapter 1, SSLA 2015, Section 12(b)	3,617,867
Article IX, Section 17(d) Alaska Constitution (FY 2016)	(522,510)
Subtotal FY 2016	3,095,357
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	3,076,716
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	743,927
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	(791,811)
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	1,439,958
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>
Chapter 1, SSSLA 2019, Section 1	5,223
Chapter 1, SSSLA 2019, Section 7	541
Chapter 11, SLA 2020, Section 39	178
Article IX, Section 17(d) Alaska Constitution (FY 2024)	(444,859)
Subtotal FY 2024	<u>(438,917)</u>
Total appropriated from the CBRF	<u>\$ 10,881,851</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.

SLA 2023, Chapter 1, Section 79(b) appropriated amounts from the General Fund to the CBRF.

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, 2024, was \$14,065 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 FY 2021, 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 FY 2022, 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 FY 2023 is insufficient to cover the general fund appropriations that take effect in FY 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 FY 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.

SLA 2023, Chapter 1, Section 78, states that if the unrestricted state revenue available for appropriation in FY 2024 is insufficient to cover the general fund appropriations that take effect in FY 2024, the amount necessary to balance revenue and general fund appropriations that take effect in FY 2024 or to prevent a cash deficiency in the general fund in FY 2024, is appropriated to the general fund from the budget reserve fund (AS 37.05.540(a)). For FY 2024, this resulted in no year end transfer.

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 FY 2021, the Division of Finance did not sweep the fund as historically was the case.

The SBRF fund balance as of June 30, 2024, was \$242.80 million.

NOTE 3 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In the fund financial statements, governmental funds reported deferred inflows of resources of \$454,160 thousand comprised of \$399,793 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 \$36,315 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, 2024 consisted of the following (in thousands):

Deferred Outflows and Inflows of Resources

	Primary Government		
	Governmental Activities	Business-Type Activities	Discrete Component Units
Deferred Outflows:			
Change in Fair Value-Interest Rate Swaps	\$ —	\$ —	\$ 27,057
Deferred Charge on Bond Refundings	5,350	—	22,179
Deferred Outflows Related to OPEB	112,002	2,516	21,166
Deferred Outflows Related to Pensions	519,713	11,177	43,189
Total Deferred Outflows	<u>\$ 637,065</u>	<u>\$ 13,693</u>	<u>\$ 113,591</u>
Deferred Inflows:			
Unearned Grant Revenue	\$ —	\$ —	\$ 522,799
Deferred Inflows Related to Bond Refundings	—	903	—
Deferred Inflows Related to Derivatives	—	—	6,246
Deferred Inflows Related to OPEB	72,841	1,672	14,443
Deferred Inflows Related to Pensions	6,041	—	7,295
Deferred Inflows Related to Leases	36,386	44,986	479,200
Total Deferred Inflows	<u>\$ 115,268</u>	<u>\$ 47,561</u>	<u>\$ 1,029,983</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):

	Related to OPEB	Related to Pensions
Highways Equipment Working Capital Fund	496	2,204
Information Services Fund	1,340	5,953
Alaska Public Building Fund	253	1,125

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

	Related to OPEB	Related to Pensions
Highways Equipment Working Capital Fund	330	—
Information Services Fund	891	—
Alaska Public Building Fund	168	—

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	2,368	10,527
Commercial Fishing Revolving Loan Fund	126	559
Fisheries Enhancement Revolving Loan Fund	18	79
Commercial Charter Fisheries Revolving Loan Fund	1	2
Mariculture Revolving Loan Fund	1	2
Alaska Microloan Revolving Loan Fund	—	1
Bulk Fuel Loan Fund	2	7

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	1,575	—	44,986	903
Commercial Fishing Revolving Loan Fund	84	—	—	—
Fisheries Enhancement Revolving Loan Fund	12	—	—	—
Bulk Fuel Loan Fund	1	—	—	—

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	—	—	—	8,785	15,707
Alaska Housing Finance Corporation	27,057	18,596	—	3,612	3,363
Alaska Aerospace Corporation	—	—	—	19	81
Alaska Gasline Development Corporation	—	—	—	115	180
Alaska Industrial Development Export Authority	—	—	—	327	1,453
Alaska Seafood and Marketing Institute	—	—	—	81	361
University of Alaska	—	3,583	—	7,954	20,834
Alaska Mental Health Trust Authority	—	—	—	273	1,210

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	—	522,799	7,221	7,295	262,534
Alaska Housing Finance Corporation	6,246	—	715	—	13,669
Alaska Aerospace Corporation	—	—	13	—	—
Alaska Gasline Development Corporation	—	—	34	—	—
Alaska Industrial Development Export Authority	—	—	217	—	174,544
Alaska Seafood and Marketing Institute	—	—	54	—	—
University of Alaska	—	—	6,008	—	19,801
Alaska Mental Health Trust Authority	—	—	181	—	8,652

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, 2024 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	\$ 3,178,564	\$ 9,937	\$ 758,152	\$ 121,931	\$ 222,287	\$ 130,303	\$ 19,247	\$ 11,612
Constitutional Budget Reserve Fund	2,728,085	—	—	—	—	—	—	11,864
Public School Trust Fund	11,348	—	—	245,446	331,957	206,272	38,743	49
Investment Loss Trust Fund	3,631	—	—	—	—	—	—	16
General Obligation Bond Fund	49,218	—	—	—	—	—	—	216
International Airports Construction Fund	191,230	—	32,793	—	—	—	—	820
International Airports Fund	27,816	—	—	—	—	—	—	121
Retiree Health Insurance Fund								
Major Medical	21,019	—	—	—	—	—	—	91
Long-Term Care	16,057	—	—	438,034	219,092	152,938	31,912	64
Mine Reclamation Fund	20	—	—	459	620	385	72	—
Total Invested Assets	\$ 6,226,988	\$ 9,937	\$ 790,945	\$ 805,870	\$ 773,956	\$ 489,898	\$ 89,974	\$ 24,853

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, 2024 all fixed income securities were in compliance with Treasury's duration policies.

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 for amortizing securities upon purchase. Floating rate securities are limited to 3 years to maturity or 3 years expected average life for amortizing securities upon purchase. These constraints apply to trade date, except for securities bought at new issue, for which settlement date applies. At June 30, 2024, all securities within the Short-term Fixed Income Pool met these compliance metrics.

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 - \pm 20% of the Bloomberg 1-3 Year Government Total Return Bond Index.

Broad Market Fixed Income Pool - \pm 20% of the Bloomberg U.S. Aggregate Total Return Bond Index.

At June 30, 2024, the effective duration by investment type was as follows:

	Effective Duration (in years)
Corporate Bonds	2.59
Mortgage Backed	4.93
Municipal Bonds	11.02
Other Asset Backed	0.25
U.S. Government Agency	1.81
U.S. Treasury Bills, Notes, and Bonds	0.91
Yankee Corporate Bonds	1.47
Yankee Government Bonds	2.94
Portfolio Effective Duration	0.98

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 can include instruments with long-term credit ratings of at least A3 or equivalent, short-term credit ratings of at least P-1 or equivalent, commercial paper rated at least P-1 or equivalent, institutional money market funds rated Aaa or equivalent, and asset-backed and non-agency mortgage-backed and commercial mortgage-backed securities rated at least A3 or equivalent. Asset-backed securities, non-agency mortgage securities, and commercial mortgaged-backed securities may be rated by one agency if rated at least Aaa or equivalent.

Intermediate-term Fixed Income Pool investments can include instruments with long-term credit ratings of at least Baa3 or equivalent, short-term credit ratings of at least P-1 or equivalent, commercial paper rated at least P-1 or equivalent, corporate debt securities, asset-backed securities, non-agency mortgage-backed securities, and commercial mortgage-backed securities rated at least investment grade. Asset-backed securities, non-agency mortgage securities and commercial mortgaged-backed securities may be rated by one agency if rated at least Aaa or equivalent.

Broad Market Fixed Income Pool investments can include instruments with investment grade credit ratings, some high yield credit ratings, short-term credit ratings of at least P-1 or equivalent, commercial paper rated at least P-1 or equivalent, corporate debt securities, asset-backed securities, non-agency mortgage-backed securities, and commercial mortgage-backed securities rated at least investment grade. Asset-backed securities, non-agency mortgage securities and commercial mortgaged-backed securities may be rated by one agency if rated at least Aaa or equivalent.

At June 30, 2024 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	\$ 2,599,581	\$ 25,083	\$ 9,626
AA	55,042	35,032	29,852
A	239,685	186,520	108,967
A-1	112,097	—	—
BBB	—	96,562	125,122
BB	—	—	979
U.S. Government Agency	1,482,041	212,855	181,114
U.S. Treasury Bills, Notes, and Bonds	1,733,760	284,261	117,662
Not Rated	733,464	51,082	416,389
No Credit Risk	(100,946)	(34,215)	(112,677)
Other Fiduciary	(627,736)	(66,235)	(71,164)
	<u>\$ 6,226,988</u>	<u>\$ 790,945</u>	<u>\$ 805,870</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.

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, 10 percent of a corporate bond issue, or 5 percent of the outstanding stock of a company.

Foreign Currency Risk

The Commissioner of Revenue formally adopts asset allocation policies for each fund at the beginning of the 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 2024 and invested assets included the following holdings at June 30, 2024, for the funds invested in the International Equity Pool:

	Policy
Education Endowment Fund	25% +/- 5%
GeFONSI II	2% - 2% /+ 5%
Higher Education Fund	25% +/- 5%
Illinois Creek Mine Reclamation Fund	25% +/- 5%
Public School Trust Fund	25% +/- 5%
Retiree Health Insurance Fund, Long Term Care	22% +/- 5%

At June 30, 2024, the funds invested in the International Equity Pool had no direct exposure to foreign currency risk.

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, 2024 (in thousands):

Investment by Fair Value Level	Total	Level 1	Level 2	Level 3
Cash Equivalents				
Certificates of Deposit	\$ 26,000	\$ —	\$ 26,000	\$ —
Deposits	27,197	\$ 27,197	\$ —	\$ —
Money Market	18	—	18	—
Repurchase Agreement	921,700	—	921,700	—
Total Cash Equivalents	974,915	27,197	947,718	—
Debt Securities				
Corporate Bonds	625,660	—	625,660	—
Foreign Government Agency	506	—	506	—
Mortgage Backed	218,731	—	218,731	—
Municipal Bonds	12,402	—	12,402	—
Other Asset Backed	2,529,858	—	2,529,858	—
U.S. Government Agency	1,876,009	—	1,876,009	—
U.S. Treasury Bills, Notes, and Bonds	2,135,683	—	2,135,683	—
Yankee Corporate Bonds	244,318	—	244,318	—
Yankee Government Bonds	22,690	—	22,690	—
Total Debt Securities	7,665,857	—	7,665,857	—
Equity				
Commingled Equity Funds	1,514,040	1,514,040	—	—
Real Estate Inv Trust	99,286	99,286	—	—
Total Equity	1,613,326	1,613,326	—	—
Total Investments Measured at Fair Value	<u>\$ 10,254,098</u>			
Other Fiduciary Responsibility	(794,885)			
Net Receivables/(Payables)	(246,792)			
Total Invested Assets	<u>\$ 9,212,421</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 with various defined pricing sources.

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

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.

The International Equity Pool contains to separate or actively managed accounts. The pool consists of one commingled investment, the SSGA MSCI ACWI Ex-US Common Trust Fund. The commissioner is not directly exposed to any foreign exchange, derivative contract, or off-balance sheet risk in this pool.

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 gains and losses from changes in the fair value of investments as well as fees incurred for investment management services.

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, 2024 (in thousands):

	Totals	Level 1	Level 2	Level 3
Investment by Fair Value Level				
Cash Equivalents				
Certificate of Deposit	\$ 1,971	\$ —	\$ 1,971	\$ —
Deposits	30,251	30,251	—	—
Money Market	138,117	—	138,117	—
Repurchase Agreement	69,863	—	69,863	—
Total Cash Equivalents	240,202	30,251	209,951	—
Debt Securities				
Commingled Debt Funds	2,023,539	2,023,539	—	—
Corporate Bonds	1,478,334	—	1,478,334	—
Mortgage Backed	1,622,165	—	1,622,165	—
Other Asset Backed	356,143	—	356,143	—
U.S. Government Agency	24,643	—	24,643	—
U.S. Treasury Bills, Notes, and Bonds	1,996,813	—	1,996,813	—
Yankee Corporate Bonds	364,649	—	364,649	—
Yankee Government Bonds	92,442	—	92,442	—
Total Debt Securities	7,958,728	2,023,539	5,935,189	—
Equity				
Commingled Equity Funds	1,017,304	1,017,304	—	—
Common and Preferred Equity	12,557,237	12,557,166	7	64
Depository Receipts	213,391	213,391	—	—
Futures	(165)	(181)	16	—
Real Estate Investment Trust	787,013	787,013	—	—
Rights	4	4	—	—
Total Equity	14,574,784	14,574,697	23	64
Participant Directed				
Money Market	132,447	—	132,447	—
Balanced Funds	2,171,232	—	2,171,232	—
Target Date Funds	3,753,096	—	3,753,096	—
Commingled Debt Funds	523,240	—	523,240	—
Commingled Equity Funds	2,677,880	—	2,677,880	—
Securities Lending Collateral Invested	23,914	—	23,914	—
Total Other	9,281,809	—	9,281,809	—
Total Investments by Fair Value Level	\$ 32,055,523	\$ 16,628,487	\$ 15,426,972	\$ 64
Investments Measured at the NAV				
Multi-Asset	\$ 1,198,027			
Energy	43,184			
Farmland	1,099,201			
Infrastructure	881,923			
Private Equity	5,150,340			
Real Estate	1,487,955			
Timber	414,337			
Total Investments Measured at NAV	10,274,967			
Total Investments Measured at Fair Value	\$ 42,330,490			
Synthetic Investment Contracts at Contract Value	\$ 793,874			
Net Receivables / (Payables)	(227,586)			
Total Invested Assets	\$ 42,896,778			

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 with various defined pricing 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 multi-asset, 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
Multi-Asset	\$ 1,198,027	Quarterly	2-90 days
Energy	43,184	N/A	No redemptions
Farmland	1,099,201	N/A	N/A
Infrastructure	881,923	Quarterly	30-90 days
Private Equity	5,150,340	N/A	No redemptions
Real Estate	1,487,955	Varied	Varied
Timber	414,337	N/A	N/A
Total Investments Measured at NAV	<u>\$ 10,274,967</u>		

Multi-Asset: 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 one wholly-owned 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 17 real estate funds that invest primarily in U.S. commercial real estate including value-added, opportunistic and core investments. Of these funds, three are open-ended and two others are separately managed accounts that can be liquidated at any time. For the remaining 12 funds, investments can never be redeemed. The nature of these investments is such that distributions are received through the liquidation of underlying assets. These funds are expected to be liquidated 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, 2024 are as follows (in thousands):

	Contract Provider	Alaska Retirement Management Board
Contract Value of Investment Contract	Prudential Insurance Company of America	\$ 153,545
Market Value of Portfolio	Prudential Insurance Company of America	138,501
Average Crediting Rate	Prudential Insurance Company of America	2.53 %
Contract Value of Investment Contract	New York Life Insurance Co.	153,007
Market Value of Portfolio	New York Life Insurance Co.	137,811
Average Crediting Rate	New York Life Insurance Co.	2.44 %
Contract Value of Investment Contract	Pacific Life Insurance Co.	153,784
Market Value of Portfolio	Pacific Life Insurance Co.	138,775
Average Crediting Rate	Pacific Life Insurance Co.	2.54 %
Contract Value of Investment Contract	State Street Bank & Trust Co.	153,607
Market Value of Portfolio	State Street Bank & Trust Co.	139,049
Average Crediting Rate	State Street Bank & Trust Co.	2.52 %
Contract Value of Investment Contract	Massachusetts Mutual Life Insurance Co.	153,017
Market Value of Portfolio	Massachusetts Mutual Life Insurance Co.	137,799
Average Crediting Rate	Massachusetts Mutual Life Insurance Co.	2.37 %

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 for amortizing securities upon purchase. Floating rate securities are limited to three years to maturity or three years expected average life for amortizing securities upon purchase. These constraints apply to trade date, except for securities bought at new issue, for which settlement date applies.

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 considering all related cash flows. The ARMB 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, the ARMB manages its exposure to fair value losses arising from increasing interest rates by limiting the effective duration of its domestic fixed income pool portfolios to +/- 20 percent of the Bloomberg U.S. Aggregate Total Return Bond Index. At June 30, 2024, the effective duration of the ARMB's fixed income investments by type, was as follows:

	Effective Duration (in years)
Corporate Bonds	6.20
Mortgage-backed	5.54
Other Asset Backed	0.86
U.S. Government Agency	1.17
U.S. Treasury Bills, Notes, and Bonds	6.92
Yankee Corporate Bonds	4.16
Yankee Government Bonds	4.39
Total Portfolio	5.86

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:

The duration of constant duration SICs cannot exceed the longer of six years or the duration of the Bloomberg U.S. Aggregate Total Return Bond Index plus one-half year. The weighted average duration of the constant duration SICs was 4.49 years at June 30, 2024. The duration of the Bloomberg U.S. Aggregate Total Return Bond Index was 6.13 years at June 30, 2024. The account's weighted average effective duration will generally not exceed the effective duration of the Bloomberg U.S. Aggregate Intermediate Total Return Bond Index plus 10%. The weighted average duration of the account was 4.49 years at June 30, 2024. The duration of the Bloomberg U.S. Aggregate Intermediate Total Return Bond Index was 4.45 years at June 30, 2024. 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, 2024.

Credit Risk

Domestic Fixed Income investments can include instruments with investment grade credit ratings, some high yield credit ratings, commercial paper rated at least P-1 or equivalent, and corporate debt securities rated at least investment grade.

At June 30, 2024, ARMB's invested assets consisted of fixed income securities with credit quality ratings issued by nationally recognized statistical rating organizations (NRSROs). 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 ARMB's individually held debt securities by rating are as follows (in thousands):

Rating	U.S. Dollar
AAA	\$ 328,933
AA	150,890
A	825,578
BBB	896,917
BB	3,919
A-1	8,497
U.S. Government Agency	24,643
U.S. Treasury Bills, Notes, and Bonds	1,996,813
Not Rated	1,768,862
	<u>\$ 6,005,052</u>

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 by at least one NRSROs. Obligations of supranational agencies, foreign governments, and foreign government entities must have a minimum rate of A- or equivalent. Corporate debt securities must have a minimum rating of BBB- or equivalent. Maximum exposure to corporate debt securities rated BBB- or BBB+ or equivalent by two or more NRSROs is 20% of the account's total value. The ratings assigned to issuers of money market instruments must have the highest rating assigned to such instruments. Asset-backed securities must have a minimum rating of AAA or equivalent. 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, 2024, the ARMB's invested assets had uncollateralized and uninsured foreign currency deposits of \$31,573 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:

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

At June 30, 2024, 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	\$ 289	\$ 131,489	\$ —	\$ 374	\$ —
Brazilian Real	393	59,179	—	—	—
Canadian Dollar	819	220,284	(6)	—	—
Chilean Peso	183	4,704	—	—	—
Colombian Peso	171	862	—	—	—
Czech Koruna	78	4,116	—	—	—
Danish Krone	206	116,458	—	—	—
Euro Currency	2,288	1,041,189	(6)	413,931	4
Hong Kong Dollar	1,105	214,441	2	—	—
Hungarian Forint	108	1,468	—	—	—
Indian Rupee	6,024	105,534	—	—	—
Indonesian Rupiah	77	12,652	—	—	—
Japanese Yen	3,200	736,477	45	—	—
Kuwaiti Dinar	697	2,492	—	—	—
Malaysian Ringgit	32	16,097	—	—	—
Mexican Peso	58	25,403	—	—	—
New Israeli Sheqel	814	10,500	—	—	—
New Taiwan Dollar	4,311	174,378	—	—	—
New Zealand Dollar	1,401	4,031	—	—	—
Norwegian Krone	335	33,784	—	—	—
Philippine Peso	273	2,700	—	—	—
Polish Zloty	39	13,296	—	—	—
Pound Sterling	1,056	480,967	(11)	74,729	—
Qatari Rial	1,339	2,504	—	—	—
Russian Ruble	1,341	—	—	—	—
Saudi Riyal	1,755	10,886	—	—	—
Singapore Dollar	691	49,649	(4)	—	—
South African Rand	34	15,481	—	—	—
South Korean Won	108	115,211	—	—	—
Swedish Krona	39	124,005	—	12,779	—
Swiss Franc	639	275,810	—	—	—
Thailand Baht	37	15,648	—	—	—
Turkish Lira	872	24,975	—	—	—
Uae Dirham	89	11,123	—	—	—
Yuan Renminbi	672	83,726	—	—	—
	<u>\$ 31,573</u>	<u>\$ 4,141,519</u>	<u>\$ 20</u>	<u>\$ 501,813</u>	<u>\$ 4</u>

Concentration of Credit Risk

The ARMB's policy regarding concentration of credit risk for domestic fixed income are as follow:

The account manager is prohibited from purchasing more than ten percent of the currently outstanding par value of any corporate bond issue or more than five percent of the account's assets of high yield securities.

The account manager may not invest more than forty percent of the account's assets in investment grade corporate debt, more than the benchmark weight plus five percent of debt securities rated below A- or equivalent, more than twenty-five percent of the account's assets in any one corporate sector defined by the Bloomberg U.S. Aggregate Total Return Bond Index, or more than five percent of the account's assets in corporate bonds of any one company or affiliated group.

The ARMB's policy regarding concentration of credit risk for domestic and international equities are as follow:

The ARMB may not invest more than five percent of total shares outstanding of any security or more than ten percent of any international account benchmarked against the MSCI EAFE Index or MSCI EAFE Small Cap Index in emerging markets.

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 total investment in any single issuer or in all issuers of the securities held as supporting investments under the SICs would 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

For corporate debt securities rated BBB- to BBB+ or equivalent by two or more NRSROs, the maximum exposure 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 and obligations of the U.S. Government or U.S. Government Agencies.

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, 2024, 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	\$ 3,588	Futures	\$ —	\$ 3
Commodity Futures Short	Investment Revenue	(316)	Futures	—	—
Fixed Income Futures Long	Investment Revenue	(2,156)	Futures	—	20,079
Fixed Income Futures Short	Investment Revenue	2,805	Futures	—	—
FX Forwards	Investment Revenue	(1,065)	Long Term Instruments	859	95,254
Index Futures Long	Investment Revenue	55	Futures	—	459
Index Futures Short	Investment Revenue	(2,170)	Futures	—	—
Rights	Investment Revenue	12	Common Stock	4	13
Warrants	Investment Revenue	(23)	Common Stock	—	15

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, 2024, the ARMB had the following foreign currency risk related to derivatives (in thousands):

Currency Name	Options	Receivables	Payables	Total Exposure
Australian Dollar	\$ —	\$ (16)	\$ (4)	\$ (20)
Canadian Dollar	—	3	3	6
Danish Krone	—	(1)	22	21
Euro Currency	4	7	326	337
Indian Rupee	—	9	(2)	7
Japanese Yen	—	(201)	651	450
Pound Sterling	—	(7)	16	9
South Korean Won	—	6	36	42
Swiss Franc	—	(2)	13	11
	<u>\$ 4</u>	<u>\$ (202)</u>	<u>\$ 1,061</u>	<u>\$ 863</u>

At June 30, 2024 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, 2024, 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, 2024, was approximately \$23.2 million. At June 30, 2024, cash collateral received totaling \$23.9 million is reported as a securities lending payable and the fair value of the re-invested cash collateral totaling \$23.9 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, 2024 there were no losses incurred as a result of securities lending transactions and there were no 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, 2024, Deferred Compensation Plan investments totaled \$1.22 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, 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, 2024 are as follows (in thousands):

	FY 2024
S&P 500 Stock Index Fund	\$ 325,013
Stable Value Fund	166,188
U.S. Small-Cap Trust	108,346
Alaska Long-Term Balanced Trust	97,648
Passive U.S. Bond Index Fund	69,811
Russell 3000 Index Fund	67,595
Alaska Balanced Trust	44,653
Environmental, Social, and Governance Fund	43,239
International Equity Fund	39,963
World Equity Ex-U.S. Index Fund	35,518
Alaska Target Date Retirement 2025 Trust	29,262
Alaska Target Date Retirement 2030 Trust	26,187
State Street Institutional Treasury Money Market	25,607
Alaska Target Date Retirement 2020 Trust	22,418
Alaska Target Date Retirement 2040 Trust	20,718
Alaska Target Date Retirement 2035 Trust	20,563
Blackrock Strategic Completion Fund	19,226
Alaska Target Date Retirement 2045 Trust	15,572
Alaska Target Date Retirement 2050 Trust	14,012
Alaska Target Date Retirement 2055 Trust	10,140
Alaska Target Date Retirement 2015 Trust	7,666
Alaska Target Date Retirement 2060 Trust	2,787
Alaska Target Date Retirement 2010 Trust	2,728
MassMutual Equity Fund	2,321
Alaska Target Date Retirement 2065 Trust	1,303
MassMutual Bond Fund	12
	<u>\$ 1,218,496</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

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, 2024, SBS investments totaled \$5.191 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, 2024 are as follows (in thousands):

	<u>FY 2024</u>
Alaska Balanced Trust	\$ 1,051,275
Alaska Long-term Balanced Trust	812,404
S&P 500 Stock Index Fund	660,470
Stable Value Fund	434,335
Russell 3000 Index Fund	191,101
Alaska Target Date Retirement 2055 Trust	190,294
U.S. Small Cap Trust	187,421
Alaska Target Date Retirement 2050 Trust	171,750
Passive U.S. Bond Index Fund	163,845
Alaska Target Date Retirement 2045 Trust	153,151
Alaska Target Date Retirement 2035 Trust	132,003
Alaska Target Date Retirement 2030 Trust	130,657
Alaska Target Date Retirement 2040 Trust	127,573
Alaska Target Date Retirement 2025 Trust	120,234
World Equity Ex-U.S. Index Fund	119,637
Environmental, Social, and Governance Fund	110,098
International Equity Fund	95,522
Alaska Target Date Retirement 2020 Trust	79,476
State Street Institutional Treasury Money Market Fund	77,678
Alaska Target Date Retirement 2015 Trust	65,002
Blackrock Strategic Completion Fund	59,066
Alaska Target Date Retirement 2060 Trust	29,054
Alaska Target Date Retirement 2065 Trust	17,816
Alaska Target Date Retirement 2010 Trust	10,754
	<u>\$ 5,190,616</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, 2024, the APFC's strategic asset allocation targets were as follows:

Asset Class	Asset Class Target
Public Equities	34%
Fixed Income	20%
Private Equity	16%
Real Estate	10%
Private Income	9%
Absolute Return	7%
Tactical Opportunities	2%
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 34 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, 2024, the Fund held fixed income investments with floating, variable, step, and zero interest rates, valued at \$989 million. The current annual interest rates ranging from zero to 9.6 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, 2024 (in thousands):

Cash	\$ 165,015
Pooled Funds	1,196,168
U.S. Treasury Bills	1,815,476
FX Forward Exchange Contracts	27,604
Total Cash and Temporary Investments	<u>\$ 3,204,263</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 \$120 million on June 30, 2024.

Marketable Debt Securities

Marketable debt securities categorized by debt instrument type at June 30, 2024 are summarized as follows (in thousands):

	Cost	Fair Value	Unrealized Gains/(Losses)
Mortgage-backed Securities	\$ 2,467,283	\$ 2,333,307	\$ (133,976)
U.S. Treasury and Government Notes/Bonds	2,069,231	2,045,059	(24,172)
U.S. Corporate Bonds	6,067,903	5,732,003	(335,900)
U.S. Commercial Mortgage/Asset-backed Securities	747,369	723,501	(23,868)
U.S. Exchange Traded Funds	100,512	104,093	3,581
Non-U.S. Government Bonds	2,141,734	2,047,532	(94,202)
Non-U.S. Corporate Bonds	1,041,146	1,023,970	(17,176)
Non-U.S. Commercial Mortgage/Asset-backed Securities	42,562	41,730	(832)
Non-U.S. Exchange Traded Funds	24,394	24,705	311
Total Marketable Debt Securities	<u>\$ 14,702,134</u>	<u>\$ 14,075,900</u>	<u>\$ (626,234)</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, 2024, 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	\$ 522,520	\$ 235,545	\$ 758,065	5.39 %
AA	373,740	526,243	899,983	6.39 %
A	1,785,153	399,108	2,184,261	15.52 %
BBB	2,654,111	645,848	3,299,959	23.44 %
BB	864,505	208,569	1,073,074	7.62 %
B	253,444	81,949	335,393	2.38 %
D	—	143,262	143,262	1.02 %
Total Fair Value of Rated Debt Securities	6,453,473	2,240,524	8,693,997	61.76 %
Exchange Traded Funds	104,093	24,705	128,798	0.92 %
Not Rated	19,781	872,708	892,489	6.34 %
U.S. Government Explicitly Backed by the U.S. Government	2,583,274	—	2,583,274	18.35 %
U.S. Government Implicitly Backed by the U.S. Government	1,777,342	—	1,777,342	12.63 %
Total Fair Value Debt Securities	<u>\$ 10,937,963</u>	<u>\$ 3,137,937</u>	<u>\$ 14,075,900</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, 2024, the effective duration by investment type, based on fair value, is as follows:

	Percentage of Holdings	Duration (Years)
Domestic Bonds		
Mortgage-Backed Securities	21.33 %	6.15
Treasury and Government Notes/Bonds	18.70	6.16
Corporate Bonds	52.41	6.48
Commercial Mortgage and Asset-backed Securities	6.61	1.32
Exchange Traded Funds	0.95	—
Total Domestic Bonds	<u>100.00 %</u>	<u>5.95</u>
Non-domestic Bonds		
Treasury and Government Notes/Bonds	65.25 %	7.62
Corporate Bonds	32.63	6.92
Commercial Mortgage and Asset-backed Securities	1.33	1.27
Exchange Traded Funds	0.79	—
Total Non-domestic Bonds	<u>100.00 %</u>	<u>7.24</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, 2024 are summarized as follows (in thousands) which include the net fair value of equity index futures of \$0.7 million:

	Cost	Fair Value	Unrealized Gains/ (Losses)
Direct Investments			
Domestic Stock	\$ 11,551,820	\$ 15,128,535	\$ 3,576,715
Non-domestic Stock	10,611,936	11,946,089	1,334,153
Commingled Funds	<u>177,294</u>	<u>211,113</u>	<u>33,819</u>
Total Preferred and Common Stock	<u>\$ 22,341,050</u>	<u>\$ 27,285,737</u>	<u>\$ 4,944,687</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, 2024, 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	\$ 2,245	\$ (59,197)	\$ 326,556	\$ 37,888	\$ 307,492
Brazil Real	1,028	331	118,888	—	120,247
Canadian Dollar	1,445	(57,990)	569,539	50,282	563,276
Chilean Peso	267	—	6,424	—	6,691
Chinese Yuan Renminbi	1,931	(263,185)	306,874	256,097	301,717
Columbian Peso	48	—	2,048	—	2,096
Czech Koruna	59	(5,747)	1,020	5,500	832
Danish Krone	354	—	175,101	—	175,455
Egyptian Pound	101	(6)	1,332	—	1,427
Euro Currency	59,073	(808,946)	3,623,213	681,990	3,555,330
Hong Kong Dollar	4,030	(12,604)	726,344	—	717,770
Hungarian Forint	205	—	9,941	—	10,146
Indian Rupee	1,473	(219)	439,530	—	440,784
Indonesian Rupiah	478	(23,001)	63,922	22,427	63,826
Israeli Shekel	1,390	(15,916)	28,330	15,699	29,503
Japanese Yen	7,545	(480,727)	1,242,697	479,220	1,248,735
Kuwaiti Dinar	23	16	5,918	—	5,957
Malaysian Ringgit	516	(20,988)	36,737	20,670	36,935
Mexican Peso	1,226	(18,415)	63,952	17,944	64,707
New Taiwan Dollar	1,359	(657)	550,671	—	551,373
New Zealand Dollar	171	(7,298)	7,727	7,241	7,841
Norwegian Krone	232	(13,344)	78,222	13,307	78,417
Pakistan Rupee	3	—	2,548	—	2,551
Peruvian Sol	28	(12,577)	—	12,153	(396)
Phillipines Peso	78	—	7,939	—	8,017
Polish Zloty	(171)	(6,388)	64,843	6,857	65,141
Pound Sterling	17,764	(237,520)	1,238,479	157,579	1,176,302
Qatari Riyal	321	—	14,770	—	15,091
Romanian Leu	26	(5,610)	—	5,343	(241)
Russian Ruble	—	—	134	—	134
Saudi Arabian Riyal	1,033	—	97,732	—	98,765
Singapore Dollar	637	(9,800)	107,441	9,513	107,791
South African Rand	196	(10)	70,943	—	71,129
South Korean Won	1,781	(55,687)	412,503	55,052	413,649
Swedish Krona	259	(168)	146,608	—	146,699
Swiss Franc	1,086	(22,041)	341,728	8,654	329,427
Thailand Baht	27	(15,680)	33,310	15,662	33,319
Turkish Lira	1,099	—	34,003	—	35,102
UAE Dirham	132	—	28,960	—	29,092
Total foreign currency exposure	<u>\$ 109,498</u>	<u>\$ (2,153,374)</u>	<u>\$ 10,986,927</u>	<u>\$ 1,879,078</u>	<u>\$ 10,822,129</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, private real estate funds, and other entities in which the assets consist primarily of real property. The Fund also holds a portfolio of real estate loans collateralized by income-producing, institutional real estate in the United States that are administered by an external institutional real estate management firm. In recent years, the Fund expanded its real estate portfolio strategy with a "Build-to-Core" investment program, creating high-quality properties. 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 APFC periodically reviews real estate investments for other than temporary impairment. During FY 2024, no real estate holdings were determined to be impaired.

Real estate investments at June 30, 2024 are summarized as follows (in thousands):

	Cost	Fair Value	Unrealized Gains (Losses)
Real Estate Investment Trusts	\$ 680,067	\$ 740,233	\$ 60,166
Real Estate Funds and Notes	2,973,831	3,191,339	217,508
American Homes 4 Rent II	79,606	115,959	36,353
Directly Owned Real Estate			
Retail	903,867	1,527,761	623,894
Office	1,867,890	1,733,529	(134,361)
Hotel	58,576	63,982	5,406
Industrial	361,606	929,763	568,157
Multifamily	340,357	459,749	119,392
Development	566,232	581,824	15,592
Total Real Estate	<u>\$ 7,832,032</u>	<u>\$ 9,344,139</u>	<u>\$ 1,512,107</u>

Alternative Investments

Alternative investments include the Fund's investments in absolute return strategies, private credit, private equity, and infrastructure.

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.

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.

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.

Alternative investments at June 30, 2024 are summarized as follows (in thousands):

	Cost	Fair Value	Unrealized Gains
Absolute Return	\$ 3,872,661	\$ 5,591,284	\$ 1,718,623
Private Credit	2,402,186	2,774,938	372,752
Private Equity	9,819,615	14,761,564	4,941,949
Infrastructure	2,750,941	3,934,960	1,184,019
Total Alternative Investments	<u>\$ 18,845,403</u>	<u>\$ 27,062,746</u>	<u>\$ 8,217,343</u>

The Fund periodically reviews alternative investments for other than temporary impairment. During FY 2024, it was determined that four private credit funds, 26 private equity funds, and two infrastructure funds were impaired because it was more likely than not that the Fund would not recover the 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, \$147 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 credit investments.

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, 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, 2024, 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, 2024 the value of securities on loan is as follows (in thousands):

Fair Value of Securities on Loan, Secured by Cash Collateral	\$ 3,563,578
Cash Collateral	3,648,891
Fair Value of Securities on Loan, Secured by Non-cash Collateral	5,857,278
Non-cash Collateral	6,459,800

The Fund receives 80 percent of earnings derived from securities lending transactions, and the Bank retains 20 percent. During the year ended June 30, 2024, the Fund incurred no losses from securities lending transactions. The Fund received income of \$22 million from securities lending for the year ended June 30, 2024, 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, 2024 are summarized as follows (in thousands):

	Measured Using Input Levels			Measured Using	
	Level 1	Level 2	Level 3	NAV	Total
Marketable Debt Securities	\$ 2,167,865	\$ 11,907,565	\$ 470	\$ —	\$ 14,075,900
Preferred and Common Stock	27,155,129	1,047	41	129,520	27,285,737
Real Estate	740,233	—	—	8,603,906	9,344,139
Absolute Return	—	—	—	5,591,284	5,591,284
Private credit	—	—	—	2,774,938	2,774,938
Private equity	—	—	—	14,761,564	14,761,564
Infrastructure	—	—	—	3,934,960	3,934,960
Total Investments	<u>\$ 30,063,227</u>	<u>\$ 11,908,612</u>	<u>\$ 511</u>	<u>\$ 35,796,172</u>	<u>\$ 77,768,522</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 10-12 years.

Investment Income by Source

Investment income during the year ended June 30, 2024, is summarized as follows (in thousands):

Interest	
Short-term	\$ 100,193
Marketable Debt Securities	485,044
Total Interest	<u>\$ 585,237</u>
Total Dividends	<u>\$ 612,028</u>
Real Estate and Other Income	
Real Estate Investment Trusts	\$ 29,565
Real Estate - Funds, Notes, Direct	212,069
Absolute Return	152
Private Credit	99,945
Private Equity	70,076
Infrastructure	25,415
Other - Class Action, Security Lending	24,789
Total Real Estate and Other Income	<u>\$ 462,011</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, 2024 ranged between two and 101 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 nonperformance by these counterparties. The Fund's market risk as of June 30, 2024 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 2024 are summarized as follows (in thousands):

Fair Value of FX Forward Contracts, Beginning of Year	\$ 2,931
Net Change in Fair Value of FX Forward Contracts	24,672
Fair Value of FX Forward Contracts, End of Year	<u>\$ 27,603</u>
Notional Amount of FX Forward Contracts, End of Year	<u>\$ 6,056,170</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 2024 are summarized as follows (in thousands):

Fair Value of Equity Index Futures, Beginning of Year	\$ 6,754
Net Change in Fair Value of Equity Index Futures	(7,486)
Fair Value of Equity Index Futures, End of Year	<u>\$ (732)</u>
Notional Amount of Equity Index Futures, End of Year	<u>\$ (23,037)</u>

Futures in fixed income accounts for FY 2024 is summarized as follows (in thousands):

Fair Value of US Treasury Index Futures, Beginning of Year	\$ (7,663)
Net Change in Fair Value of US Treasury Index Futures	7,798
Fair Value of US Treasury Index Futures, End of Year	<u>\$ 135</u>
Notional Amount of US Treasury Index Futures, End of Year	<u>\$ 115,932</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, 2024, are as follows (in millions):

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Intangible - Easements and Right-of-Way	\$ 720	\$ 4	\$ —	\$ 724
Land	383	—	—	383
Construction in progress	1,699	914	(606)	2,007
Total capital assets not being depreciated	2,802	918	(606)	3,114
Capital assets being depreciated:				
Buildings	2,067	88	(1)	2,154
Intangible - Software	345	81	—	426
Equipment	1,320	57	(89)	1,288
Infrastructure	11,769	448	(18)	12,199
Total capital assets being depreciated	15,501	674	(108)	16,067
Less accumulated depreciation for:				
Buildings	(741)	(61)	—	(802)
Intangible - Software	(315)	(33)	—	(348)
Equipment	(760)	(53)	87	(726)
Infrastructure	(7,913)	(421)	4	(8,330)
Total accumulated depreciation	(9,729)	(568)	91	(10,206)
Total capital assets being depreciated, net	5,772	106	(17)	5,861
Capital assets, net	\$ 8,574	\$ 1,024	\$ (623)	\$ 8,975

Governmental Activities	Beginning Balance (Restated)	Additions	Deletions	Ending Balance
Lease and SBITA assets being amortized:				
Buildings	333	113	(14)	432
IT Subscriptions	50	51	—	101
Total lease and SBITA assets being amortized	383	164	(14)	533
Less accumulated amortization for:				
Buildings	(72)	(43)	2	(113)
IT Subscriptions	(14)	(17)	—	(31)
Total accumulated amortization	(86)	(60)	2	(144)
Total lease and SBITA assets being depreciated, net	297	104	(12)	389
Lease and SBITA assets, net	\$ 297	\$ 104	\$ (12)	\$ 389

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	18	92	(84)	26
Total capital assets not being depreciated	49	92	(84)	57
Capital assets being depreciated:				
Buildings	1,157	6	—	1,163
Equipment	157	10	(1)	166
Infrastructure	1,190	68	—	1,258
Total capital assets being depreciated	2,504	84	(1)	2,587
Less accumulated depreciation for:				
Buildings	(632)	(32)	—	(664)
Equipment	(125)	(7)	1	(131)
Infrastructure	(708)	(38)	—	(746)
Total accumulated depreciation	(1,465)	(77)	1	(1,541)
Total capital assets being depreciated, net	1,039	7	—	1,046
Capital assets, net	\$ 1,088	\$ 99	\$ (84)	\$ 1,103

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:	Capital Assets	Leases / SBITAs
General Government	\$ 17	\$ 10
Education	16	3
Health and Human Services	34	14
Law and Justice	4	8
Natural Resources	4	6
Development	1	3
Public Protection	15	8
Transportation	444	3
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.	33	4
Total Depreciation Expense - Governmental Activities	<u>\$ 568</u>	<u>\$ 59</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.

The following table summarizes net capital assets reported by the discretely presented component units at June 30, 2024 (in millions):

	Beginning Balance (Restated)	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 134	\$ 3	\$ —	\$ 137
Museum Collections	7	—	—	7
Construction in Progress	378	192	(86)	484
Total capital assets not being depreciated	519	195	(86)	628
Capital assets being depreciated/depleted:				
Intangible - Software	1	—	—	1
Intangible - Right of Use	21	—	—	21
Land	4	—	—	4
Library Books	54	—	—	54
Buildings	2,856	22	(5)	2,873
Equipment	1,070	45	(15)	1,100
Infrastructure	2,075	22	(9)	2,088
Total capital assets being depreciated/depleted	6,081	89	(29)	6,141
Less accumulated depreciation/depletion for:				
Intangible - Software	(1)	—	—	(1)
Intangible - Right of Use	(13)	(1)	—	(14)
Land	(1)	—	—	(1)
Library Books	(48)	(1)	—	(49)
Buildings	(1,565)	(81)	3	(1,643)
Equipment	(723)	(50)	14	(759)
Infrastructure	(1,167)	(64)	6	(1,225)
Total accumulated depreciation/depletion	(3,518)	(197)	23	(3,692)
Total capital assets being depreciated/depleted, net	2,563	(108)	(6)	2,449
Capital assets, net	\$ 3,082	\$ 87	\$ (92)	\$ 3,077

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	Additions	Deletions	Ending Balance
Lease and SBITA assets being amortized:				
Land	4	—	—	4
IT Subscriptions	8	1	—	9
Buildings	7	8	—	15
Equipment	6	9	—	15
Infrastructure	—	1	—	1
Total lease and SBITA assets being amortized	25	19	—	44
Less accumulated amortization for:				
Land	(1)	—	—	(1)
Buildings	(3)	(2)	—	(5)
IT Subscriptions	(2)	(2)	—	(4)
Equipment	(1)	(3)	—	(4)
Total accumulated amortization	(7)	(7)	—	(14)
Total lease and SBITA assets being amortized, net	18	12	—	30
Lease and SBITA assets, net	<u>\$ 18</u>	<u>\$ 12</u>	<u>\$ —</u>	<u>\$ 30</u>

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 2024 totaling \$1,963 thousand and \$2,807 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, 2024 (in thousands):

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Revenue bonds payable	\$ 296,528	\$ 3,473	\$ 14,126	\$ 285,875	\$ 4,415
General obligation debt	620,428	123,749	171,633	572,544	41,472
Leases, transfer of ownership and SBITAs	438,691	166,152	82,232	522,611	64,353
Unearned revenue	140,770	284,751	335,988	89,533	61,488
Certificates of participation	17,396	—	2,615	14,781	2,720
Compensated absences	201,369	188,277	173,438	216,208	173,681
Claims and judgments	200,916	27,899	29,891	198,924	35,274
Pollution remediation	125,678	2,696	7,879	120,495	12,049
Other noncurrent liabilities	34,445	76,501	76,804	34,142	254
Net pension liability	3,943,100	251,532	4,313	4,190,319	—
Total	\$ 6,019,321	\$ 1,125,030	\$ 898,919	\$ 6,245,432	\$ 395,706

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, 2024 (in thousands):

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Revenue bonds payable	\$ 268,431	\$ —	\$ 13,460	\$ 254,971	\$ 16,880
Unearned revenue	27,786	15,918	9,906	33,798	33,798
Compensated absences	6,026	5,252	4,832	6,446	4,276
Pollution remediation	14,230	496	403	14,323	1,370
Other Noncurrent Liabilities	38,688	3,635	—	42,323	—
Net pension liability	84,192	11,202	5,660	89,734	—
Total	<u>\$ 439,353</u>	<u>\$ 36,503</u>	<u>\$ 34,261</u>	<u>\$ 441,595</u>	<u>\$ 56,324</u>

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, 2023 measurement date was determined by actuarial valuations as of June 30, 2022, which were rolled forward to June 30, 2023. The JRS and NGNMRS total pension liability for the June 30, 2023 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, 2023:

System	Investment Rate of Return	Inflation Rate	Salary Scale Increases
PERS	7.25%, net of pension plan investment expenses. This is based on an average inflation of 2.50% and a real return of 4.75%	2.5%	Based on service, from 8.50% to 3.85% for Peace Officer/Firefighter and from 6.75% to 2.85% for all others
TRS	7.25%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real return of 4.75%	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%	8.34% for 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 2017-2021 actual experience. Pre-commencement mortality rates were based on 100 percent of the Pub-2010 Safety/General Employee table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for Peace Officers/Firefighters were based on the Pub-2010 Safety Employee table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for others were based on 98 percent of male and 106 percent of female rates of the Pub-2010 General Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates were based on 98 percent of male and 106 percent of female rates of the Pub-2010 General Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Post-disability mortality in accordance with the Pub-2010 Safety/Non-safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement. Disabilities are assumed to be occupational 70 percent of the time for Peace Officer/Firefighters, and 35 percent of the time for others. The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2017 to June 30, 2021. The actuarial assumptions used in the June 30, 2023 actuarial valuation are the same as those used in the June 30, 2022 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 2017-2021 actual experience. Pre-commencement mortality rates were based on 100 percent of the Pub-2010 Teachers Employee table, amount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates were based on 97 percent of male and 97 percent of female rates of the Pub-2010 Teachers Retiree table, amount-weighted, and projected with MP-2021 generational

improvement. Deaths are assumed to result from occupational causes 15 percent of the time. Post-disability mortality in accordance with the Pub-2010 Non-Safety Disabled Retiree table, 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 actuarial experience study for the period from July 1, 2017 to June 30, 2021. The assumptions used in the June 30, 2022 actuarial valuation are the same as those used in the June 30, 2021 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 pensioner benefit increase assumptions were 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, 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, 2023 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	6.17%	27.00%	+/- 6%
	Global Equity (ex-U.S.)	6.55	18.00	+/- 4
	Aggregate Bonds	1.63	19.00	+/- 10
	Multi-Asset	—	8.00	+/- 4
	Real Assets	4.87	14.00	+/- 7
	Private Equity	11.57	14.00	+/- 7
	Cash Equivalents	0.49	—	—
JRS	Domestic Equity	6.17	27.00	+/- 6
	Global Equity (non-U.S.)	6.55	18.00	+/- 4
	Aggregate Bonds	1.63	19.00	+/- 10
	Multi-Asset	—	8.00	+/- 4
	Real Assets	4.87	14.00	+/- 7
	Private Equity	11.57	14.00	+/- 7
	Cash Equivalents	0.49	—	—
NGNMRS	Domestic Equity	6.17	20.00	+/- 6
	Global Equity (non-U.S.)	6.55	13.00	+/- 4
	Aggregate Bonds	1.63	44.00	+/- 10
	Opportunistic	—	8.00	+/- 4
	Real Assets	4.87	7.00	+/- 4
	Private Equity	11.57	8.00	+/- 4
	Cash Equivalents	0.49	—	—

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, 2022 measurement. The discount rate used to measure the total pension liability was 5.75 percent for NGNMRS which no change from the June 30, 2022 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 4.13 percent as of June 30, 2023.

The following presents the net pension liability/(asset) for each plan as of June 30, 2023, 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)	\$ 3,416,955	\$ 2,545,223	\$ 1,808,867
Discrete Component Units' proportionate share of the PERS net pension liability/(asset)	367,861	274,012	194,738
Primary Government's proportionate share of the TRS net pension liability/(asset)	16,953	11,517	6,924
Discrete Component Units' proportionate share of the TRS net pension liability/(asset)	35,962	24,430	14,687
Primary Government's JRS net pension liability/(asset)	(2,012)	(23,929)	(42,586)
	1% Decrease 4.75%	Discount Rate 5.75%	1% Increase 6.75%
Primary Government's NGNMRS net pension liability/(asset)	\$ (13,378)	\$ (16,179)	\$ (18,579)

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, 2023 to a projected fully funded year of 2039. At June 30, 2023 the proportionate share of the net pension liability attributed to the State was 54.37 percent (49.09 percent for the primary government and 5.28 percent for the discrete component units) for the Public Employees' Retirement System (PERS) and 2.04 percent (0.65 for the primary government and 1.39 for the discrete component units) for the Teacher's Retirement System (TRS). This was a decrease of 0.17 percent (0.27 percent decrease for the primary government and 0.10 percent increase for the discrete component units) for PERS and an decrease of 0.15 percent (0.00 percent increase for the primary government and 0.15 percent decrease for the discrete component units) for TRS from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the State recognized pension expense of \$313,960 thousand (\$275,808 thousand for the primary government and \$38,152 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	\$ 274,285
Public Employees' Retirement System - Discrete Component Units	37,553
Teachers' Retirement System - Primary Government	1,832
Teachers' Retirement System - Discrete Component Units	599
Judicial Retirement System - Primary Government	(1,793)
Alaska National Guard and Alaska Naval Militia Retirement System - Primary Government	1,484

At June 30, 2024, 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	\$ 66,434	\$ —
	Contributions Subsequent to the Measurement Date	250,621	—
Discrete Component	Difference Between Projected and Actual Investment Earnings	7,152	—
Units	Contributions Subsequent to the Measurement Date	32,782	—
TRS			
Primary Government	Difference Between Projected and Actual Investment Earnings	472	—
	Contributions Subsequent to the Measurement Date	1,263	—
Discrete Component	Difference Between Projected and Actual Investment Earnings	1,002	—
Units	Contributions Subsequent to the Measurement Date	2,075	—
JRS			
Primary Government	Difference Between Projected and Actual Investment Earnings	3,277	—
	Difference Between Expected and Actual Experience	932	—
	Changes in Assumptions	—	6,041
	Contributions Subsequent to the Measurement Date	8,194	—
NGNMRS			
Primary Government	Difference Between Projected and Actual Investment Earnings	1,446	—
	Difference Between Expected and Actual Experiences	571	—
	Changes in Assumptions	862	—

\$294,395 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 2025 (\$260,078 thousand for the primary government and \$34,857 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
2025	\$ (25,196)	\$ (2,713)	\$ (201)	\$ (426)	\$ (5,479)	\$ 1,176
2026	(55,725)	(5,999)	(439)	(932)	(2,619)	385
2027	150,755	16,230	1,133	2,404	6,405	1,314
2028	(3,400)	(366)	(21)	(44)	(140)	4
2029	—	—	—	—	—	—
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, 2024 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	\$ 877,148	\$ 653,370	\$ 464,344
TRS net pension liability	1,575,020	1,069,941	643,252

At June 30, 2023 the proportionate share of the net pension liability attributed to the State for the special funding situation was 12.60 percent for the Public Employee's Retirement System (PERS) and 60.85 percent for the Teacher's Retirement System (TRS), which was a increase of 1.72 percent and an increase of 4.09 percent from its proportion measured as of June 30, 2022 for PERS and TRS respectively.

For the year ended June 30, 2024, the State recognized expenses of (\$369,020) 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	\$ 131,557
Teachers' Retirement System	237,463

At June 30, 2024, 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	17,054	—
	Contributions Subsequent to the Measurement Date	37,942	—
TRS	Difference Between Projected and Actual Investment Earnings	43,871	—
	Contributions Subsequent to the Measurement Date	97,951	—

\$135,893 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 2025. 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
2025	\$ (6,468)	\$ (18,670)
2026	(14,305)	(40,799)
2027	38,700	105,274
2028	(873)	(1,934)
2029	—	—
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, 2023 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, 2022	<u>\$ 211,705</u>	<u>\$ 227,182</u>	<u>\$ (15,477)</u>
Changes for the year:			
Service Cost	5,237	—	5,237
Interest	15,107	—	15,107
Changes in assumptions	(164)	—	(164)
Contributions - employer	—	10,743	(10,743)
Contributions - employee	—	906	(906)
Net investment income	—	17,081	(17,081)
Benefit payments, including refunds of employee contributions	(16,071)	(16,071)	—
Administrative expense	—	(98)	98
Net Changes	<u>4,109</u>	<u>12,561</u>	<u>(8,452)</u>
Balances at June 30, 2023	<u><u>\$ 215,814</u></u>	<u><u>\$ 239,743</u></u>	<u><u>\$ (23,929)</u></u>

NGNMRS	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a)-(b)
Balances at June 30, 2022	<u>\$ 27,761</u>	<u>\$ 44,088</u>	<u>\$ (16,327)</u>
Changes for the year:			
Service Cost	723	—	723
Interest	1,584	—	1,584
Net investment income	—	2,453	(2,453)
Benefit payments, including refunds of employee contributions	(1,745)	(1,745)	—
Administrative expense	—	(295)	295
Net Changes	<u>562</u>	<u>413</u>	<u>149</u>
Balances at June 30, 2023	<u><u>\$ 28,323</u></u>	<u><u>\$ 44,501</u></u>	<u><u>\$ (16,178)</u></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 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, 2023, 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>	
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	0.75% 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)%	2.00%
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)	\$ 65,570	\$ 26,220	\$ (6,254)

For the year ended December 31, 2023, the ARRC recognized pension expense of \$2.0 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	\$ 3,710	\$ 3,251
Changes in assumptions	227	4,044
Net difference between actual and projected earnings on investments	11,770	—

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

	Amount
Year ending December 31,	
2024	\$ (210)
2025	1,891
2026	8,337
2027	(1,606)
2028	—
Thereafter	—
	<u>\$ 8,412</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, 2023	\$ 268,116	\$ 235,729	\$ 32,387
Changes for the year:			
Service cost	6,321	—	6,321
Interest	19,459	—	19,459
Changes of assumptions	4,283	—	4,283
Contributions - employer	—	3,148	(3,148)
Contributions - employee	—	5,328	(5,328)
Net investment income	—	28,181	(28,181)
Benefit payments, including refunds of employee contributions	(12,064)	(12,064)	—
Administrative expense	—	(427)	427
Net Changes	17,999	24,166	(6,167)
Balances at December 31, 2023	\$ 286,115	\$ 259,895	\$ 26,220

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, 2023 measurement date for all plans except JRS was determined by actuarial valuations as of June 30, 2022, which were rolled forward to June 30, 2023 and adjusted to reflect updated assumptions. The total OPEB liability for the June 30, 2023 measurement date for JRS was determined by an actuarial valuation as of June 30, 2022. 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*	7.25%, net of postretirement healthcare plan investment expenses. This is based on an average inflation of 2.50% and a real rate of return of 4.75%	2.5%	Based on service, from 8.50% to 3.85% for Peace Officer/Firefighter. Based on service from 6.75% to 2.85% for all others	Pre-65 medical; 6.7% grading down to 4.5% Post-65 medical; 5.5% grading down to 4.5% Rx/EGWP; 7.2% grading down to 4.5%
TRS*	7.25%, 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 4.75%	2.5%	Based on service, from 7.00% to 2.85% for ARHCT, from 7.25% to 2.85% for ODD/RMP	Pre-65 medical; 6.7% grading down to 4.5% Post-65 medical; 5.5% grading down to 4.5% Rx/EGWP; 7.2% 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% for FY 2025, 5.0% for FY 2025, 0% for FY26-28, 3.00% per year thereafter	Pre-65 Medical; 6.7% grading down to 4.5% Post-65 medical; 5.5% grading down to 4.5% Rx/EGWP; 7.2% 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 2017-2021 actual experience. Pre-commencement mortality rates for Peace Officers and Firefighters were based on 100 percent of the Pub-2010 Safety Employee table, headcount-weighted, and projected with MP-2021 generational improvement. Pre-commencement mortality rates for others were based on 100 percent of the Pub-2010 General Employee table, headcount-weighted, and projected with MP-2021

generational improvement. Post-commencement mortality rates for Peace Officers and Firefighters were based on 100 percent of the Pub-2010 Safety Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for others were based on 101 percent of the male rates and 110 percent of the female rates of the Pub-2010 Safety Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-disability mortality in accordance with the Pub-2010 Safety/Non-Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Disabilities are assumed to be occupational 75 percent of the time for peace officers/firefighters, 35 percent of the time for all others. The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2017 to June 30, 2021.

TRS pre-commencement mortality rates were based on the Pub-2010 Teachers Employee table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates were based on 98 percent of male and 100 percent of female rates of the Pub-2010 Teachers Retiree table headcount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to be occupational 15 percent of the time. Post-disability mortality in accordance with the Pub-2010 Non-Safety disabled table, headcount-weighted, and projected with MP-2021 generational improvement. The actuarial assumption used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2017 to June 30, 2021, resulting in changes in actuarial assumptions effective for the June 30, 2022 actuarial valuation, which were adopted by the Board to better reflect expected future experience.

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, resulting in changes in actuarial assumptions effective for the June 30, 2022 actuarial valuation, which were adopted by the board to better reflect expected future experience.

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, 2023 (note that the following rates exclude the inflation):

System	Asset Class	Long-term Expected Real Rate of Return	Allocation	Range
PERS/TRS/JRS	Broad Domestic Equity	6.17%	27.00%	+/- 6%
	Global Equity non-U.S.	6.55	18.00	+/- 4
	Aggregate Bonds	1.63	19.00	+/-10
	Opportunistic	—	8.00	+/- 4
	Real Assets	4.87	14.00	+/- 7
	Private Equity	11.57	14.00	+/- 7
	Cash Equivalents	0.49	—	—

The discount rate used to measure the total OPEB liability/(asset) for each plan was 7.25 percent which is no change from the June 30, 2022 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 4.13 percent as of June 30, 2023.

The following presents the net OPEB liability/(asset) for each plan as of June 30, 2023, 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)	\$ (750,892)	\$ (1,129,681)	\$ (1,447,886)
Discrete Component Units' proportionate share of the PERS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(80,662)	(121,352)	(155,534)
Primary Government's proportionate share of the PERS Occupational Death and Disability net OPEB liability/(asset)	(23,547)	(25,061)	(26,239)
Discrete Component Units' proportionate share of the PERS Occupational Death and Disability net OPEB liability/(asset)	(2,768)	(2,946)	(3,085)
Primary Government's proportionate share of the PERS Retiree Medical Plan net OPEB liability/(asset)	(790)	(22,731)	(39,491)
Discrete Component Units' proportionate share of the PERS Retiree Medical Plan net OPEB liability/(asset)	(110)	(3,163)	(5,496)
Primary Government's proportionate share of the TRS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(4,679)	(6,616)	(8,234)
Discrete Component Units' proportionate share of the TRS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(10,216)	(14,446)	(17,980)
Primary Government's proportionate share of the TRS Occupational Death and Disability net OPEB liability/(asset)	(40)	(40)	(40)
Discrete Component Units' proportionate share of the TRS Occupational Death and Disability net OPEB liability/(asset)	(214)	(214)	(213)
Primary Government's proportionate share of the TRS Retiree Medical Plan net OPEB liability/(asset)	(47)	(127)	(188)
Discrete Component Units' proportionate share of the TRS Retiree Medical Plan net OPEB liability/(asset)	(251)	(685)	(1,012)
Primary Government's JRS net OPEB liability/(asset)	(21,642)	(23,804)	(25,627)

The following presents the net OPEB liability/(asset) for each applicable plan as of June 30, 2023, 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)	\$ (1,484,283)	\$ (1,129,681)	\$ (707,447)
Discrete Component Units' proportionate share of the PERS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(159,443)	(121,352)	(75,995)
Primary Government's proportionate share of the PERS Retiree Medical Plan net OPEB liability/(asset)	(41,741)	(22,731)	2,804
Discrete Component Units' proportionate share of the PERS Retiree Medical Plan net OPEB liability/(asset)	(5,809)	(3,163)	390
Primary Government's proportionate share of the TRS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(8,413)	(6,616)	(4,463)
Discrete Component Units' proportionate share of the TRS Alaska Retiree Healthcare Trust Plan net OPEB liability/(asset)	(18,370)	(14,446)	(9,744)
Primary Government's proportionate share of the TRS Retiree Medical Plan net OPEB liability/(asset)	(196)	(127)	(35)
Discrete Component Units' proportionate share of the TRS Retiree Medical Plan net OPEB liability/(asset)	(1,052)	(685)	(187)
Primary Government's JRS net OPEB liability/(asset)	(25,967)	(23,804)	(21,207)

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, 2024 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, 2023 and the associated change from its proportion measured as of June 30, 2022:

	2023	2024	Increase/ (Decrease)
PERS Alaska Retiree Healthcare Trust Plan	54.52 %	54.37 %	(0.15)%
Primary Government	49.37	49.10	(0.27)
Discrete Component Units	5.15	5.27	0.12
PERS Occupational Death and Disability Plan	53.60	54.59	0.99
Primary Government	48.48	48.85	0.37
Discrete Component Units	5.12	5.74	0.62
PERS Retiree Medical Plan	53.57	54.53	0.96
Primary Government	47.68	47.87	0.19
Discrete Component Units	5.89	6.66	0.77
TRS Alaska Retiree Healthcare Trust Plan	2.22	2.08	(0.14)
Primary Government	0.65	0.65	—
Discrete Component Units	1.57	1.43	(0.14)
TRS Occupational Death and Disability Plan	3.14	3.67	0.53
Primary Government	0.51	0.58	0.07
Discrete Component Units	2.63	3.09	0.46
TRS Retiree Medical Plan	3.13	3.67	0.54
Primary Government	0.50	0.58	0.08
Discrete Component Units	2.63	3.09	0.46

For the year ended June 30, 2024 the State recognized OPEB expense of (\$208,057) thousand ((\$188,712) thousand for the primary government and (\$19,345) 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	\$ (189,073)
PERS Alaska Retiree Healthcare Trust Plan - Discrete Component Units	(19,511)
PERS Occupational Death and Disability Plan - Primary Government	(488)
PERS Occupational Death and Disability Plan - Discrete Component Units	(126)
PERS Retiree Medical Plan - Primary Government	2,835
PERS Retiree Medical Plan - Discrete Component Units	421
TRS Alaska Retiree Healthcare Trust Plan - Primary Government	(947)
TRS Alaska Retiree Healthcare Trust Plan - Discrete Component Units	(125)
TRS Occupational Death and Disability Plan - Primary Government	(2)
TRS Occupational Death and Disability Plan - Discrete Component Units	(13)
TRS Retiree Medical Plan - Primary Government	2
TRS Retiree Medical Plan - Discrete Component Units	9
Judicial Retirement System - Primary Government	(1,039)

At June 30, 2024 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	\$ 2,346	\$ —
	Difference Between Projected and Actual Investment Earnings	51,418	—
	Changes in Proportions and Difference Between Employer Contributions and Proportionate Share of Contributions	605	—
	Changes in Assumptions	—	20,789
	Contributions Subsequent to the Measurement Date	344	—
Discrete Component Units	Difference Between Expected and Actual Experience	252	—
	Difference Between Projected and Actual Investment Earnings	5,523	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	138	339
	Changes in Assumptions	—	2,233
	Contributions Subsequent to the Measurement Date	344	—
PERS Occupational Death and Disability Plan			
Primary Government	Difference Between Expected and Actual Experience	—	7,042
	Difference Between Projected and Actual Investment Earnings	579	—
	Changes in Proportions and Difference Between Employer Contributions and Proportionate Share of Contributions	202	158
	Changes in Assumptions	—	104
	Contributions Subsequent to the Measurement Date	3,093	—
Discrete Component Units	Difference Between Expected and Actual Experience	—	828
	Difference Between Projected and Actual Investment Earnings	68	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	33	365
	Changes in Assumptions	—	12
	Contributions Subsequent to the Measurement Date	410	—
PERS Retiree Medical Plan			
Primary Government	Difference Between Expected and Actual Experience	\$ 693	\$ 734
	Difference Between Projected and Actual Investment Earnings	1,905	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	3	121
	Changes in Assumptions	2,444	18,484
	Contributions Subsequent to the Measurement Date	8,044	—
Discrete Component Units	Difference Between Expected and Actual Experience	96	102
	Difference Between Projected and Actual Investment Earnings	265	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	106	46
	Changes in Assumptions	340	2,572
	Contributions Subsequent to the Measurement Date	1,315	—

		Deferred Outflows of Resources	Deferred Inflows of Resources
TRS Alaska Retiree Healthcare Trust Plan			
Primary Government	Difference Between Expected and Actual Experience	18	—
	Difference Between Projected and Actual Investment Earnings	273	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	—	10
	Changes in Assumption	—	105
Discrete Component Units	Difference Between Expected and Actual Experience	40	—
	Difference Between Projected and Actual Investment Earnings	596	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	212	—
	Changes in Assumptions	—	228
TRS Occupational Death and Disability Plan			
Primary Government	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	1	6
	Difference Between Projected and Actual Investment Earnings	1	—
	Difference Between Expected and Actual Experience	—	6
	Contributions Subsequent to the Measurement Date	3	—
Discrete Component Units	Difference Between Projected and Actual Investment Earnings	4	—
	Difference Between Expected and Actual Experience	—	34
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	4	34
	Contributions Subsequent to the Measurement Date	15	—
TRS Retiree Medical Plan			
Primary Government	Difference Between Expected and Actual Experience	22	4
	Difference Between Projected and Actual Investment Earnings	7	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	1	11
	Changes in Assumption	5	62
	Contributions Subsequent to the Measurement Date	29	—
Discrete Component Units	Difference Between Expected and Actual Experience	119	24
	Difference Between Projected and Actual Investment Earnings	39	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	3	73
	Changes in Assumption	29	330
	Contributions Subsequent to the Measurement Date	157	—
JRS Alaska Retiree Healthcare Trust Plan			
Primary Government	Difference Between Projected and Actual Investment Earnings	537	—
	Difference Between Expected and Actual Experience	868	—
	Changes in Assumptions	—	1,088
	Contributions Subsequent to the Measurement Date	940	—

\$14,350 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 2025 (\$12,109 thousand for the primary government \$2,241 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					
	2024	2025	2026	2027	2028	Thereafter
PERS Alaska Retiree Healthcare Trust Plan - Primary Government	\$ (40,206)	\$ (46,446)	\$ 123,380	\$ (3,148)	\$ —	\$ —
PERS Alaska Retiree Healthcare Trust Plan - Discrete Component Units	(4,585)	(4,989)	13,254	(338)	—	—
PERS Occupational Death and Disability Plan - Primary Government	(1,538)	(1,653)	(694)	(1,084)	(839)	(713)
PERS Occupational Death and Disability Plan - Discrete Component Units	(249)	(262)	(136)	(175)	(146)	(136)
PERS Retiree Medical Plan - Primary Government	(2,949)	(3,315)	(85)	(3,420)	(2,440)	(2,085)
PERS Retiree Medical Plan - Discrete Component Units	(384)	(435)	5	(470)	(336)	(294)
TRS Alaska Retiree Healthcare Trust Plan - Primary Government	(205)	(230)	628	(16)	—	—
TRS Alaska Retiree Healthcare Trust Plan - Discrete Component Units	(213)	(502)	1,370	(36)	—	—
TRS Occupational Death and Disability Plan - Primary Government	(2)	(2)	(1)	(2)	(2)	(3)
TRS Occupational Death and Disability Plan - Discrete Component Units	(11)	(12)	(5)	(11)	(8)	(15)
TRS Retiree Medical Plan - Primary Government	(9)	(11)	2	(9)	(8)	(8)
TRS Retiree Medical Plan - Discrete Component Units	(50)	(59)	10	(48)	(44)	(46)
JRS - Primary Government	(231)	(542)	1,116	(27)	—	—

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, 2024 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	\$ (194,119)	\$ (292,043)	\$ (374,304)
TRS Alaska Retiree Healthcare Trust Plan	(427,064)	(603,865)	(751,587)

The following presents the net OPEB liability/(asset) associated with the special funding situation for each applicable plan as of June 30, 2023, 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	\$ (383,714)	\$ (292,043)	\$ (182,888)
TRS Alaska Retiree Healthcare Trust Plan	(767,928)	(603,865)	(407,325)

At June 30, 2023 the proportionate share of the net OPEB liability/(asset) attributed to the State for the special funding situation was 12.69 percent for the Public Employee's Retirement System (PERS) and 59.75 percent for the Teacher's Retirement System (TRS), which was an increase of 1.53 percent and an increase of 3.86 percent from its proportion measured as of June 30, 2022 for PERS and TRS respectively.

For the year ended June 30, 2024, the State recognized expenses of \$(226,570) 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	\$ (91,981)
Teachers' Retirement System	(134,589)

June 30, 2024, 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	\$ —	\$ —
	Difference Between Projected and Actual Investment Earnings	13,292	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	—	5,066
	Changes in Assumptions	—	5,374
TRS	Difference Between Expected and Actual Experience	1,664	—
	Difference Between Projected and Actual Investment Earnings	24,913	—
	Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	—	5,801
	Changes in Assumptions	—	9,549

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	\$ (15,617)	\$ (23,592)
2025	(12,007)	(20,974)
2026	31,896	57,287
2027	(814)	(1,495)
2028	—	—
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, 2023 are below (in thousands):

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB asset (a)-(b)
Balances at June 30, 2022	<u>\$ 18,036</u>	<u>\$ 40,268</u>	<u>\$ (22,232)</u>
Changes for the year:			
Service Cost	945	—	945
Interest	1,334	—	1,334
Difference between expected and actual experience	171	—	171
Changes of assumptions	(57)	—	(57)
EGWP rebates	198	198	—
Other	—	5	(5)
Contributions - employer	—	922	(922)
Contributions - RDS	—	1	(1)
Net investment income	—	3,070	(3,070)
Benefit payments, including refunds of employee contributions	(1,392)	(1,392)	—
Administrative expense	—	(32)	32
Net Changes	<u>1,199</u>	<u>2,772</u>	<u>(1,573)</u>
Balances at June 30, 2023	<u><u>\$ 19,235</u></u>	<u><u>\$ 43,040</u></u>	<u><u>\$ (23,805)</u></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, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of January 1, 2023. The actuarial valuation used the following actuarial assumptions:

Actuarial Assumption	December 31, 2023
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	0.29% of payroll, based on current year actual expenses
Participation Rates	Varies from 30% to 85%
Medical Trend	Non Medicare 8.5%, decreasing to an ultimate rate of 3.45% in 2076. Medicare 7.5%, decreasing to an ultimate rate of 3.45% in 2076.

Mortality rates were based on the Society of Actuaries headcount-weighted Pub-2010 General healthy annuitant table adjusted 101 percent for males and 110 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, 2023 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)	\$ (36,640)	\$ (38,842)	\$ (40,681)

The following presents the net OPEB liability/(asset) calculated using the medical cost trend rate of 8.50 percent (Non-Medicare) and 7.50 percent (Medicare) beginning in 2024, decreasing to an ultimate rate of 3.45 percent in 2076+ as of December 31, 2023 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)	\$ (41,122)	\$ (38,842)	\$ (36,029)

For the year ended December 31, 2023, the ARRC recognized net OPEB expense of (\$1.7) 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	\$ 3,215	\$ 4,781
Changes in assumptions	2,016	2,440
Net difference between actual and projected earnings on investments	3,554	—

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

	Amount
Year ending December 31,	
2024	\$ 499
2025	631
2026	1,064
2027	(796)
2028	(182)
Thereafter	348
	<u>\$ 1,564</u>

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

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Asset (a)-(b)
Balances at January 1, 2023	\$ 13,771	\$ 51,746	\$ (37,975)
Changes for the year:			
Service Cost	455	—	455
Interest	978	—	978
Difference between expected and actual experience	2,233	—	2,233
Changes in assumptions	384	—	384
Net investment income	—	5,012	(5,012)
Benefit payments, net of retiree premiums	(1,095)	(1,095)	—
Administrative expense	—	(95)	95
Net Changes	<u>2,955</u>	<u>3,822</u>	<u>(867)</u>
Balances at December 31, 2023	<u>\$ 16,726</u>	<u>\$ 55,568</u>	<u>\$ (38,842)</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, 2024, the following were the general obligation bond debt outstanding (in millions):

Year Ending June 30	Principal	Interest	Total
2025	\$ 41.3	\$ 23.3	\$ 64.6
2026	43.2	23.0	66.2
2027	43.9	20.8	64.7
2028	45.3	18.6	63.9
2029	46.8	16.2	63.0
2030-2034	216.0	47.9	263.9
2035-2039	75.4	9.7	85.1
2040-2044	11.6	0.6	12.2
Total debt service requirements	523.5	\$ 160.1	\$ 683.6
Unamortized bond premium	49.0		
Total principal outstanding	\$ 572.5		

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.

The General Obligation Refunding Bonds, Series 2024A, were issued in June 2024 to refund the outstanding General Obligation Bonds, Series 2010A (Taxable Build America Bonds – Direct Payment). The State issued \$110.08 million of General Obligation Refunding Bonds to refund \$119.57 million of outstanding general obligation bonds. The issuance of the refunding bonds achieved total debt service savings of approximately \$4.5 million and a net present value savings of approximately \$4.0 million.

Federal subsidies related to the interest payments made during the year on the bonds were \$6.0 million.

At June 30, 2024, 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, 2024, the following were the revenue bonds and other long-term debt outstanding (in millions):

	Governmental Activities		Business-Type Activities	
	Bonds		Bonds	
Year Ending June 30	Principal	Interest	Principal	Interest
2025	\$ 4.4	\$ 6.7	\$ 16.9	\$ 10.7
2026	4.3	6.5	13.9	10.0
2027	5.0	6.3	14.6	9.3
2028	5.2	6.0	15.4	8.6
2029	5.4	5.8	15.7	7.8
2030-2034	26.9	24.7	100.4	25.4
2035-2039	28.9	18.7	51.0	2.5
2040-2044	29.1	12.7	—	—
2045-2049	26.3	7.2	—	—
2050-2054	20.5	0.8	—	—
2065-2069	94.7	335.7	—	—
Total debt service requirements	250.7	<u>\$ 431.1</u>	227.9	<u>\$ 74.3</u>
Unamortized bond (discounts)/ premiums	25.3		27.1	
Plus accreted value	10.1		—	
Total principal outstanding	<u>\$ 286.1</u>		<u>\$ 255.0</u>	

Between the 2055-2064 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, 2024 includes \$250.7 million in principal, \$25.3 million in unamortized premium, and \$10.1 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, 2022, NTSC issued \$282.5 million of its Tobacco Settlement Asset-Backed Bonds, Series 2022, 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 2024 International Airports paid \$1.1 million of bonds that had matured. At June 30, 2024 there was no bond interest arbitrage rebate liability. International Airports Revenue Bond total at year end includes \$227.9 million in principal, \$74.3 million in interest, and \$27.1 million in unamortized premiums/discounts and deferred gains/losses.

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, 2024.

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, 2024 (in millions):

Year Ending June 30	Contracts that Transfer Ownership			Lease Liabilities			SBITA Liabilities		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 10.9	\$ 6.2	\$ 17.1	\$ 40.7	\$ 7.2	\$ 47.9	\$ 12.9	\$ 2.2	\$ 15.1
2026	11.3	5.6	16.9	38.5	6.3	44.8	11.0	1.5	12.5
2027	13.4	5.0	18.4	37.9	5.4	43.3	8.0	1.2	9.2
2028	14.1	4.3	18.4	35.8	4.6	40.4	6.1	1.1	7.2
2029	14.9	3.6	18.5	29.3	3.8	33.1	4.1	0.9	5.0
2030-2034	66.9	6.6	73.5	87.9	11.4	99.3	17.9	3.1	21.0
2035-2039	—	—	—	25.4	5.0	30.4	11.7	0.6	12.3
2040-2044	—	—	—	17.5	2.0	19.5	—	—	—
2045-2049	—	—	—	2.7	0.6	3.3	—	—	—
2050-2054	—	—	—	0.7	0.4	1.1	—	—	—
2055-2059	—	—	—	0.2	0.4	0.6	—	—	—
2060-2064	—	—	—	0.2	0.3	0.5	—	—	—
2065-2069	—	—	—	0.3	0.3	0.6	—	—	—
2070-2074	—	—	—	0.3	0.3	0.6	—	—	—
2075-2079	—	—	—	0.3	0.2	0.5	—	—	—
2080-2084	—	—	—	0.4	0.2	0.6	—	—	—
2085-2089	—	—	—	0.4	0.1	0.5	—	—	—
2090-2094	—	—	—	0.5	0.1	0.6	—	—	—
2095-2099	—	—	—	0.4	—	0.4	—	—	—
Total	<u>\$ 131.5</u>	<u>\$ 31.3</u>	<u>\$ 162.8</u>	<u>\$ 319.4</u>	<u>\$ 48.6</u>	<u>\$ 368.0</u>	<u>\$ 71.7</u>	<u>\$ 10.6</u>	<u>\$ 82.3</u>

Leases, contracts that transfer ownership, and SBITAs at June 30, 2024 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, 2024 (in millions):

Governmental Activities Year Ending June 30	Certificates of Participation		
	Principal	Interest	Total
2025	\$ 2.7	\$ 0.6	\$ 3.3
2026	2.8	0.5	3.3
2027	3.0	0.4	3.4
2028	3.1	0.3	3.4
2029	3.2	0.1	3.3
2030-2034	—	—	—
2035-2039	—	—	—
Total	<u>\$ 14.8</u>	<u>\$ 1.9</u>	<u>\$ 16.7</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
2025	\$ 186.2	\$ 174.2	\$ 2.5	\$ 0.8
2026	173.9	158.4	2.6	0.7
2027	177.7	151.4	2.7	0.6
2028	192.6	143.8	2.8	0.5
2029	194.3	136.1	2.9	0.4
2030-2034	1,114.2	567.2	9.9	0.8
2035-2039	743.1	374.9	—	—
2040-2044	584.6	220.9	—	—
2045-2049	399.8	104.2	—	—
2050-2054	168.3	19.6	—	—
2055-2059	—	—	—	—
Total debt service requirements	3,934.7	<u>\$ 2,050.7</u>	<u>\$ 23.4</u>	<u>\$ 3.8</u>
Unamortized (discounts)/premiums	99.7			
Unamortized swap termination penalty	(2.1)			
Total principal outstanding	<u>\$ 4,032.3</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, 2024 the aggregate amount outstanding for conduit debt obligations was \$3.2 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, 2024 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. 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. 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, 2024, there was approximately \$354.7 million in conduit debt obligations outstanding. 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. In 2007, AIDEA issued Community Provider Revenue Bonds to finance the acquisition of land and the construction, equipping, and furnishing of a residential adolescent treatment center located on 13 acres at the corner of 30th and Lathrop in Fairbanks. The Boys and Girls Home and Family Services, Inc., a 501(c)(3) corporation that is a subsidiary of Boys and Girls Home and Family Services in Sioux City, Iowa, constructed the facility. AIDEA has received notice that the borrower does not anticipate ever being to make debt service payments on the \$39.4 million remaining debt, and has made a settlement offer to the bond holders.

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, 2024 follows (in thousands):

	Maximum Issue Amount	Balance as of June 30, 2024	Remaining Authority as of June 30, 2024
Revenue bonds, 2023 (Spenard East Phase II)	\$ 10,000	\$ 9,153	\$ 847
Revenue bonds, 2023 (Brewsters MT View 21)	5,500	4,277	1,223
Revenue bonds, 2022 (ACAH Fairbanks Project)	13,000	13,000	—
Revenue bonds, 2021 (Little Dipper Project)	4,327	4,327	—
Total	<u>\$ 32,827</u>	<u>\$ 30,757</u>	<u>\$ 2,070</u>

H. ALASKA HOUSING FINANCE CORPORATION DERIVATIVES

The Alaska Housing Finance Corporations (AHFC) entered into certain derivatives contracts to reduce the overall cost of 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, 2024, 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, 2024, are shown below:

Related Bond Issue	Effective Date	Fixed Rate Paid	Variable Rate Received	Swap Termination Date	Counterparty Credit Rating ⁵
GP01B ²	8/2/2001	4.1127%	67% of 1M Fallback Rate (SOFR) ¹	12/1/2030	A+/Aa1
E021A ³	10/9/2008	2.9800%	70% of 3M Fallback Rate (SOFR) ¹	6/1/2032	AA-/Aa2
E071AB ³	5/31/2007	3.7345%	70% of 3M Fallback Rate (SOFR) ¹	12/1/2041	AA-/Aa2
E071BD ³	5/31/2007	3.7200%	70% of 3M Fallback Rate (SOFR) ¹	12/1/2041	A+/Aa2
E091A ³	5/28/2009	3.7610%	70% of 3M Fallback Rate (SOFR) ¹	12/1/2040	A+/Aa2
E091B ³	5/28/2009	3.7610%	70% of 3M Fallback Rate (SOFR) ¹	12/1/2040	AA-/Aa2
E091ABD ³	5/28/2009	3.7400%	70% of 3M Fallback Rate (SOFR) ¹	12/1/2040	A+/Aa2
SC19A ⁴	6/1/2019	3.2220%	100% of 1M Fallback Rate (SOFR) ¹	12/1/2029	A/A1

¹SOFR-Secured Overnight Finance Rate

² Governmental Purpose Bonds

³ Home Mortgage Revenue Bonds

⁴ State Capital Project Bonds II

⁵Standard & Poor's/Moody's

The change in fair value and ending balance of AHFC's hedging derivatives as of June 30, 2024, 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, 2024	Fair Values June 30, 2023	Change in Fair Value
GP01B	\$ 30,905	\$ 32,181	\$ (1,276)	\$ (1,782)	\$ 506
E021A	23,810	23,771	39	(135)	174
E071AB	117,213	124,810	(7,597)	(10,940)	3,343
E071BD	78,142	83,164	(5,022)	(7,279)	2,257
E091A	62,843	66,815	(3,972)	(5,679)	1,707
E091B	62,843	66,815	(3,972)	(5,679)	1,707
E091ABD	83,789	89,007	(5,218)	(7,519)	2,301
SC19A	140,000	133,793	6,207	4,915	1,292
	<u>\$ 599,545</u>	<u>\$ 620,356</u>	<u>\$ (20,811)</u>	<u>\$ (34,098)</u>	<u>\$ 13,287</u>

As of June 30, 2024, 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
2025	\$ 22,440	\$ 25,244	\$ (4,007)	\$ 43,677
2026	23,495	24,372	(3,973)	43,894
2027	24,630	23,433	(3,937)	44,126
2028	25,820	22,489	(3,908)	44,401
2029	27,045	21,397	(3,857)	44,585
2030-2034	268,405	57,033	(4,296)	321,142
2035-2039	141,660	28,245	(1,404)	168,501
2040-2044	66,050	3,348	(168)	69,230
	<u>\$ 599,545</u>	<u>\$ 205,561</u>	<u>\$ (25,550)</u>	<u>\$ 779,556</u>

Interest Rate Risk

AHFC is exposed to interest rate risk on all of its interest rate swaps. As underlying indices such as SOFR or SIFMA change, AHFC's net payment on all its swaps will also change accordingly.

Credit Risk

As of June 30, 2024, AHFC was exposed to credit risk on its State Capital Project Bonds II 2019 Series A, to the extent of the associated swap's positive fair value of \$6.21 million, and on its Home Mortgage Revenue Bonds 2002 Series A, to the extent of the associated swap's positive fair value of \$39 thousand. AHFC was not exposed to a credit risk on its remaining swap agreements because these swaps all have negative fair values. AHFC's swap agreements 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 34.0 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+/Aa2" and 23.4 percent of the total notional amount of swaps is held with another counterparty rated "A/A1". Of the remaining swaps, the counterparties are rated "A+/Aa2", "A+/Aa1", approximating 10.5 and 5.2 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, 2024, AHFC's interest rate swaps were based on the SOFR index, while its variable rate bonds were based on SOFR or SIFMA indexes. The relative ratios among such indices have fluctuated since AHFC's swap agreements became effective and will continue to do so as market conditions change.

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 (AS) 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 (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, 2021.

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), another 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, 2024," 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, 2024, was 25.10 percent of compensation.

The State's employer contributions to PERS-DB for the fiscal years ended June 30, 2024, 2023, and 2022 were \$283.4, \$261.3, and \$315.4 million respectively for the year. For the FY 2024 contributions, \$283.4 million (\$253.1 million for the primary government and \$30.3 million for the discretely presented component units) was for pensions and \$41.0 thousand (\$0.2 thousand for the primary government and \$40.8 thousand for the discretely presented component units) was for postemployment benefits. The contributions were equal to the required contributions in FY 2024.

AS 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 2024, the DBUL is allocated 100 percent to the DB Pension Plan and 0 percent to the DB ARHCT Plan.

The 33rd Alaska State Legislature, SCS CSHB 39 2023 Section 74(a) appropriated \$37.9 million from the General Fund to PERS-DB as an additional state contribution for FY 2024. The portion of this payment attributable to State of Alaska employers is \$5.5 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, another 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, 2024," 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 DB 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, 2024, 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, 2024, 2023, and 2022 were \$2.5, \$2.6, and \$2.6 million respectively, equal to the required contributions for each year. For the FY 2024 contributions, \$2.5 million (\$0.4 million for the primary government and \$2.1 million for the discretely presented component units) was for pensions and \$0.0 thousand was for postemployment benefits (\$0.0 thousand for the primary government and \$0.0 thousand for the discretely presented component units).

AS 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 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 12.56 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 2024, the DBUL is allocated 100 percent to the DB Pension Plan and 0 percent to the DB ARHCT Plan.

The 33rd Alaska State Legislature, SCS CSHB 39 2023 Section 74(b) appropriated \$98.8 million from the General Fund to the TRS-DB as an additional state contribution for FY 2024. The portion of this payment attributable to State of Alaska employers is \$4.7 million (\$0.8 million for the primary government as an employer contribution and \$3.9 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 revenues when due pursuant to statutory requirements. Benefits and refunds 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. 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, 2024, was 65.24 percent of compensation.

Total employer contributions for FY 2024 were \$5.6 million for pensions, and \$0.9 million for postemployment benefits. Included in the total employer contribution amounts is \$2.6 million appropriated in the 33rd Alaska State Legislature, SCS CSHB 39 2023 Section 74(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 (the 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 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 2024.

PLAN MEMBERSHIPS

The table below includes the plan membership counts from the separately issued financial statements for the various plans as of June 30, 2024.

	<u>PERS</u>	<u>TRS</u>	<u>JRS</u>	<u>NGNMRS</u>
Retired plan members or beneficiaries				
currently receiving benefits	36,198	13,236	145	691
Inactive plan members entitled to but				
not yet receiving benefits	4,516	751	3	702
Inactive plan members not entitled to benefits	9,790	1,504	—	—
Active plan members	<u>7,963</u>	<u>2,555</u>	<u>72</u>	<u>3,909</u>
Total	<u>58,467</u>	<u>18,046</u>	<u>220</u>	<u>5,302</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 Health 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/drbb/>.

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, 2024 by the State of Alaska employees were \$84,460 thousand and the State of Alaska employers were \$49,163 thousand. The State of Alaska PERS other postemployment contributions for the year ended June 30, 2024 were \$39,344 thousand (\$3,503 thousand for OD&D, \$26,481 thousand for HRA, and \$9,360 thousand for RMP).

For the year ended June 30, 2024 the State of Alaska recognized \$49,380 thousand in pension expense for the PERS-DCR as an employer. Forfeitures of \$3,671 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 2024 for each member's compensation was 1.01 percent for medical coverage and 0.30 percent for death and disability (0.68 percent for peace officers and firefighters). HRA is \$191.88 per month for full time employees and \$1.48 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 Health 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/drb/>.

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, 2024 by the employees were \$1,849 thousand and the State of Alaska employers were \$1,567 thousand. The State of Alaska TRS other postemployment contributions for the year ended June 30, 2024 were \$776 thousand (\$18 thousand for ODD, \$572 thousand for HRA and \$186 thousand for RMP).

For the year ended June 30, 2024 the State of Alaska recognized \$1,674 thousand in pension expense for the TRS-DCR as an employer. Forfeitures of \$34 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 2024 for each member's compensation was 0.82 percent for medical coverage and 0.08 percent for death and disability. HRA is \$191.88 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. 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, 2024, there were 21 employers participating in SBS and there were 52,254 participants in the Plan. The Division of Retirement and Benefits is responsible for administration and record keeping.

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/drb/>.

Mandatory contributions are made to the Supplemental Annuity 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, 2024, were \$175,522 thousand of that amount contributed by employees were \$87,773 thousand. The State's covered payroll was \$1,431,861 thousand. For the year ended June 30, 2024 the State of Alaska recognized \$87,749 thousand in pension expense for the SBS as an employer.

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.

Supplemental annuity contributions were deposited with investment managers under contract with SBS for the year ended June 30, 2024. 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 2024 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	\$24,190	\$2,258	\$110,087
University Contributions	\$3,387	\$271	\$13,210

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 \$489.1 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 2024, 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 \$168.6 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 \$217.2 million. The University's gross costs to fund and administer the plan totaled \$16.6 million for the year ended June 30, 2024. At June 30, 2024, plan assets (participants' accounts) had a net value of \$551.8 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, 2024 the Deferred Compensation Plan had 12,486 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.

Employers participating in the Plan may offer and make matching contributions. Currently, there is one employer actively 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.

Deferred Compensation Plan net position as of June 30, 2024 was \$1,223,964 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, 2024, 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	Other	
General Fund	\$ —	\$ 37,813	\$ 14,507	\$ 67	\$ 3,929	\$ 46,717	\$ 50,475	\$ (386)	\$ 153,122
Alaska Permanent Fund	23,553	—	—	—	—	—	—	—	23,553
Nonmajor Governmental Funds	3,625	—	—	—	—	—	—	—	3,625
International Airports	5,373	—	—	—	—	—	—	—	5,373
Nonmajor Enterprise Funds	738	—	—	—	—	—	—	—	738
Fiduciary Funds	14,251	—	—	—	—	—	—	319	14,570
Other	1,602	—	—	—	—	—	—	—	1,602
Total	\$ 49,142	\$ 37,813	\$ 14,507	\$ 67	\$ 3,929	\$ 46,717	\$ 50,475	\$ (67)	\$ 202,583

The \$1.6 million reported in the Other row consists of a \$1.6 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. The \$319 thousand reported in the Other column consists of a reclass of due to/from amounts for PERS/TRS. This amount is immaterial to their audited financial statements thus the audit was not restated. The \$67 thousand reported in Other Column consists of a reconciling item due to International Airports from the General Fund.

INTERFUND TRANSFERS

Transfers From	Transfers to			Total
	General Fund	Nonmajor Governmental Funds	Internal Service Funds	
General Fund	\$ —	\$ 73,339	\$ 37,520	\$ 110,859
Alaska Permanent Fund	3,549,641	—	—	3,549,641
Nonmajor Governmental Funds	33,217	69	—	33,286
Nonmajor Enterprise Funds	23	—	—	23
Fiduciary Funds	5,000	—	—	5,000
Other	201	—	—	201
Total	\$ 3,588,082	\$ 73,408	\$ 37,520	\$ 3,699,010

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 \$3.5 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 \$23.6 million transfer to the Alaska Capital Income Fund. The \$201 thousand reported in the other row consists of differences between the reported transfers in and out between funds.

NOTE 11 – RELATED PARTY ACTIVITY

In 1993, legislation directed AIDEA's board members to also serve as the board of directors of the Alaska Energy Authority (AEA), a separate public corporation of the State of Alaska. AIDEA provides personnel services to AEA on a contractual bases because AEA is not authorized by Alaska Statutes to have employees. AIDEA and AEA each have separate executive directors, which are both employees of AIDEA. AIDEA provides an interest-free working capital loan to AEA up to \$7.5 million. The two authorities do not commingle funds, assets, or liabilities or have any responsibility for the debts or obligations of the other. Therefore, AIDEA does not include the accounts or activities of AEA in the accompanying financial statements.

AIDEA provides a facility for AEA to conduct its operations out of and also employs all of the personnel that conduct business for AEA. AIDEA receives revenues from AEA for reimbursement of personnel expenses incurred by AIDEA employees providing services to AEA. AIDEA recognized revenue totaling \$7.7 million for providing these services during FY2024. As of June 30, 2024, AIDEA had \$2.8 million receivable from AEA for an interest-free working capital loan to pay for services and operating costs.

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, 2024, the balance of this loan was \$5.1 million.

On September 30, 2010, pursuant to legislation and an agreement with AEA, AIDEA purchased 37 loans from AEA. Under the agreement, AEA must repurchase any loan upon default. As of June 30, 2024, 27 loans have been repaid and 10 have balances remaining, which are expected to be paid in full by FY 2037.

The Department of Transportation and Public Facilities (DOTPF) provides administrative and technical services benefiting all State-owned airports and seaplane bases. These costs are allocated based upon budgetary estimates of the *pro rata* portion that are 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) and included in operating expenses totaled \$4.00 million for the year ended June 30, 2024. Capital project management services are performed by DOTPF personnel and are capitalized to IAF construction in progress. These costs totaled \$3.97 million during the year ended June 30, 2024.

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, 2024, is \$8.7 million. This amount was calculated using the base pay on file for each employee as of June 30, 2024. 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 2024 expended for school debt was \$66.09 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 \$367.05 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 2024, 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 allocated to each department.

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, 2023, and June 30, 2024, (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 2023 and for FY 2024. 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
2023	\$ 147,397	\$ 31,071	\$ (27,560)	\$ 150,908
2024	150,908	25,562	(27,620)	148,850

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, 2024 and 2023 were as follows (in thousands):

Fiscal Year	Beginning Balance	Health Care Benefits	Benefits Paid	Ending Balance
2023	\$ 17,336	\$ 148,866	\$ (148,793)	\$ 17,409
2024	17,409	179,056	(172,649)	23,816

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 to 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, 2023	Provision for Claims	Claims Payments	Balance June 30, 2024
Health	\$ 6,073	\$ 74,116	\$ (73,295)	\$ 6,894
General Liability	5,919	(1,513)	—	4,406
Workers' Compensation	3,436	1,400	(1,412)	3,424
Unemployment	42	130	(143)	29
	<u>\$ 15,470</u>	<u>\$ 74,133</u>	<u>\$ (74,850)</u>	<u>\$ 14,753</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 \$46.97 million, with an additional possible liability of \$42.43 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 Division continues to determine the impact of this decision on PERS and TRS. The Division has notified class members of their right to seek reinstatement into the defined benefit plan and the procedures to do so and is working with impacted former members who meet the requirements to reestablish their position in the defined benefits plan. During fiscal year 2024, the System transferred \$863 thousand from the PERS DCR-Occupational Death and Disability fund to the PERS DB Pension fund, \$3.5 million from the PERS DCR-Retiree Medical fund to the PERS DB Alaska Retiree Health Trust fund, and \$10.2 million from the PERS DCR-Health Reimbursement Arrangement plans to the PERS DB Alaska Retiree Healthcare Trust fund to re-establish certain former members' position in the defined benefits plan. It is unclear exactly how many former members will seek to reinstate to the defined benefits plan or the precise cost of the reintroduction of those former members to the defined benefits plan.

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. The amount subject to potential refund could not be estimated.

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 FY 2021, 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, 2024, 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, 2024, 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, 2024, 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, 2024, 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 \$61.83 million and \$32.99 million respectively.

As of June 30, 2024, 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 \$0.16 million and the Alaska Fisheries Enhancement Revolving Loan Fund for \$0.77 million.

As of June 30, 2024, the Alaska Energy Authority (AEA) had Power Project Fund loan commitments of \$0.49 million.

As of June 30, 2024, the Alaska Industrial Development and Export Authority (AIDEA) had extended loan participation purchase commitments of \$31.2 million, as well as loan guarantees of \$1.9 million.

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, 2024, the Alaska Permanent Fund Corporation (APFC), on behalf of the Alaska Permanent Fund, had outstanding future funding commitments of \$373 million for real estate fund investments.

As of June 30, 2024, the APFC, on behalf of the Alaska Permanent Fund, had outstanding future funding commitments of \$44 million for absolute return, \$1.4 billion for private credit, \$4.2 billion for private equity, and \$1.3 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 Housing Finance Corporation is obligated under contracts and other commitments to purchase and/or modernize certain fixed assets. The total commitment, including amounts to be funded buy third parties, was \$11.2 million as of June 30, 2024.

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, 2024, ARMB's unfunded commitments were as follows (in thousands):

Investment Type	
Multi-Asset	\$ 737,454
Energy	30,275
Infrastructure	35,000
Private Equity	1,994,591
Real Estate	333,227
	<u>\$ 3,130,547</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, 2023, the General Fund had pollution remediation obligations of \$125,678 thousand. As of June 30, 2024, the State had an increase to the obligations of \$2,696 thousand and recognized a decrease of \$7,879 thousand, for an ending balance of \$120,495 thousand in pollution remediation obligation related activities. The State has an estimated potential recovery of \$724 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 those sites, measured at current value. Amounts recorded as current and long-term portions of these estimated liabilities were respectively \$1,370 thousand and \$12,953 thousand in 2024.

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, 2024:

	Amount (in thousands)
General Fund	\$ 812,499
Special Revenue Funds	90,247
Capital Project Funds	6,165
Total Encumbrances	<u>\$ 908,911</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 \$244.36 million. These projects are funded by the SBR Fund and general funds.

The Department of Commerce, Community and Economic Development administers a project for the Kodiak fire station replacement for \$13.33 million. This project is funded by 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 Corrections administers projects related to prison repairs for \$7.57 million. These projects are funded by general funds.

The Department of Corrections administers projects related to prison healthcare for \$12.36 million. These projects are funded by general funds.

The Department of Education and Early Development administers projects related to school repairs for \$100.67 million. These projects are funded by general funds.

The Department of Military and Veteran's Affairs administers projects related to storm cleanup for \$16.96 million. These projects are funded by disaster relief funds.

The Department of Health administers projects related to administrative services for \$8.90 million. These projects are funded by general funds.

The Department of Commerce, Community and Economic Development administers grants for the Alaska Impact Grant Program for \$40.11 million. This is funded by the National Petroleum Reserve Fund.

The Department of Commerce, Community and Economic Development administers construction projects for \$22.19 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 \$6.10 million. These are funded by the Exxon Valdez Settlement Trust Fund.

The Department of Transportation administers projects related to transportation projects for \$27.38 million. These projects are funded by general funds and transportation project bonds.

The Department of Natural Resources administers projects related to fire suppression for \$31.67 million. These projects are funded by 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 \$86.5 million at June 30, 2024. The guarantees extend through the life of the bonds, with a final maturity date of the longest series in 2052. In the event that AHFC cannot make the bond payments, the State would be responsible for the principal and interest.

N. CONCENTRATIONS

In FY 2024, the most significant sources of revenues were federal, taxes, and rents and royalties; which make up 90.2 percent of total revenues. With a large portion of total revenues coming from federal sources (54.6 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 August 30, 2024, an underlying borrower, in conjunction with the Bond Bank, provided funds to the associated Bond Bank debt service account to optionally redeem certain maturities of the 2014 Series Three bonds, totaling \$1.74 million. The associated maturities will be optionally redeemed on the upcoming redemption date of October 1, 2024.

Subsequent to June 30, 2024, on April 8, 2025, AMBBA closed on the 2025 Series One and Two bonds. The 2025 Series One and Two bonds consisted of \$55.57 million in general obligation and refunding bonds with interest rates ranging between 5.00 percent and 5.50 percent. The proceeds of the 2025 Series One and Two bonds were used to make new loans to authorized borrowers, and to refund certain outstanding bonds previously issued by AMBBA, including all or a portion of the Series 2014-1A, 2015-1, 2015-2A, 2015-2B, and 2015-3 of the 2005 General Bond Resolution.

B. ALASKA CLEAN WATER FUND

Pursuant to legislative authorization obtained during the 2024 session of the Alaska Legislature, Series A Revenue Bond Anticipation Note for FY 2025 were issued on December 18, 2024, in the amount of \$0.98 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 Note for FY2025 were issued on December 18, 2024, in the amount of \$0.94 million. The borrowing is secured by interest earnings of the Alaska Drinking Water Fund.

D. ALASKA HOUSING FINANCE CORPORATION

The Corporation delivered its \$75.0 million Collateralized Bonds (Veterans Mortgage Program), 2024 First Series, on July 30, 2024. The First Series Bonds are tax-exempt 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 3.25 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.

On September 10, 2024, the Corporation delivered its \$127.1 million State Capital Project Bonds II, 2024 Series A. The Bonds are tax exempt general obligations of the Corporation with a final maturity of December 1, 2039. Interest on the Bonds will be payable each June 1 and December 1, commencing December 1, 2024, at a fixed rate of 5 percent. Proceeds of the Bonds will be used to refund certain outstanding obligations of the Corporation, to reimburse the Corporation for certain governmental purpose expenditures, and to fund other authorized activities of the Corporation.

On February 20, 2025, the Corporation delivered its \$110,000,000 General Mortgage Revenue Bonds II, 2025 Series A. The bonds are tax exempt general obligations of the Corporation with a final maturity of December 1, 2054. Interest on the bonds will be payable each June 1 and December 1, commencing June 1, 2025, at fixed rates ranging from 2.95 percent to 6 percent. Proceeds of the Series A Bonds will be used to finance mortgage loans, to refund certain outstanding obligations of the Corporation, to finance additional authorized activities of the Corporation, and to pay certain costs of issuance of the bonds.

E. ALASKA ENERGY AUTHORITY

On July 31, 2024, House Bill (HB) 307 was signed by Governor Mike Dunleavy. The Bill helps to prioritize the reliability, stability, and cost to consumers for power along the interconnected Railbelt Utilities and eliminates wheeling rates along the Railbelt. Governor Mike Dunleavy further bolstered the importance of the passage of this Bill by stating “energy is the lynchpin of modern society”. As well, AEA’s Executive Director (ED) Curtis Thayer said, “House Bill 307 is one of the most important pieces of legislation affecting energy policy for the Railbelt in over 30 years”. This enacted legislation was very significant to AEA. Some of the significant impactful elements of the Bill to AEA was it fundamentally changed how AEA operated and it directed the establishment of a Railbelt Transmission Organization (RTO) as a division of AEA. As of July 1, 2024 AEA will operate with a separately established board from AIDEA and have separate employees from AIDEA. Previously, AEA had shared board members with AIDEA and all employees were of AIDEA. The first board meeting for the newly formed AEA Board took place September 10, 2024 and Resolution 2024-05 was approved amending the AEA Bylaws.

F. ALASKA INDUSTRIAL DEVELOPMENT AND EXPORT AUTHORITY

On July 31, 2024, Alaska Governor Mike Dunleavy signed HB 307 into law. Among other things, this law established a board for the Alaska Energy Authority (AEA) that was separate from the board for AIDEA and amended AS 44.83.040 to permit the board of AEA to appoint persons as officers, including an executive director, professional advisors, counsel, technical experts, agents, and other employees. Prior to the July 1, 2024 effective date for these statutory changes, AEA did not possess the legal authority to employ personnel. Professional services for AEA operations were performed by employees of AIDEA, which invoiced AEA for those services. Although AIDEA still employs personnel which provide some of the professional services necessary for operations of both AIDEA and AEA, the amount of revenues and expenses recognized by AIDEA related to services provided to AEA is expected to be considerably less than in the fiscal year ending June 30, 2024.

On December 4, 2024, the Board of AIDEA approved resolution G24-17 to extend a debt issuance backstop not to exceed \$50 million for the Front End Engineering and Design study for Phase One of the Alaska LNG Project.

G. ALASKA RAILROAD CORPORATION

Subsequent to June 30, 2024, HB 65, Chapter No. 1 SLA 2025, authorized ARRC to issue revenue bonds to finance the replacement of the ARRC's passenger dock and related terminal facility in Seward, Alaska. The maximum principal amount of bonds that ARRC may issue under this section is \$135.00 million.

H. ALASKA INTERNATIONAL AIRPORT

In January 2025, the Alaska Department of Revenue pursued the refunding of the Airport System's Revenue Bonds, Series 2016A and 2016B revenue bond series, a total of \$53.38 million and \$82.50 million, respectively. This resulted in issuing a tender 2025A Governmental-Non-AMT bond of \$67.75 million and a forward delivery (July 2025) 2025B Governmental-Non-AMT bond of \$50.21 million. The maturity dates of both are out to October 2035. Through this refinancing, the Airport System realized an aggregate savings of \$8.90 million, which will result in flattening out the annual debt service of below \$23.00 million.

I. STATE OF ALASKA

On August 15, 2024, the State issued \$82.9 million in general obligation refunding bonds, Series 2024B. On August 6, 2024, the State priced the Series 2025A (forward delivery) general obligation refunding bonds in the amount of \$107.5 million with a May 6, 2025, closing. The State issued the Series 2024B and 2025A (forward delivery) bonds to refund \$203.9 million in outstanding Series 2015B, 2016A, and 2016B general obligation bonds. Upon closure of the forward delivery bonds, the overall transaction reduces total debt service payments over the next 12 fiscal years by approximately \$19.5 million. This results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of approximately \$16.5 million.

In January 2025, AGDC entered into an exclusive agreement for the development of the \$44 billion Alaska LNG project, including the Alaska export facility, pipeline, and a carbon capture facility.

On March 20, 2025, the Mat-Su Borough issued \$63.025 million in Mat-Su Borough State of Alaska Lease Revenue Refunding Bonds, Series 2025A (Goose Creek Correctional Center Project). On March 11, 2025, the Mat-Su Borough priced the Series 2025B (forward delivery) Mat-Su Borough State of Alaska Lease Revenue Refunding Bonds in the amount of \$36.435 million with a June 4, 2025, closing. The Mat-Su Borough issued the Series 2025A and 2025B (forward delivery) bonds to refund approximately \$104.4 million in outstanding Series 2015 Lease Revenue Refunding Bonds. Upon closure of the forward delivery bonds, the overall transaction reduces total state lease purchase payments for the Goose Creek Correctional Center Project over the next 8 fiscal years by approximately \$6.3 million. This results in an economic gain (difference between the present values of the lease payments on the old and new subject to appropriation commitments) of approximately \$5.6 million.

NOTE 14 – RESTATED BEGINNING NET POSITION**Alaska Industrial Development and Export Authority**

During the fiscal year, AIDEA identified and corrected errors related to the fiscal year 2022 implementation of GASB 87. AIDEA erred in the implementation of GASB 87 by restating assets underlying existing direct-financing leases at their historical cost rather than using the residual value of the leases as the carrying value of the underlying assets. Capital Assets, net of Accumulated Depreciation, was overstated by \$36.77 thousand as of June 30, 2023. The effect of the restatement on the prior period June 30, 2023 net position is as follows and has been corrected in the opening July 1, 2023 balance to the fiscal year 2024 financial statements (in thousands):

Net position at June 30, 2023, as previously reported	\$	1,474,920
Correction related to leases		(36,767)
Net position at July 1, 2023, as restated	\$	<u>1,438,153</u>

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Required Supplementary Information



STATE OF ALASKA
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2024
(Stated in Thousands)

STATEMENT 2.01

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Unrestricted:				
Taxes	\$ 1,678,511	\$ 1,678,511	\$ 1,766,138	\$ (87,627)
Licenses and Permits	120,600	122,935	140,461	(17,526)
Charges for Services	552,921	530,621	188,907	341,714
Fines and Forfeitures	50,387	49,698	57,217	(7,519)
Rents and Royalties	1,082,584	1,080,654	1,183,793	(103,139)
Premiums and Contributions	15,710	15,512	2,988	12,524
Interest and Investment Income (Loss)	122,125	122,125	368,502	(246,377)
Payments In from Component Units	208,773	222,224	16,300	205,924
Other Revenues	74,400	74,400	48,578	25,822
Restricted:				
Federal Grants in Aid	13,942,513	13,651,855	4,552,378	9,099,477
Interagency	800,426	1,377,995	633,024	744,971
Payments In from Component Units	62,699	64,443	—	64,443
Other Revenues	3,111	4,745	5,563	(818)
Total Revenues	18,714,760	18,995,718	8,963,849	10,031,869
EXPENDITURES				
Current:				
General Government	769,281	861,300	640,562	220,738
Alaska Permanent Fund Dividend	829,947	845,100	836,499	8,601
Education	2,186,802	2,192,794	2,080,176	112,618
University	1,013,332	1,013,759	386,991	626,768
Health and Human Services	5,853,188	6,116,823	4,063,380	2,053,443
Law and Justice	374,047	390,763	333,044	57,719
Public Protection	1,175,949	1,838,940	1,425,550	413,390
Natural Resources	641,702	696,523	375,442	321,081
Development	680,602	790,337	244,779	545,558
Transportation	8,979,118	7,796,782	1,835,947	5,960,835
Intergovernmental Revenue Sharing	120,629	125,211	123,431	1,780
Debt Service:				
Principal	64,328	64,328	64,277	51
Interest and Other Charges	15,813	15,813	15,813	—
Total Expenditures	22,704,738	22,748,473	12,425,891	10,322,582
Excess (Deficiency) of Revenues Over Expenditures	(3,989,978)	(3,752,755)	(3,462,042)	(290,713)
OTHER FINANCING SOURCES (USES)				
Transfers In from Other Funds	6,233,229	6,233,229	6,233,229	—
Transfers (Out to) Other Funds	(2,690,794)	(2,690,794)	(2,690,794)	—
Total Other Financing Sources and Uses	3,542,435	3,542,435	3,542,435	—
Excess (Deficiency) of Revenues, Expenditures, Other Financing Sources, Special and Extraordinary Items, Budgetary Basis	<u>\$ (447,543)</u>	<u>\$ (210,320)</u>	80,393	<u>\$ (290,713)</u>
RECONCILIATION OF BUDGETARY / GAAP REPORTING:				
Adjust Expenditures for Encumbrances			397,930	
Basis Difference			92,856	
Excess (Deficiency) of Revenues, Expenditures, Other Financing Sources, Special and Extraordinary Items, GAAP Basis			571,179	
Fund Balances - Beginning of Year			5,220,089	
Fund Balances - End of Year			<u>\$ 5,791,268</u>	

Note to Required Supplementary Information - Budgetary Reporting For the Fiscal Year Ended June 30, 2024

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	\$ 150,788
Medical Assistance Program	(64,849)
Corporate Income Tax	9,261
Tobacco Tax	1,397
Alcohol Tax	(422)
Tire Tax	(2)
Vehicle Rental Tax	(99)
Commercial Passenger Vessel Excise Tax	2,342
Marijuana Tax	(224)
Working Reserve	(5,336)
Total General Fund Basis Difference	<u><u>\$ 92,856</u></u>

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)

	2024	2023	2022	2021	2020
Primary government's proportion of the net pension liability	49.09 %	49.36 %	48.96 %	49.09 %	49.72 %
Component unit's proportion of the net pension liability	5.28 %	5.18 %	5.77 %	4.79 %	4.91 %
Nonemployer contributing state's proportion of the net pension liability	12.60 %	10.88 %	6.03 %	14.86 %	14.28 %
Primary government's proportionate share of the net pension liability	\$ 2,545,223	\$ 2,515,767	\$ 1,796,269	\$ 2,896,625	\$ 2,721,623
Component unit's proportionate share of the net pension liability	\$ 274,012	\$ 264,052	\$ 211,646	\$ 282,741	\$ 268,783
Nonemployer contributing state's share of the net pension liability	\$ 653,370	\$ 554,547	\$ 221,236	\$ 876,821	\$ 781,773
Primary government's covered payroll	\$ 1,228,426	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521	\$ 1,102,180
Component unit's covered payroll	\$ 76,646	\$ 80,973	\$ 91,176	\$ 102,596	\$ 116,162
Primary government's proportionate share of the net pension liability as a percentage of its covered payroll	207.19 %	213.22 %	157.50 %	226.92 %	246.93 %
Component unit's proportionate share of the net pension liability as a percentage of its covered payroll	357.50 %	326.10 %	232.13 %	275.59 %	231.39 %
Plan fiduciary net position as a percentage of the total pension liability	68.23 %	67.97 %	76.46 %	61.61 %	63.42 %

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)

	2019	2018	2017	2016	2015
Primary government's proportion of the net pension liability	49.53 %	50.62 %	51.87 %	50.75 %	52.23 %
Component unit's proportion of the net pension liability	5.15 %	4.74 %	5.79 %	5.52 %	4.44 %
Nonemployer contributing state's proportion of the net pension liability	11.33 %	13.40 %	5.38 %	10.40 %	21.86 %
Primary government's proportionate share of the net pension liability	\$ 2,461,037	\$ 2,616,648	\$ 2,899,139	\$ 2,461,215	\$ 2,436,220
Component unit's proportionate share of the net pension liability	\$ 255,967	\$ 244,871	\$ 323,541	\$ 267,632	\$ 207,090
Nonemployer contributing state's share of the net pension liability	\$ 562,886	\$ 692,476	\$ 300,921	\$ 504,300	\$ 1,019,583
Primary government's covered payroll	\$ 1,093,705	\$ 1,092,504	\$ 1,090,607	\$ 1,148,502	\$ 1,136,811
Component unit's covered payroll	\$ 119,018	\$ 128,050	\$ 140,886	\$ 150,562	\$ 143,205
Primary government's proportionate share of the net pension liability as a percentage of its covered payroll	225.02 %	239.51 %	265.83 %	214.30 %	214.30 %
Component unit's proportionate share of the net pension liability as a percentage of its covered payroll	215.07 %	191.23 %	229.65 %	177.76 %	144.61 %
Plan fiduciary net position as a percentage of the total pension liability	65.19 %	63.37 %	59.55 %	63.96 %	62.37 %

Employer Contributions Schedule

Public Employees' Retirement System - Pension

Last Ten Fiscal Years

(Stated in Thousands)

	2024	2023	2022	2021	2020
Primary Government					
Statutorily required contribution	\$ 250,613	\$ 264,648	\$ 250,432	\$ 254,597	\$ 200,767
Contributions in relation to the statutorily required contribution	250,621	231,768	248,138	255,643	212,693
Contribution deficiency (excess)	<u>\$ (8)</u>	<u>\$ 32,880</u>	<u>\$ 2,294</u>	<u>\$ (1,046)</u>	<u>\$ (11,926)</u>
Covered payroll	\$ 1,334,336	\$ 1,228,426	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521
Contributions as a percentage of covered payroll	18.78 %	18.87 %	21.03 %	22.41 %	16.66 %
Component Units					
Statutorily required contribution	\$ 18,633	\$ 17,702	\$ 14,121	\$ 13,890	\$ 16,074
Contributions in relation to the statutorily required contribution	32,782	29,501	23,737	21,861	19,763
Contribution deficiency (excess)	<u>\$ (14,149)</u>	<u>\$ (11,799)</u>	<u>\$ (9,616)</u>	<u>\$ (7,971)</u>	<u>\$ (3,689)</u>
Covered payroll	\$ 79,018	\$ 76,646	\$ 80,973	\$ 91,176	\$ 102,596
Contributions as a percentage of covered payroll	41.49 %	38.49 %	29.31 %	23.98 %	19.26 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ 37,942	\$ 33,933	\$ 97,700	\$ 102,429	\$ 69,067
Contributions in relation to the statutorily required contribution	37,942	33,933	97,700	101,383	79,486
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,046</u>	<u>\$ (10,419)</u>

This schedule continued on next page.

Employer Contributions Schedule

Public Employees' Retirement System - Pension

Last Ten Fiscal Years

(Stated in Thousands)

	2019	2018	2017	2016	2015
Primary Government					
Statutorily required contribution	\$ 188,809	\$ 181,720	\$ 170,247	\$ 164,533	\$ 285,769
Contributions in relation to the statutorily required contribution	207,815	\$ 183,334	179,742	164,533	636,865
Contribution deficiency (excess)	<u>\$ (19,006)</u>	<u>\$ (1,614)</u>	<u>\$ (9,495)</u>	<u>\$ —</u>	<u>\$ (351,096)</u>
Covered payroll	\$ 1,102,180	\$ 1,093,885	\$ 1,092,504	\$ 1,090,607	\$ 1,148,502
Contributions as a percentage of covered payroll	18.85 %	16.76 %	16.45 %	15.09 %	55.45 %
Component Units					
Statutorily required contribution	\$ 17,626	\$ 20,590	\$ 19,693	\$ 17,969	\$ 18,561
Contributions in relation to the statutorily required contribution	17,718	20,590	19,693	17,969	18,561
Contribution deficiency (excess)	<u>\$ (92)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 116,162	\$ 119,018	\$ 128,050	\$ 140,886	\$ 150,562
Contributions as a percentage of covered payroll	15.25 %	17.30 %	15.38 %	12.75 %	12.33 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ 67,433	\$ 36,399	\$ 40,360	\$ 43,535	\$ 153,622
Contributions in relation to the statutorily required contribution	67,857	36,770	50,027	43,535	479,750
Contribution deficiency (excess)	<u>\$ (424)</u>	<u>\$ (371)</u>	<u>\$ (9,667)</u>	<u>\$ —</u>	<u>\$ (326,128)</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.

STATE OF ALASKA

STATEMENT 2.12

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)

	2024	2023	2022	2021	2020
Primary government's proportion of the net OPEB liability or asset	49.10 %	49.37 %	48.95 %	49.10 %	49.73 %
Component unit's proportion of the net OPEB liability or asset	5.27 %	5.15 %	5.79 %	4.79 %	4.91 %
Nonemployer contributing state's proportion of the net OPEB liability or asset	12.69 %	11.16 %	5.85 %	14.89 %	14.30 %
Primary government's proportionate share of the net OPEB liability or (asset)	\$ (1,129,681)	\$ (971,422)	\$ (1,255,765)	\$ (222,361)	\$ 73,794
Component unit's proportionate share of the net OPEB liability or (asset)	\$ (121,352)	\$ (101,300)	\$ (148,506)	\$ (21,690)	\$ 7,285
Nonemployer contributing state's share of the net OPEB liability or (asset)	\$ (292,043)	\$ (219,574)	\$ (150,200)	\$ (67,431)	\$ 21,218
Primary government's covered payroll	\$ 1,228,426	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521	\$ 1,102,180
Component unit's covered payroll	\$ 89,120	\$ 92,476	\$ 100,856	\$ 110,704	\$ 116,162
Primary government's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll	91.96 %	82.33 %	110.11 %	17.42 %	6.70 %
Component unit's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll	136.17 %	109.54 %	147.25 %	19.59 %	6.27 %
Plan fiduciary net position as a percentage of the total OPEB liability	133.96 %	128.51 %	135.54 %	106.15 %	98.13 %

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)

	2019	2018
Primary government's proportion of the net OPEB liability or asset	49.54 %	50.64 %
Component unit's proportion of the net OPEB liability or asset	5.15 %	4.74 %
Nonemployer contributing state's proportion of the net OPEB liability or asset	11.35 %	13.41 %
Primary government's proportionate share of the net OPEB liability or (asset)	\$ 508,456	\$ 427,754
Component unit's proportionate share of the net OPEB liability or (asset)	\$ 52,106	\$ 39,552
Nonemployer contributing state's share of the net OPEB liability or (asset)	\$ 116,512	\$ 113,255
Primary government's covered payroll	\$ 1,093,705	\$ 1,092,504
Component unit's covered payroll	\$ 119,018	\$ 128,050
Primary government's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll	46.49 %	39.15 %
Component unit's proportionate share of the net OPEB liability or asset as a percentage of its covered payroll	43.78 %	30.89 %
Plan fiduciary net position as a percentage of the total OPEB liability	93.13 %	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)

	2024	2023	2022	2021	2020
Primary Government					
Statutorily required contribution	\$ —	\$ 6	\$ 38,261	\$ 34,183	\$ 64,223
Contributions in relation to the statutorily required contribution	—	6	38,261	34,183	53,167
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11,056</u>
Covered payroll	\$ 1,334,336	\$ 1,228,426	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521
Contributions as a percentage of covered payroll	— %	— %	3.24 %	3.00 %	4.16 %
Component Units					
Statutorily required contribution	\$ 689	\$ 638	\$ 5,729	\$ 7,015	\$ 6,073
Contributions in relation to the statutorily required contribution	344	329	5,547	6,574	8,142
Contribution deficiency (excess)	<u>\$ 345</u>	<u>\$ 309</u>	<u>\$ 182</u>	<u>\$ 441</u>	<u>\$ (2,069)</u>
Covered payroll	\$ 92,423	\$ 89,120	\$ 92,476	\$ 100,856	\$ 110,704
Contributions as a percentage of covered payroll	0.37 %	0.37 %	6.00 %	6.52 %	7.35 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ —	\$ —	\$ —	\$ —	\$ 11,289
Contributions in relation to the statutorily required contribution	—	—	—	—	—
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11,289</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)

	2019	2018
Primary Government		
Statutorily required contribution	\$ 87,606	\$ 44,192
Contributions in relation to the statutorily required contribution	50,848	41,929
Contribution deficiency (excess)	<u>\$ 36,758</u>	<u>\$ 2,263</u>
Covered payroll	\$ 1,102,180	\$ 1,093,885
Contributions as a percentage of covered payroll	4.61 %	3.83 %
Component Units		
Statutorily required contribution	\$ 6,825	\$ 6,060
Contributions in relation to the statutorily required contribution	6,614	6,060
Contribution deficiency (excess)	<u>\$ 211</u>	<u>\$ —</u>
Covered payroll	\$ 116,162	\$ 119,018
Contributions as a percentage of covered payroll	5.69 %	5.09 %
Primary Government Nonemployer Contribution		
Statutorily required contribution	\$ 11,137	\$ 2,316
Contributions in relation to the statutorily required contribution	—	—
Contribution deficiency (excess)	<u>\$ 11,137</u>	<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)

	2024	2023	2022	2021	2020
Primary government's proportion of the collective net OPEB liability or asset	48.85 %	48.48 %	48.63 %	48.77 %	49.15 %
Component unit's proportion of the collective net OPEB liability or asset	5.74 %	5.12 %	4.66 %	4.25 %	4.30 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (25,061)	\$ (21,252)	\$ (21,435)	\$ (13,294)	\$ (11,917)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (2,946)	\$ (2,245)	\$ (2,053)	\$ (1,160)	\$ (164)
Primary government's covered payroll	\$ 1,228,426	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521	\$ 1,102,180
Component unit's covered payroll	\$ 124,932	\$ 107,260	\$ 93,463	\$ 89,410	\$ 116,162
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	2.04 %	1.80 %	1.88 %	1.04 %	1.08 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	2.36 %	2.09 %	2.20 %	1.30 %	0.14 %
Plan fiduciary net position as a percentage of the total OPEB liability	349.24 %	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)

	2019	2018
Primary government's proportion of the collective net OPEB liability or asset	48.37 %	49.14 %
Component unit's proportion of the collective net OPEB liability or asset	4.58 %	4.03 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (9,395)	\$ (6,972)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (140)	\$ (103)
Primary government's covered payroll	\$ 1,093,705	\$ 508,805
Component unit's covered payroll	\$ 119,018	\$ 65,874
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.86 %	1.37 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.12 %	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)

	2024	2023	2022	2021	2020
Primary Government					
Statutorily required contribution	\$ 1,072	\$ 944	\$ 837	\$ 1,823	\$ 1,432
Contributions in relation to the statutorily required contribution	3,093	2,996	2,795	2,591	2,137
Contribution deficiency (excess)	<u>\$ (2,021)</u>	<u>\$ (2,052)</u>	<u>\$ (1,958)</u>	<u>\$ (768)</u>	<u>\$ (705)</u>
Covered payroll	\$ 1,334,336	\$ 1,228,426	\$ 1,179,889	\$ 1,140,501	\$ 1,276,521
Contributions as a percentage of covered payroll	0.23 %	0.24 %	0.24 %	0.23 %	0.17 %
Component Units					
Statutorily required contribution	\$ 372	\$ 303	\$ 257	\$ 300	\$ 181
Contributions in relation to the statutorily required contribution	410	348	298	251	188
Contribution deficiency (excess)	<u>\$ (38)</u>	<u>\$ (45)</u>	<u>\$ (41)</u>	<u>\$ 49</u>	<u>\$ (7)</u>
Covered payroll	\$ 150,507	\$ 124,932	\$ 107,260	\$ 93,463	\$ 89,410
Contributions as a percentage of covered payroll	0.27 %	0.28 %	0.28 %	0.27 %	0.21 %

This schedule continued on next page.

Employer Contributions Schedule

Public Employees' Retirement System - Occupational Death & Disability Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2019	2018
Primary Government		
Statutorily required contribution	\$ 2,599	\$ 1,088
Contributions in relation to the statutorily required contribution	2,008	1,088
Contribution deficiency (excess)	<u>\$ 591</u>	<u>\$ —</u>
Covered payroll	\$ 1,102,180	\$ 547,669
Contributions as a percentage of covered payroll	0.18 %	0.20 %
Component Units		
Statutorily required contribution	\$ 246	\$ 85
Contributions in relation to the statutorily required contribution	175	85
Contribution deficiency (excess)	<u>\$ 71</u>	<u>\$ —</u>
Covered payroll	\$ 116,162	\$ 65,276
Contributions as a percentage of covered payroll	0.15 %	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)

	2024	2023	2022	2021	2020
Primary government's proportion of the collective net OPEB liability or asset	47.87 %	47.68 %	48.08 %	47.99 %	48.37 %
Component unit's proportion of the collective net OPEB liability or asset	6.66 %	5.89 %	5.35 %	5.09 %	5.17 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (22,731)	\$ (16,560)	\$ (12,906)	\$ 3,404	\$ 11,556
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (3,163)	\$ (2,046)	\$ (1,436)	\$ 361	\$ 1,236
Primary government's covered payroll	\$ 818,842	\$ 747,777	\$ 680,616	\$ 809,874	\$ 599,129
Component unit's covered payroll	\$ 121,458	\$ 102,330	\$ 88,707	\$ 84,255	\$ 116,162
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	2.78 %	2.21 %	1.90 %	0.42 %	1.93 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	2.60 %	2.00 %	1.62 %	0.43 %	1.06 %
Plan fiduciary net position as a percentage of the total OPEB liability or asset	124.29 %	120.08 %	115.10 %	95.23 %	83.17 %

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)

	2019	2018
Primary government's proportion of the collective net OPEB liability or asset	48.37 %	49.14 %
Component unit's proportion of the collective net OPEB liability or asset	4.58 %	4.03 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ 6,156	\$ 2,563
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ 582	\$ 210
Primary government's covered payroll	\$ 547,669	\$ 508,805
Component unit's covered payroll	\$ 65,276	\$ 65,874
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	1.12 %	0.50 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.89 %	0.32 %
Plan fiduciary net position as a percentage of the total OPEB liability or asset	88.17 %	94.00 %

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 - Retiree Medical Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2024	2023	2022	2021	2020
Primary Government					
Statutorily required contribution	\$ 8,044	\$ 8,963	\$ 8,045	\$ 8,914	\$ 8,555
Contributions in relation to the statutorily required contribution	8,044	8,989	8,062	8,914	8,555
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ (26)</u>	<u>\$ (17)</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 916,538	\$ 818,842	\$ 747,777	\$ 680,616	\$ 809,874
Contributions as a percentage of covered payroll	0.88 %	1.10 %	1.08 %	1.31 %	1.06 %
Component Units					
Statutorily required contribution	\$ 1,264	\$ 4,293	\$ 885	\$ 894	\$ 896
Contributions in relation to the statutorily required contribution	1,315	1,238	1,003	1,002	914
Contribution deficiency (excess)	<u>\$ (51)</u>	<u>\$ 3,055</u>	<u>\$ (118)</u>	<u>\$ (108)</u>	<u>\$ (18)</u>
Covered payroll	\$ 146,395	\$ 121,458	\$ 102,330	\$ 88,707	\$ 84,255
Contributions as a percentage of covered payroll	0.90 %	1.02 %	0.98 %	1.13 %	1.08 %

This schedule continued on next page.

Employer Contributions Schedule

Public Employees' Retirement System - Retiree Medical Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2019	2018
Primary Government		
Statutorily required contribution	\$ 6,156	\$ 5,641
Contributions in relation to the statutorily required contribution	5,670	5,641
Contribution deficiency (excess)	<u>\$ 486</u>	<u>\$ —</u>
Covered payroll	\$ 599,129	\$ 547,669
Contributions as a percentage of covered payroll	0.95 %	1.03 %
Component Units		
Statutorily required contribution	\$ 582	\$ 532
Contributions in relation to the statutorily required contribution	604	532
Contribution deficiency (excess)	<u>\$ (22)</u>	<u>\$ —</u>
Covered payroll	\$ 116,162	\$ 65,276
Contributions as a percentage of covered payroll	0.52 %	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.

Proportionate Share of the Net Pension Liability Schedule

Teachers' Retirement System - Pension

Last Ten Fiscal Years

As of Measurement Date

(Stated in Thousands)

	2024	2023	2022	2021	2020
Primary government's proportion of the net pension liability	0.65 %	0.65 %	0.65 %	0.65 %	0.67 %
Component unit's proportion of the net pension liability	1.39 %	1.54 %	1.93 %	1.42 %	1.60 %
Nonemployer contributing state's proportion of the net pension liability	60.85 %	56.76 %	45.61 %	63.02 %	59.33 %
Primary government's proportionate share of the net pension liability	\$ 11,517	\$ 10,799	\$ 5,198	\$ 13,276	\$ 12,438
Component unit's proportionate share of the net pension liability	\$ 24,430	\$ 25,728	\$ 15,339	\$ 28,801	\$ 29,951
Nonemployer contributing state's share of the net pension liability	\$ 1,069,941	\$ 946,135	\$ 363,023	\$ 1,281,372	\$ 1,108,594
Primary government's covered payroll	\$ 5,893	\$ 6,307	\$ 5,349	\$ 5,143	\$ 5,312
Component unit's covered payroll	\$ 14,268	\$ 15,231	\$ 16,049	\$ 18,249	\$ 20,625
Primary government's proportionate share of the net pension liability as a percentage of its covered payroll	195.44 %	171.22 %	97.18 %	258.14 %	234.15 %
Component unit's proportionate share of the net pension liability as a percentage of its covered payroll	171.22 %	168.92 %	95.58 %	157.82 %	145.22 %
Plan fiduciary net position as a percentage of the total pension liability (restated)	77.62 %	78.33 %	89.43 %	72.81 %	74.68 %

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)

	2019	2018	2017	2016	2015
Primary government's proportion of the net pension liability	0.67 %	0.67 %	0.75 %	0.78 %	0.79 %
Component unit's proportion of the net pension liability	1.68 %	1.61 %	2.14 %	2.03 %	0.97 %
Nonemployer contributing state's proportion of the net pension liability	59.39 %	63.14 %	53.90 %	61.03 %	84.10 %
Primary government's proportionate share of the net pension liability	\$ 12,807	\$ 13,601	\$ 17,047	\$ 14,501	\$ 23,739
Component unit's proportionate share of the net pension liability	\$ 32,065	\$ 32,661	\$ 48,846	\$ 37,680	\$ 29,024
Nonemployer contributing state's share of the net pension liability	\$ 1,136,829	\$ 1,279,682	\$ 1,230,776	\$ 1,135,514	\$ 2,522,174
Primary government's covered payroll	\$ 4,768	\$ 4,853	\$ 5,388	\$ 5,620	\$ 5,920
Component unit's covered payroll	\$ 20,625	\$ 22,128	\$ 25,212	\$ 31,575	\$ 34,497
Primary government's proportionate share of the net pension liability as a percentage of its covered payroll	268.60 %	280.26 %	316.39 %	258.02 %	401.00 %
Component unit's proportionate share of the net pension liability as a percentage of its covered payroll	155.47 %	147.60 %	193.74 %	119.33 %	84.13 %
Plan fiduciary net position as a percentage of the total pension liability (restated)	74.1 %	72.4 %	68.4 %	73.82 %	55.7 %

STATE OF ALASKA

STATEMENT 2.21

Employer Contributions Schedule

Teachers' Retirement System - Pension

Last Ten Fiscal Years

(Stated in Thousands)

	2024	2023	2022	2021	2020
Primary Government					
Statutorily required contribution	\$ 1,263	\$ 1,001	\$ 1,147	\$ 1,120	\$ 1,097
Contributions in relation to the statutorily required contribution	1,263	1,001	1,147	1,120	1,184
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (87)</u>
Covered payroll	\$ 6,955	\$ 5,893	\$ 6,307	\$ 5,349	\$ 5,143
Contributions as a percentage of covered payroll	18.16 %	16.99 %	18.19 %	20.94 %	23.02 %
Component Units					
Statutorily required contribution	\$ 1,686	\$ 1,792	\$ 923	\$ 907	\$ 1,465
Contributions in relation to the statutorily required contribution	2,075	2,206	923	907	1,735
Contribution deficiency (excess)	<u>\$ (389)</u>	<u>\$ (414)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (270)</u>
Covered payroll	\$ 13,424	\$ 14,268	\$ 15,231	\$ 16,049	\$ 18,249
Contributions as a percentage of covered payroll	15.46 %	15.46 %	6.06 %	5.65 %	9.51 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ 98,766	\$ 91,029	\$ 142,665	\$ 134,070	\$ 126,831
Contributions in relation to the statutorily required contribution	97,951	90,412	141,739	134,070	140,219
Contribution deficiency (excess)	<u>\$ 815</u>	<u>\$ 617</u>	<u>\$ 926</u>	<u>\$ —</u>	<u>\$ (13,388)</u>

This schedule continued on next page.

STATE OF ALASKA

STATEMENT 2.21

Employer Contributions Schedule

Teachers' Retirement System - Pension

Last Ten Fiscal Years

(Stated in Thousands)

	2019	2018	2017	2016	2015
Primary Government					
Statutorily required contribution	\$ 1,086	\$ 989	\$ 872	\$ 925	\$ 2,644
Contributions in relation to the statutorily required contribution	1,095	1,004	1,003	925	12,500
Contribution deficiency (excess)	<u>\$ (9)</u>	<u>\$ (15)</u>	<u>\$ (131)</u>	<u>\$ —</u>	<u>\$ (9,856)</u>
Covered payroll	\$ 5,312	\$ 4,768	\$ 4,853	\$ 5,388	\$ 5,620
Contributions as a percentage of covered payroll	20.61 %	21.06 %	20.67 %	17.17 %	222.42 %
Component Units					
Statutorily required contribution	\$ 1,830	\$ 1,859	\$ 2,003	\$ 1,973	\$ 2,314
Contributions in relation to the statutorily required contribution	1,735	1,859	2,003	1,973	2,314
Contribution deficiency (excess)	<u>\$ 95</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 20,625	\$ 22,128	\$ 25,212	\$ 27,848	\$ 31,575
Contributions as a percentage of covered payroll	8.41 %	8.40 %	7.94 %	7.08 %	7.33 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ 127,371	\$ 105,888	\$ 94,775	\$ 89,957	\$ 315,279
Contributions in relation to the statutorily required contribution	127,365	111,042	115,980	89,957	1,650,517
Contribution deficiency (excess)	<u>\$ 6</u>	<u>\$ (5,154)</u>	<u>\$ (21,205)</u>	<u>\$ —</u>	<u>\$ (1,335,238)</u>

Notes to required schedule

Significant methods and assumptions used in calculating the actuarially determined contribution are presented in Note 6.

In FY 2016 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)

	2024	2023	2022	2021	2020
Primary government's proportion of the collective net OPEB liability or asset	0.65 %	0.65 %	0.65 %	0.65 %	0.67 %
Component unit's proportion of the collective net OPEB liability or asset	1.43 %	1.57 %	2.00 %	1.41 %	1.60 %
Nonemployer contributing state's proportion of the collective net OPEB liability or asset	59.75 %	55.89 %	43.49 %	63.12 %	59.41 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (6,616)	\$ (5,682)	\$ (7,596)	\$ (2,335)	\$ (1,017)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (14,446)	\$ (13,800)	\$ (23,285)	\$ (5,054)	\$ (2,444)
Nonemployer contributing state's share of the collective net OPEB liability or (asset)	\$ (603,865)	\$ (489,910)	\$ (505,696)	\$ (225,823)	\$ (90,788)
Primary government's covered payroll	\$ 5,893	\$ 6,307	\$ 5,349	\$ 5,143	\$ 5,312
Component unit's covered payroll	\$ 14,268	\$ 15,231	\$ 16,049	\$ 18,249	\$ 20,625
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	112.27 %	90.09 %	142.01 %	45.40 %	19.15 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	101.25 %	90.60 %	145.09 %	27.69 %	11.85 %
Plan fiduciary net position as a percentage of the total OPEB liability	140.49 %	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)

	2019	2018
Primary government's proportion of the collective net OPEB liability or asset	0.67 %	0.67 %
Component unit's proportion of the collective net OPEB liability or asset	1.67 %	1.61 %
Nonemployer contributing state's proportion of the collective net OPEB liability or asset	59.47 %	63.26 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ 2,080	\$ 1,234
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ 5,196	\$ 2,955
Nonemployer contributing state's share of the collective net OPEB liability or (asset)	\$ 184,929	\$ 116,351
Primary government's covered payroll	\$ 4,768	\$ 4,853
Component unit's covered payroll	\$ 20,625	\$ 22,128
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	43.62 %	25.43 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	25.19 %	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)

	2024	2023	2022	2021	2020
Primary Government					
Statutorily required contribution	\$ —	\$ —	\$ 184	\$ 210	\$ 241
Contributions in relation to the statutorily required contribution	—	—	184	210	154
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 87</u>
Covered payroll	\$ 6,955	\$ 5,893	\$ 6,307	\$ 5,349	\$ 5,143
Contributions as a percentage of covered payroll	— %	— %	2.92 %	3.93 %	2.99 %
Component Units					
Statutorily required contribution	\$ —	\$ —	\$ 990	\$ 1,109	\$ 827
Contributions in relation to the statutorily required contribution	—	(11)	1,014	1,107	860
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ 11</u>	<u>\$ (24)</u>	<u>\$ 2</u>	<u>\$ (33)</u>
Covered payroll	\$ 13,424	\$ 14,268	\$ 15,231	\$ 16,049	\$ 18,249
Contributions as a percentage of covered payroll	— %	(0.08)%	6.66 %	6.90 %	4.71 %
Primary Government Nonemployer Contribution					
Statutorily required contribution	\$ —	\$ —	\$ —	\$ —	\$ 13,388
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,388</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)

	2019	2018
Primary Government		
Statutorily required contribution	\$ 141	\$ 186
Contributions in relation to the statutorily required contribution	141	153
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ 33</u>
Covered payroll	\$ 5,312	\$ 4,768
Contributions as a percentage of covered payroll	2.65 %	3.21 %
Component Units		
Statutorily required contribution	\$ 856	\$ 921
Contributions in relation to the statutorily required contribution	856	921
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 20,625	\$ 22,128
Contributions as a percentage of covered payroll	4.15 %	4.16 %
Primary Government Nonemployer Contribution		
Statutorily required contribution	\$ —	\$ 5,154
Contribution deficiency (excess)	<u>\$ —</u>	<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)

	2024	2023	2022	2021	2020
Primary government's proportion of the collective net OPEB liability or asset	0.58 %	0.51 %	0.51 %	0.46 %	0.45 %
Component unit's proportion of the collective net OPEB liability or asset	3.09 %	2.63 %	2.46 %	2.29 %	2.47 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (40)	\$ (31)	\$ (31)	\$ (20)	\$ (18)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (214)	\$ (159)	\$ (150)	\$ (99)	\$ (99)
Primary government's covered payroll	\$ 5,893	\$ 6,307	\$ 5,349	\$ 5,143	\$ 5,312
Component unit's covered payroll	\$ 15,966	\$ 12,831	\$ 11,145	\$ 9,766	\$ 9,654
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.68 %	0.49 %	0.58 %	0.39 %	0.34 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	1.34 %	1.24 %	1.35 %	1.01 %	1.03 %
Plan fiduciary net position as a percentage of the total OPEB liability	1,410.42 %	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)

	2019	2018
Primary government's proportion of the collective net OPEB liability or asset	0.40 %	0.36 %
Component unit's proportion of the collective net OPEB liability or asset	2.28 %	2.30 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (14)	\$ (12)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (80)	\$ (75)
Primary government's covered payroll	\$ 4,768	\$ 1,246
Component unit's covered payroll	\$ 9,654	\$ 8,200
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.29 %	0.96 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.83 %	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)

	2024	2023	2022	2021	2020
Primary Government					
Statutorily required contribution	\$ 3	\$ 2	\$ 2	\$ 2	\$ 1
Contributions in relation to the statutorily required contribution	3	2	2	2	1
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 6,955	\$ 5,893	\$ 6,307	\$ 5,349	\$ 5,143
Contributions as a percentage of covered payroll	0.04 %	0.03 %	0.03 %	0.04 %	0.02 %
Component Units					
Statutorily required contribution	\$ 15	\$ 13	\$ 10	\$ 9	\$ 8
Contributions in relation to the statutorily required contribution	15	13	10	9	8
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 19,203	\$ 15,966	\$ 12,831	\$ 11,145	\$ 9,766
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)

	2019	2018
Primary Government		
Statutorily required contribution	\$ —	\$ —
Contributions in relation to the statutorily required contribution	1	—
Contribution deficiency (excess)	<u>\$ (1)</u>	<u>\$ —</u>
Covered payroll	\$ 5,312	\$ 1,328
Contributions as a percentage of covered payroll	0.02 %	— %
Component Units		
Statutorily required contribution	\$ —	\$ —
Contributions in relation to the statutorily required contribution	8	—
Contribution deficiency (excess)	<u>\$ (8)</u>	<u>\$ —</u>
Covered payroll	\$ 9,654	\$ 8,200
Contributions as a percentage of covered payroll	0.08 %	— %

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 2.26

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)

	2024	2023	2022	2021	2020
Primary government's proportion of the collective net OPEB liability or asset	0.58 %	0.50 %	0.51 %	0.46 %	0.45 %
Component unit's proportion of the collective net OPEB liability or asset	3.09 %	2.63 %	2.47 %	2.30 %	2.46 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (127)	\$ (98)	\$ (103)	\$ (45)	\$ (17)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (685)	\$ (509)	\$ (496)	\$ (227)	\$ (94)
Primary government's covered payroll	\$ 2,971	\$ 2,494	\$ 2,307	\$ 1,782	\$ 1,738
Component unit's covered payroll	\$ 15,966	\$ 12,831	\$ 11,145	\$ 9,766	\$ 9,654
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	4.27 %	3.93 %	4.46 %	2.53 %	0.98 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	4.29 %	3.97 %	4.45 %	2.32 %	0.97 %
Plan fiduciary net position as a percentage of the total OPEB liability (restated)	140.71 %	140.73 %	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)

	2019	2018
Primary government's proportion of the collective net OPEB liability or asset	0.40 %	0.36 %
Component unit's proportion of the collective net OPEB liability or asset	2.28 %	2.30 %
Primary government's proportionate share of the collective net OPEB liability or (asset)	\$ (13)	\$ (17)
Component unit's proportionate share of the collective net OPEB liability or (asset)	\$ (73)	\$ (109)
Primary government's covered payroll	\$ 1,314	\$ 1,246
Component unit's covered payroll	\$ 9,654	\$ 8,200
Primary government's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.99 %	1.36 %
Component unit's proportionate share of the collective net OPEB liability or asset as a percentage of its covered payroll	0.76 %	1.33 %
Plan fiduciary net position as a percentage of the total OPEB liability (restated)	— %	— %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

STATE OF ALASKA

STATEMENT 2.27

Employer Contributions Schedule

Teachers' Retirement System - Retiree Medical Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2024	2023	2022	2021	2020
Primary Government					
Statutorily required contribution	\$ 29	\$ 26	\$ 21	\$ 22	\$ 20
Contributions in relation to the statutorily required contribution	29	26	21	22	20
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 4,021	\$ 2,971	\$ 2,494	\$ 2,307	\$ 1,782
Contributions as a percentage of covered payroll	0.72 %	0.88 %	0.84 %	0.95 %	1.12 %
Component Units					
Statutorily required contribution	\$ 157	\$ 139	\$ 107	\$ 104	\$ 106
Contributions in relation to the statutorily required contribution	157	138	107	104	103
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ 1</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 3</u>
Covered payroll	\$ 19,203	\$ 15,966	\$ 12,831	\$ 11,145	\$ 9,766
Contributions as a percentage of covered payroll	0.82 %	0.86 %	0.83 %	0.93 %	1.05 %

This schedule continued on next page.

Employer Contributions Schedule

Teachers' Retirement System - Retiree Medical Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2019	2018
Primary Government		
Statutorily required contribution	\$ 14	\$ 13
Contributions in relation to the statutorily required contribution	14	13
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 1,738	\$ 1,328
Contributions as a percentage of covered payroll	0.81 %	0.98 %
Component Units		
Statutorily required contribution	\$ 76	\$ 75
Contributions in relation to the statutorily required contribution	76	75
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	\$ 9,654	\$ 8,200
Contributions as a percentage of covered payroll	0.79 %	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)

	2024	2023	2022	2021	2020
Total pension liability					
Service cost	\$ 5,237	\$ 5,851	\$ 5,851	\$ 6,580	\$ 6,351
Interest	15,107	15,992	15,493	17,340	16,653
Differences between expected and actual experience	—	2,627	—	4,075	—
Changes of assumptions	(164)	(1,190)	—	(38,010)	—
Benefit payments, including refunds of employee contributions	(16,071)	(14,770)	(14,369)	(14,178)	(13,628)
Net change in total pension liability	4,109	8,510	6,975	(24,193)	9,376
Total pension liability - beginning	211,705	218,717	211,742	235,935	226,560
Total pension liability - ending (a)	215,814	227,227	218,717	211,742	235,936
Plan fiduciary net position					
Contributions - employer	10,743	10,823	12,107	11,127	10,257
Contributions - employee	906	862	838	839	813
Net investment income	17,081	(14,674)	56,717	7,537	10,448
Other income	—	—	—	—	—
Benefit payments, including refunds of employee contributions	(16,071)	(14,770)	(14,369)	(14,178)	(13,628)
Administrative expenses	(98)	(107)	(97)	(107)	(59)
Net change in plan fiduciary net position	12,561	(17,866)	55,196	5,218	7,831
Plan fiduciary net position - beginning	227,182	245,048	189,844	184,626	176,795
Plan fiduciary net position - ending (b)	239,743	227,182	245,040	189,844	184,626
State's net pension liability (asset) - ending (a) - (b)	\$ (23,929)	\$ 45	\$ (26,323)	\$ 21,898	\$ 51,310
Plan fiduciary net position as a percentage of the total pension liability or asset	111.09 %	99.98 %	112.04 %	89.66 %	78.25 %
Covered payroll	\$ 14,161	\$ 13,699	\$ 13,945	\$ 13,527	\$ 13,393
State's net pension liability or asset as a percentage of covered payroll	168.98 %	(0.33)%	188.76 %	161.88 %	383.11 %

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)

	2019	2018	2017	2016	2015
Total pension liability					
Service cost	\$ 6,452	\$ 6,227	\$ 6,025	\$ 5,814	\$ 5,186
Interest	17,331	16,449	16,417	15,564	15,320
Differences between expected and actual experience	(12,076)	—	(10,791)	—	(3,741)
Changes of assumptions	10,344	—	—	—	1,407
Benefit payments, including refunds of employee contributions	(12,126)	(11,589)	(11,228)	(10,684)	(10,578)
Net change in total pension liability	9,925	11,087	423	10,694	7,594
Total pension liability - beginning	216,635	205,548	205,125	194,431	186,837
Total pension liability - ending (a)	226,560	216,635	205,548	205,125	194,431
Plan fiduciary net position					
Contributions - employer	10,528	11,086	11,710	10,222	8,862
Contributions - employee	833	886	802	811	780
Net investment income	13,590	18,910	(567)	4,349	21,845
Other income	—	—	2	—	—
Benefit payments, including refunds of employee contributions	(12,126)	(11,589)	(11,228)	(10,684)	(10,578)
Administrative expenses	(63)	(79)	(60)	(86)	(66)
Net change in plan fiduciary net position	12,762	19,214	659	4,612	20,843
Plan fiduciary net position - beginning	164,033	144,819	144,160	139,548	118,705
Plan fiduciary net position - ending (b)	176,795	164,033	144,819	144,160	139,548
State's net pension liability (asset) - ending (a) - (b)	\$ 49,765	\$ 52,602	\$ 60,729	\$ 60,965	\$ 54,883
Plan fiduciary net position as a percentage of the total pension liability or asset	78.03 %	75.72 %	70.46 %	70.28 %	71.77 %
Covered payroll	\$ 14,599	\$ 14,089	\$ 13,597	\$ 13,507	\$ 13,731
State's net pension liability or asset as a percentage of covered payroll	340.88 %	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

STATEMENT 2.31

Employer Contributions Schedule

Judicial Retirement System - Pension

Last Ten Fiscal Years

(Stated in Thousands)

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 8,925	\$ 8,925	\$ 10,239	\$ 10,239	\$ 9,388
Contributions in relation to the actuarially determined contribution	8,194	10,743	10,823	12,108	11,127
Contribution deficiency (excess)	<u>\$ 731</u>	<u>\$ (1,818)</u>	<u>\$ (584)</u>	<u>\$ (1,869)</u>	<u>\$ (1,739)</u>
Covered payroll	\$ 14,762	\$ 14,161	\$ 13,699	\$ 13,945	\$ 13,527
Contributions as a percentage of covered payroll	55.51 %	75.86 %	79.01 %	86.83 %	82.26 %

This statement continued on next page.

STATE OF ALASKA

STATEMENT 2.31

Employer Contributions Schedule

Judicial Retirement System - Pension

Last Ten Fiscal Years

(Stated in Thousands)

	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 9,454	\$ 10,632	\$ 10,471	\$ 11,183	\$ 10,329
Contributions in relation to the actuarially determined contribution	10,257	10,286	11,086	11,710	10,222
Contribution deficiency (excess)	<u>\$ (803)</u>	<u>\$ 346</u>	<u>\$ (615)</u>	<u>\$ (527)</u>	<u>\$ 107</u>
Covered payroll	\$ 13,393	\$ 14,599	\$ 14,089	\$ 13,996	\$ 13,507
Contributions as a percentage of covered payroll	76.58 %	70.46 %	78.69 %	83.67 %	75.68 %

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)

	2024	2023	2022	2021	2020
Total OPEB liability					
Service cost	\$ 945	830	830	758	801
Interest	1,334	1,345	1,243	1,340	1,270
Differences between expected and actual experience	171	1,215	609	224	(73)
Changes of assumptions	(57)	(2,166)	—	(2,361)	—
Retiree Drug Subsidy	—	—	—	—	74
Pharmacy Rebates	198	165	167	109	22
Benefit payments, including refunds of employee contributions	(1,392)	(1,222)	(1,692)	(1,268)	(979)
Net change in total OPEB liability	1,199	167	1,157	(1,198)	1,115
Total OPEB liability - beginning	18,036	17,921	16,764	17,962	16,847
Total OPEB liability - ending (a)	19,235	18,088	17,921	16,764	17,962
Plan fiduciary net position					
Contributions - employer	922	622	654	730	591
Net investment income	3,070	(2,615)	10,025	1,378	1,901
Other income	—	—	—	290	99
Benefit payments, including refunds of employee contributions	(1,392)	(1,222)	(1,692)	(1,425)	(978)
Administrative expenses	(32)	(35)	(32)	(29)	(18)
Net change in plan fiduciary net position	2,568	(3,250)	8,955	944	1,595
Plan fiduciary net position - beginning	40,268	43,173	34,036	33,092	31,497
Plan fiduciary net position - ending (b)	42,836	39,923	42,991	34,036	33,092
State's net OPEB liability (asset) - ending (a) - (b)	\$ (23,601)	\$ (21,835)	\$ (25,070)	\$ (17,272)	\$ (15,130)
Plan fiduciary net position as a percentage of the total OPEB liability or asset	222.70 %	220.72 %	239.89 %	203.03 %	184.23 %
Covered payroll	\$ 14,161	\$ 13,699	\$ 13,945	\$ 13,527	\$ 13,393
State's net OPEB liability or asset as a percentage of covered payroll	166.66 %	159.39 %	179.78 %	127.69 %	112.97 %

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)

	2019	2018
Total OPEB liability		
Service cost	\$ 690	\$ 734
Interest	1,391	1,318
Differences between expected and actual experience	(1,865)	83
Changes of assumptions	710	—
Retiree Drug Subsidy	21	64
Pharmacy Rebates	—	62
Benefit payments, including refunds of employee contributions	(1,576)	(1,031)
Net change in total OPEB liability	(629)	1,230
Total OPEB liability - beginning	17,476	16,246
Total OPEB liability - ending (a)	16,847	17,476
Plan fiduciary net position		
Contributions - employer	621	628
Net investment income	2,455	3,470
Other income	21	127
Benefit payments, including refunds of employee contributions	(1,576)	(1,031)
Administrative expenses	(15)	(51)
Net change in plan fiduciary net position	1,506	3,143
Plan fiduciary net position - beginning	29,991	26,848
Plan fiduciary net position - ending (b)	31,497	29,991
State's net OPEB liability (asset) - ending (a) - (b)	\$ (14,650)	\$ (12,515)
Plan fiduciary net position as a percentage of the total OPEB liability or asset	186.96 %	171.61 %
Covered payroll	\$ 14,599	\$ 14,089
State's net OPEB liability or asset as a percentage of covered payroll	100.35 %	88.83 %

This schedule is intended to present information for ten years. Additional years will be displayed as they become available.

Employer Contributions Schedule

Judicial Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 994	\$ 911	\$ 805	\$ 805	\$ 579
Contributions in relation to the actuarially determined contribution	940	922	622	654	730
Contribution deficiency (excess)	<u>\$ 54</u>	<u>\$ (11)</u>	<u>\$ 183</u>	<u>\$ 151</u>	<u>\$ (151)</u>
Covered payroll	\$ 14,762	\$ 14,161	\$ 13,699	\$ 13,945	\$ 13,527
Contributions as a percentage of covered payroll	6.37 %	6.51 %	4.54 %	4.69 %	5.40 %

This statement continued on next page.

Employer Contributions Schedule

Judicial Retirement System - Alaska Retiree Healthcare Trust Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 599	\$ 632	\$ 631	\$ 501	\$ 313
Contributions in relation to the actuarially determined contribution	591	594	628	508	520
Contribution deficiency (excess)	<u>\$ 8</u>	<u>\$ 38</u>	<u>\$ 3</u>	<u>\$ (7)</u>	<u>\$ (207)</u>
Covered payroll	\$ 13,393	\$ 14,599	\$ 14,089	\$ 13,996	\$ 13,507
Contributions as a percentage of covered payroll	4.41 %	4.07 %	4.46 %	3.63 %	3.85 %

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)

	2024	2023	2022	2021	2020
Total pension liability					
Service cost	\$ 723	\$ 657	\$ 517	\$ 508	\$ 496
Interest	1,584	1,439	1,527	1,532	1,497
Differences between expected and actual experience	—	1,242	—	(587)	—
Changes of assumptions	—	816	2,573	—	—
Benefit payments, including refunds of employee contributions	(1,745)	(1,621)	(1,454)	(1,641)	(1,344)
Net change in total pension liability	562	2,533	3,163	(188)	649
Total pension liability - beginning	27,761	25,228	22,065	22,253	21,604
Total pension liability - ending (a)	28,323	27,761	25,228	22,065	22,253
Plan fiduciary net position					
Contributions - employer	—	—	—	861	852
Net investment income	2,453	(3,746)	9,474	2,142	2,321
Benefit payments, including refunds of employee contributions	(1,745)	(1,621)	(1,454)	(1,641)	(1,344)
Administrative expenses	(295)	(358)	(304)	(231)	(282)
Net change in plan fiduciary net position	413	(5,725)	7,716	1,131	1,547
Plan fiduciary net position - beginning	44,088	49,813	42,096	40,965	39,418
Plan fiduciary net position - ending (b)	44,501	44,088	49,812	42,096	40,965
State's net pension liability (asset) - ending (a) - (b)	\$ (16,178)	\$ (16,327)	\$ (24,584)	\$ (20,031)	\$ (18,712)
Plan fiduciary net position as a percentage of the total pension liability	155.46 %	158.81 %	197.45 %	190.78 %	184.09 %
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)

	2019	2018	2017	2016	2015
Total pension liability					
Service cost	\$ 611	\$ 611	\$ 603	\$ 604	\$ 632
Interest	2,266	2,170	2,660	2,554	2,363
Differences between expected and actual experience	(12,218)	—	(8,659)	—	241
Changes of assumptions	(174)	—	—	—	27
Benefit payments, including refunds of employee contributions	(1,360)	(1,485)	(1,729)	(1,564)	(1,611)
Net change in total pension liability	(10,875)	1,296	(7,125)	1,594	1,652
Total pension liability - beginning	32,480	31,184	38,309	36,715	35,063
Total pension liability - ending (a)	21,605	32,480	31,184	38,309	36,715
Plan fiduciary net position					
Contributions - employer	907	866	735	628	740
Net investment income	1,965	3,182	182	590	4,528
Benefit payments, including refunds of employee contributions	(1,360)	(1,485)	(1,729)	(1,564)	(1,611)
Administrative expenses	(226)	(257)	(242)	(241)	(223)
Net change in plan fiduciary net position	1,286	2,306	(1,054)	(587)	3,434
Plan fiduciary net position - beginning	38,132	35,826	36,880	37,467	34,033
Plan fiduciary net position - ending (b)	39,418	38,132	35,826	36,880	37,467
State's net pension liability (asset) - ending (a) - (b)	\$ (17,813)	\$ (5,652)	\$ (4,642)	\$ 1,429	\$ (752)
Plan fiduciary net position as a percentage of the total pension liability	182.45 %	117.40 %	114.89 %	96.27 %	102.05 %
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 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)

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ —	\$ —	\$ —	\$ —	\$ 861
Contributions in relation to the actuarially determined contribution	—	—	—	—	861
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.

Employer Contributions Schedule

Alaska National Guard and Alaska Naval Militia Retirement System

Last Ten Fiscal Years

(Stated in Thousands)

	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 852	\$ 907	\$ 867	\$ 735	\$ 627
Contributions in relation to the actuarially determined contribution	852	907	867	735	627
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

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)

	2024	2023	2022	2021	2020
Total pension liability					
Service cost	\$ 6,321	\$ 6,500	\$ 6,176	\$ 6,106	\$ 5,835
Interest	19,459	18,796	18,302	17,659	16,059
Changes of benefits terms	—	—	—	—	—
Differences between expected and actual experience	—	(5,206)	837	(1,502)	(496)
Changes of assumptions	4,283	390	(8,735)	(3,929)	16,396
Benefit payments, including refunds of employee contributions	(12,064)	(10,226)	(9,966)	(9,116)	(8,086)
Net change in total pension liability	17,999	10,254	6,614	9,218	29,708
Total pension liability - beginning	268,116	257,862	251,248	242,030	212,322
Total pension liability - ending (a)	286,115	268,116	257,862	251,248	242,030
Plan fiduciary net position					
Contributions - employer	3,148	2,673	3,813	4,619	5,220
Contributions - employee	5,328	4,987	4,650	4,639	4,477
Net investment income	28,181	(32,967)	40,127	21,600	32,628
Benefit payments, including refunds of employee contributions	(12,064)	(10,226)	(9,966)	(9,116)	(8,086)
Administrative expenses	(427)	(365)	(306)	(273)	(269)
Net change in plan fiduciary net position	24,166	(35,898)	38,318	21,469	33,970
Plan fiduciary net position - beginning	235,729	271,627	233,309	211,840	177,870
Plan fiduciary net position - ending (b)	259,895	235,729	271,627	233,309	211,840
State's net pension liability (asset) - ending (a) - (b)	\$ 26,220	\$ 32,387	\$ (13,765)	\$ 17,939	\$ 30,190
Plan fiduciary net position as a percentage of the total pension liability or asset	90.84 %	87.92 %	105.34 %	92.86 %	87.53 %
Covered payroll	\$ 55,408	\$ 51,671	\$ 51,559	\$ 49,739	\$ 48,228
State's net pension liability or asset as a percentage of covered payroll	47.32 %	62.68 %	26.70 %	36.07 %	62.60 %

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)

	2019	2018	2017	2016
Total pension liability				
Service cost	\$ 5,676	\$ 5,777	\$ 5,853	\$ 5,834
Interest	15,221	14,230	13,244	11,832
Changes of benefits terms	—	154	—	—
Differences between expected and actual experience	(2,321)	(482)	6,368	—
Changes of assumptions	—	272	—	—
Benefit payments, including refunds of employee contributions	(7,062)	(6,197)	(5,541)	(4,920)
Net change in total pension liability	11,514	13,754	19,924	12,746
Total pension liability - beginning	200,808	187,054	167,130	154,384
Total pension liability - ending (a)	212,322	200,808	187,054	167,130
Plan fiduciary net position				
Contributions - employer	3,555	4,051	4,163	3,571
Contributions - employee	4,341	4,302	4,383	4,290
Net investment income	(8,075)	22,088	11,774	(199)
Benefit payments, including refunds of employee contributions	(7,062)	(6,197)	(5,541)	(4,920)
Administrative expenses	(312)	(409)	(593)	(550)
Net change in plan fiduciary net position	(7,553)	23,835	14,186	2,192
Plan fiduciary net position - beginning	185,423	161,588	147,402	145,210
Plan fiduciary net position - ending (b)	177,870	185,423	161,588	147,402
State's net pension liability (asset) - ending (a) - (b)	\$ 34,452	\$ 15,385	\$ 25,466	\$ 19,728
Plan fiduciary net position as a percentage of the total pension liability or asset	83.77 %	92.34 %	86.39 %	88.20 %
Covered payroll	\$ 48,228	\$ 47,804	\$ 48,705	\$ 47,660
State's net pension liability or asset as a percentage of covered payroll	71.44 %	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.

STATE OF ALASKA

STATEMENT 2.51

Employer Contributions Schedule

Alaska Railroad Corporation Defined Benefits Pension Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 3,148	\$ 2,673	\$ 3,813	\$ 4,619	\$ 5,220
Contributions in relation to the actuarially determined contribution	3,148	2,673	3,813	4,619	5,220
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	59,194	55,408	51,671	51,559	49,739
Contributions as a percentage of covered payroll	5.32 %	4.82 %	7.38 %	8.96 %	10.49 %

This statement continued on next page.

Employer Contributions Schedule

Alaska Railroad Corporation Defined Benefits Pension Plan

Last Ten Fiscal Years

(Stated in Thousands)

	2019	2018	2017	2016
Actuarially determined contribution	\$ 3,555	\$ 4,051	\$ 4,163	\$ 3,571
Contributions in relation to the actuarially determined contribution	3,555	4,051	4,163	3,571
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	48,288	47,804	48,705	47,660
Contributions as a percentage of covered payroll	7.36 %	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)

	2024	2023	2022	2021	2020
Total OPEB liability					
Service cost	\$ 455	\$ 404	\$ 446	\$ 522	\$ 529
Interest	978	796	857	972	1,003
Changes of benefits terms	—	—	—	—	—
Differences between expected and actual experience	2,233	(1,560)	1,879	(1,205)	(1,998)
Changes of assumptions	384	501	(3,371)	(353)	1,186
Benefit payments, net of Retiree Premiums	(1,095)	(567)	(740)	(491)	(371)
Net change in total OPEB liability	2,955	(426)	(929)	(555)	349
Total OPEB liability - beginning	13,771	14,197	15,126	15,681	15,332
Total OPEB liability - ending (a)	16,726	13,771	14,197	15,126	15,681
Plan fiduciary net position					
Net investment income	5,012	(6,547)	5,444	3,914	6,096
Benefit payments, net of Retiree Premiums	(1,095)	(567)	(740)	(491)	(371)
Administrative expenses	(95)	(62)	(60)	(59)	(59)
Net change in plan fiduciary net position	3,822	(7,176)	4,644	3,364	5,666
Plan fiduciary net position - beginning	51,746	58,922	54,278	50,914	45,248
Plan fiduciary net position - ending (b)	55,568	51,746	58,922	54,278	50,914
State's net OPEB liability (asset) - ending (a) - (b)	\$ (38,842)	\$ (37,975)	\$ (44,725)	\$ (39,152)	\$ (35,233)
Plan fiduciary net position as a percentage of the total OPEB liability	332.23 %	375.76 %	415.03 %	358.84 %	324.69 %
Covered payroll	\$ 33,720	\$ 33,280	\$ 32,015	\$ 32,154	\$ 33,444
State's net OPEB liability or asset as a percentage of covered payroll	115.19 %	114.11 %	139.70 %	121.76 %	105.35 %

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)

	2019	2018	2017	2016
Total OPEB liability				
Service cost	\$ 599	\$ 700	\$ 699	\$ 633
Interest	981	1,095	985	1,021
Changes of benefits terms	—	526	—	—
Differences between expected and actual experience	(4,511)	(165)	(1,832)	—
Changes of assumptions	1,461	—	1,442	—
Benefit payments, net of Retiree Premiums	(350)	(331)	(506)	(193)
Net change in total OPEB liability	(1,820)	1,825	788	1,461
Total OPEB liability - beginning	17,152	15,327	14,539	13,078
Total OPEB liability - ending (a)	15,332	17,152	15,327	14,539
Plan fiduciary net position				
Net investment income	(958)	4,295	2,670	(384)
Benefit payments, net of Retiree Premiums	(350)	(331)	(506)	(193)
Administrative expenses	(71)	(77)	(66)	(48)
Net change in plan fiduciary net position	(1,379)	3,887	2,098	(625)
Plan fiduciary net position - beginning	46,627	42,740	40,642	41,267
Plan fiduciary net position - ending (b)	45,248	46,627	42,740	40,642
State's net OPEB liability (asset) - ending (a) - (b)	\$ (29,916)	\$ (29,475)	\$ (27,413)	\$ (26,103)
Plan fiduciary net position as a percentage of the total OPEB liability	295.12 %	271.85 %	278.85 %	279.54 %
Covered payroll	\$ 33,444	\$ 35,292	\$ 46,941	\$ 47,660
State's net OPEB liability or asset as a percentage of covered payroll	89.45 %	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)

	2024	2023	2022	2021	2020
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	32,378	33,720	33,280	32,015	32,154
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)

	2019	2018	2017	2016
Actuarially determined contribution	\$ —	\$ —	\$ —	\$ —
Contributions in relation to the actuarially determined contribution	—	—	—	—
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered payroll	33,444	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 fall into one of five categories:

- Resolved by the department.
- Resolved by the department, yet the finding was again identified in the current year.
- 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.
- State compliance findings not resolved, yet not reiterated.

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SUMMARY OF FINDINGS
For the Fiscal Year Ended June 30, 2024

-----Control Deficiencies-----

	<i>Basic Financial Statements</i>		<i>Federal Programs</i>			
<i>State Department</i>	<i>Material Weakness</i>	<i>Significant Deficiency</i>	<i>Material Weakness</i>	<i>Significant Deficiency</i>	<i>Federal Compliance</i>	<i>Other State Issues</i>
GOV		2024-001, 2024-002		2024-003	2024-003	
DOA	2024-010, 2024-011	2024-004, 2024-005, 2024-006, 2024-007, 2024-008, 2024-009, 2024-012, 2024-013, 2024-014, 2024-015, 2024-016				2024-017, 2024-018, 2024-019, 2024-020, 2024-021
LAW						2024-022
DOR		2024-023, 2024-024		2024-025		
DEED			2024-028	2024-026, 2024-027	2024-026, 2024-027, 2024-028	2024-029
DLWD						2024-030, 2024-031
DCCED			2024-032		2024-032	
DMVA		2024-033	2024-039, 2024-040	2024-034, 2024-035, 2024-036, 2024-037	2024-034, 2024-035, 2024-036, 2024-037, 2024-038, 2024-039, 2024-040	2024-041
DNR						2024-042
DFG			2024-044	2024-043	2024-043	2024-045, 2024-046
DPS						2024-047

SUMMARY OF FINDINGS
For the Fiscal Year Ended June 30, 2024
(continued)

-----Control Deficiencies-----

	<i>Basic Financial Statements</i>		<i>Federal Programs</i>			
<i>State Department</i>	<i>Material Weakness</i>	<i>Significant Deficiency</i>	<i>Material Weakness</i>	<i>Significant Deficiency</i>	<i>Federal Compliance</i>	<i>Other State Issues</i>
					2024-052, 2024-053, 2024-054, 2024-055, 2024-056, 2024-057, 2024-058, 2024-059, 2024-060, 2024-061, 2024-062, 2024-063, 2024-064, 2024-066, 2024-067	
DOH	2024-048	2024-049, 2024-050, 2024-051	2024-052, 2024-053, 2024-054, 2024-055, 2024-058, 2024-060, 2024-061, 2024-066, 2024-067	2024-056, 2024-057, 2024-059, 2024-062, 2024-063, 2024-064, 2024-065		2024-068, 2024-069, 2024-070, 2024-071
DEC						
DOC						2024-072, 2024-073
DOTPF		2024-074, 2024-075				2024-076, 2024-077
DFCS						2024-078, 2024-079, 2024-080
Court System						
Component Units				2024-081, 2024-082, 2024-083, 2024-084, 2024-085	2024-081, 2024-082, 2024-084, 2024-085	
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, 2023*.

Three new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-001 through 2024-003.

Finding No. 2024-001

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

The FY 24 draft Annual Comprehensive Financial Report (ACFR) misreported general fund opioid settlement funds as unearned revenue.

Context:

In 2021 and 2022, nationwide settlements were reached with various producers, distributors, and pharmacy chains involved in the production, distribution, and sale of opioids. The State of Alaska is a party to the nationwide litigation and settlements, and is expected to receive additional settlement monies, all of which are primarily restricted to be spent on opioid remediation activities.

Cause:

The errors were caused by lack of sufficient oversight by Division of Finance (DOF) management and the absence of procedures and separate funds to record opioid settlement monies to ensure the monies were properly recorded for financial reporting purposes and were spent in compliance with the settlements.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, Section 1600, revenues are recognized in the accounting period in which they become susceptible to accrual; when they become both measurable and available to finance expenditures of the fiscal period.

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 laws or regulations of other governments should be reported as restricted fund balance.

Effect:

Misreporting of opioid settlement income resulted in the following misstatements:

- Statement 1.13 general fund and Statement 1.02 governmental activities revenues understated \$23 million.
- Statement 1.11 general fund fund balance understated \$23 million and unearned revenue overstated \$23 million.
- Statement 1.01 governmental activities long-term liabilities: due or payable after one year overstated \$11 million, long-term liabilities: due or payable within one year overstated \$12 million, and net position restricted understated \$23 million.

The noted errors were corrected via audit adjustments and the activity was properly reported in the final FY 24 ACFR.

Recommendation:

The Office of Management and Budget (OMB) director should work with the legislature to create separate fund(s) to account, track, and manage opioid settlement resources. Additionally, the state accountant should improve procedures over classifying revenues.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-002

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Fund balance of the Commercial Passenger Vessel Environmental Compliance (CPVEC) general fund subfund is misclassified in the FY 24 ACFR.

Context:

The CPVEC is funded by environmental compliance fees collected per AS 46.03.480(a) and ocean ranger program fees collected per AS 46.03.480(d). Based on analysis prepared by the Legislative Legal and Research Services Division, both fees are likely taxes on vessels subject to the federal tonnage clause and are allowable only if the fees are used for specific purposes.

The federal tonnage clause prohibits a state from laying a “Duty of Tonnage” without the consent of Congress. The term “tonnage” has been interpreted to include “all taxes and duties regardless of their name and form, and even though not measured by the tonnage of the vessel, which operated to impose a charge for the privilege of entering, trading in, or lying in a port.” While not permissible to charge a “duty of tonnage,” courts have consistently found that a state may charge fees that represent fair compensation for services rendered to vessels. Specifically, the fees must be charged on a fair and equitable basis that:

1. Are used solely to pay the cost of a service to the vessel or water craft;
2. Enhance the safety and efficiency of interstate and foreign commerce; and
3. Do not impose more than a small burden on interstate or foreign commerce.

Historically, the applicability of the tonnage clause to the CPVEC fund has not been considered. This resulted in “sweeping” the CPVEC fund balance to repay the constitutional budget reserve fund in FY 22. This error was subsequently corrected.

Cause:

The Department of Administration's DOF staff were unaware of the federal restrictions on the use of both CPVEC funding sources. The governor's OMB director agreed that the ocean ranger fees were restricted per the federal tonnage clause; however, the Department of Law did not agree with the legislative legal opinion that the environmental compliance fees collected per AS 46.03.480(a) were also subject to the tonnage clause and stated that the related fund balance was not restricted and should be swept into the constitutional budget reserve fund.

Criteria:

Chapter 33 U.S. Code § 5(b) places limitations on the taxes, fees, or other impositions by non-federal entities on vessels operating on any navigable waters subject to the authority of the United States.

Effect:

The FY 24 ACFR general fund restricted fund balance is understated \$4.3 million, committed fund balance is overstated \$3.4 million, unassigned fund balance is overstated \$1.8 million, and non-spendable advances and prepaid items is overstated \$873.8 thousand. The government-wide governmental activities restricted net position is understated \$4.3 million and unrestricted net position is overstated the same amount. Additionally, footnote 2 which discloses the amount owed to the constitutional budget reserve fund from the general fund is understated \$873.8 thousand.

Recommendation:

DOF and OMB management should correct the financial statement misstatements.

Views of Responsible Officials:

The Office of the Governor, Office of Management and Budget, disagrees with this finding. Based on advice of the Department of Law, the OMB has maintained since 2019 that Commercial Passenger Vessel Environmental Compliance discharge permit fees collected under AS 46.03.480(b) are not federally restricted and therefore are subject to the constitutional sweep.

The CPVEC permit fees are imposed on the activity of discharging wastewater and are not charged on vessels, crew, or passengers, and as such are not for the sole purpose of accessing navigable waters. The CPVEC permit fees are further not assessed for the privilege of entering, trading in, or lying in a port under the Tonnage Clause of the U.S. Constitution.

The FY 2024 ACFR was corrected to reflect that ocean ranger program fees collected per AS 46.03.480(d) are federally restricted tonnage fees, not CPVEC discharge permit fees collected under AS 46.03.480(b).

Auditor's Concluding Remarks:

Management's argument was not persuasive. We reaffirm the conclusion that the Commercial Passenger Vessel Compliance general fund subfund is likely restricted per the federal Tonnage Clause.

Finding No. 2024-003

Federal Awarding Agency:	U.S. Department of the Treasury (US Treasury)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	21.027 Coronavirus State and Local Fiscal Recovery Funds (SLFRF) – COVID-19
Federal Award Number:	SLFRP0006, SLFRP2633, SLFRP4544
Applicable Compliance Requirement:	Reporting

Condition:

OMB staff submitted the quarter ended December 31, 2023, FY 24 SLFRF program project and expenditure report to US Treasury with material errors.

Context:

The SLFRF program project and expenditure reports are filed quarterly. Key line items include current period and cumulative obligations and expenditures for all projects exceeding \$50,000. Under an agreed-upon process between OMB and DOF, OMB staff prepared the quarterly report and the DOF state accountant reviewed, certified, and submitted the report in the US Treasury report portal.

The audit found that OMB staff submitted the quarter ending December 31, 2023, report directly to US Treasury without review, certification, and submission by the DOF state accountant. The report overstated five projects current period obligations and four projects current period expenditures by \$47,668,558 and \$47,375,062, respectively.

Cause:

Auditors noted OMB lacked written procedures for report preparation, review, and submission. OMB staff turnover at the beginning of FY 24 resulted in a lack of understanding of the agreed-upon process for report submission. According to OMB staff, the quarter ending December 31, 2023, report errors were due to a misunderstanding of changes to the US Treasury reporting portal.

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 the terms and conditions of the federal award.

Title 31 CFR 35.4(c) requires the State to submit periodic reports providing detailed accounting of the use of funds and other information that may be required by the Secretary.

Effect:

Incorrect reports reduce transparency and may impair decision-making.

Questioned Costs:

None

Recommendation:

OMB's director should develop written procedures that outline the process for preparation, review, certification, and submission of federal reports required under the SLFRF program and work with the federal oversight agency to correct errors as needed.

Views of Responsible Officials:

Management agrees with this finding.

DEPARTMENT OF ADMINISTRATION (DOA)

Sixteen findings were issued to DOA in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding Nos. 2023-003, 2023-005, 2023-008 through 2023-011, 2023-014, and 2023-016 are resolved. Prior year Finding Nos. 2023-001, 2023-002, 2023-004, 2023-006, 2023-007, 2023-015, 2023-012, and 2023-013 are not resolved and are reiterated in this report as Finding Nos. 2024-004 through 2024-006, 2024-012, 2024-013, and 2024-017 through 2024-019, respectively.

Ten new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-007 through 2024-011, 2024-014 through 2024-016, 2024-020, and 2024-021.

Finding No. 2024-004

Prior Year Finding: 2023-001
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 of these control weaknesses and 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.

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.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-005

Prior Year Finding: 2023-002
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Internal control weaknesses were identified over logical access to DOA's State's accounting system (IRIS).

Context:

The details of the control weaknesses and 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.

Cause:

The weaknesses were attributed to inadequate training and deficiencies in the design of internal controls.

Criteria:

State of Alaska's Information Security Policies (ISP) provide specific criteria related to the identified deficiencies.

Effect:

The internal 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.

Views of Responsible Officials:

The Division of Finance partially agrees with this finding. 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 keyed by DOF Payroll Services for the employee separation. DOF Payroll Services 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.

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. 2024-006

Prior Year Finding: 2023-004
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

An evaluation of the State's reporting system (ALDER) identified a significant internal control weakness.

Context:

The details of 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 details related to the cause of the control weakness 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:

State of Alaska ISPs provide specific criteria related to the identified deficiency. In addition, the National Institute of Standards and Technology (NIST) provides specific criteria related to the identified deficiency.

Effect:

The internal control weakness increases the risk of financial misstatements.

Recommendation:

DOF's director should allocate resources to address the ALDER control weakness.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-007

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

Internal control weaknesses were identified over administrative logical access to IRIS.

Context:

The details of the control weaknesses and 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.

Cause:

The weaknesses were attributed to deficiencies in the design of internal controls and reporting functionality.

Criteria:

State of Alaska ISPs provide specific criteria related to the identified deficiencies.

Effect:

The internal control weaknesses increase the risk of financial misstatements and potential misuse of confidential or sensitive information.

Recommendation:

DOF's director should strengthen controls over administrative logical access to the accounting system.

Views of Responsible Officials:

The Division of Finance partially agrees with this finding. DOF already has a system in place to track logins to IRIS, it is not feasible to eliminate the noted control weaknesses due to various business reasons.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. We reaffirm the recommendation.

Finding No. 2024-008

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

A management policy for ALDER was not consistently followed.

Context:

The details of 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 control weakness was attributed to staffing shortages and competing priorities.

Criteria:

The AAM provides specific criteria related to the identified deficiency. In addition, NIST provides specific criteria related to the identified deficiency.

Effect:

The internal control weakness increased the risk of system disruptions, inefficiencies, noncompliance with federal and State laws, and/or loss of productivity.

Recommendation:

DOF's director should implement controls to ensure information technology management policies are followed.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-009

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

An evaluation of IRIS identified a significant internal control weakness.

Context:

The details of 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 weakness was attributed to competing priorities and scheduling conflicts.

Criteria:

State of Alaska ISPs provide specific criteria related to the identified deficiency. In addition, NIST provides specific criteria related to the identified deficiency.

Effect:

The internal control weakness increased the risk of disruptions in State operations and financial processes.

Recommendation:

DOF's director should allocate resources to address the IRIS control weakness.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-010

Type: Basic Financial Statements
Impact: Material Weakness

Condition:

Net position was not restricted for assets that can only be used for pension and other post-employment benefits (OPEB) activity.

Context:

The State of Alaska's OPEB plans all have a net OPEB asset, where OPEB assets exceed liabilities. Total OPEB assets across all plans exceed \$2 billion. The Judicial Retirement System and National Guard and Naval Militia Retirement System also have net pension assets where pension plan assets exceed liabilities totaling \$40 million.

Cause:

DOF procedures implemented for recording pension and OPEB activity did not take into account net position classification related to net pension and OPEB assets.

Criteria:

Governmental accounting principles state net position should be reported as restricted when constraints are placed on the use of net position.¹ Pension and OPEB assets are restricted for use related to the pension and OPEB plan benefits and administration.

Effect:

Net position was misclassified as unrestricted by \$2.1 billion for government-wide governmental activities and by \$2.4 million for government-wide business type activities on the Statement of Net Position in the FY 24 draft Annual Comprehensive Financial Report (ACFR). Proprietary fund net position was misclassified as unrestricted by \$2.4 million for non-major enterprise funds and by \$34.5 million for internal service funds in the FY 24 draft ACFR. After identification by auditors, errors were corrected via an audit adjustment and properly reported in the FY 24 ACFR.

Recommendation:

The state accountant should improve procedures for classification of net position.

Views of Responsible Officials:

Management agrees with this finding.

¹ *Codification of Government Accounting and Financial Reporting Standards 1800.158.*

Finding No. 2024-011

Type: Basic Financial Statements

Impact: Material Weakness

Condition:

Significant errors were identified in the FY 24 draft general fund Budgetary Comparison Schedule (Statement 2.01).

Context:

The Governmental Accounting Standards Board (GASB) requires the presentation of budgetary comparisons for the general fund and for each major special revenue fund that has a legally adopted annual budget. These budgetary comparisons are considered by GASB to be required supplementary information (RSI) and must be included in the ACFR. DOF accountants are responsible for the compilation and presentation of the State's ACFR, including RSI.

Several material errors were identified within revenue accounts' original budget and final budget amounts in the draft FY 24 Statement 2.01. The most material errors were in the restricted revenue federal grants in aid original and final budgets, which were overstated by approximately \$3.8 billion.

Cause:

Oversight and inadequate training among DOF accountants led to inaccuracies in the preparation of Statement 2.01, and time constraints hindered effective management review. Additionally, limitations in ALDER reports required DOF accountants to rely on manual methods to compile data for Statement 2.01, which makes the statement more susceptible to errors.

Criteria:

GASB Codification of *Government Accounting of Financial Reporting Standards 2400.102* states in part that: The budgetary comparison schedule should present both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) the actual inflows, outflows, and balances stated on the government's budgetary basis. A separate column to report the variance between the final budget and actual amounts is encouraged, but not required.

- (a) The original budget is the first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from the prior years by law.
- (b) The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive

changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Effect:

Errors in the general fund Budgetary Comparison Schedule may impair financial statement users' ability to make informed decisions.

Recommendation:

The state accountant should ensure procedures are followed by DOF accountants when preparing Statement 2.01 and sufficient training is provided to staff. Additionally, adequate review should be performed over the draft Statement 2.01.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-012

Prior Year Finding: 2023-006
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Revenues owed to the State from the federal government were misclassified in the FY 24 draft 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 appropriations were not set up accurately in IRIS due to human error. DOF accountants recognized the error and created a report to identify the amount needed to

correct the 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 \$59.1 million and the accounts receivable net account was overstated by the same amount in the draft FY 24 ACFR general fund 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 24 ACFR.

Recommendation:

The state accountant should improve procedures to ensure financial activity is accurately reported in the ACFR.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-013

Prior Year Finding: 2023-007
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

The fund balances of the general fund, and multiple general fund subfunds, were misclassified in the FY 24 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 general fund 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 funds that may be used to repay the constitutional budget reserve fund, appropriations will be analyzed to further classify fund balances. Additionally, appropriations within the general fund can be carried forward based on legislation and are considered in the year-end fund balance classification.

Cause:

Multiple errors in determining the FY 24 fund balances occurred due to human error in processing year-end closing entries, errors in preparing DOF's spreadsheet used to classify fund balances, and staff turnover. The misclassifications of fund balances 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 general fund, 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:

Errors in determining FY 24 fund balances resulted in the following FY 24 draft ACFR misstatements:

- Seven general fund subfunds were overcommitted resulting in a negative unassigned fund balance. The error overstated committed fund balance and understated unassigned fund balance by \$30.1 million in the general fund subfunds.
- The general fund committed fund balance was inappropriately reduced by \$2.0 million. The error understated committed fund balance and overstated unassigned fund balance.
- Errors in the general fund committed fund balances for carried forward amounts resulted in misclassifications within fund balance commitments of \$47.5 million.
- Unearned Coronavirus State and Local Fiscal Recovery Fund revenues were erroneously included in committed fund balance. The error overstated general fund committed and understated unassigned fund balance by \$25.7 million.
- Calculation errors when determining general fund, and general fund subfund committed fund balances for encumbrances and continuing appropriations over committed \$9.1

million of encumbrances and under committed \$8.2 million from continuing appropriations resulting in a net \$887 thousand overstatement of committed and understatement unassigned fund balance.

All errors noted above were corrected via audit adjustments and the fund balances were properly reported in the final FY 24 ACFR.

Recommendation:

The state accountant should improve procedures to ensure fund balances are consistently and accurately classified.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-014

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

Lease agreements and subscription-based information technology arrangements (SBITA) were not recorded in accordance with generally accepted accounting principles. Specifically, a significant SBITA was not recorded, functional classification of expenses were misstated, including functional errors caused by lease additions and deletions, and lessor lease activity was overstated.

Context:

Five different errors were made in the recording of lease activity in the FY 24 ACFR:

- A \$44.8 million SBITA for IRIS cloud hosting services implemented in May of 2024 was not recorded.
- Two out of nine sampled new leases identified that lease amendments were treated as a termination of the prior existing lease and an addition of an entirely new lease instead of a modification to the prior existing lease. One out of nine sampled new leases identified no lease agreement existed.
- When removing the asset and associated liability for lease deletions, calculation errors resulted in \$19.6 million in expense functional classification errors.
- The allocation method for determining functional classification of \$113.7 million in lease additions and \$37.5 million in lease amortization for Department of Transportation and Public Facilities (DOTPF) leases was unreasonable as it was based on the department's primary functions when leases procured by the department are primarily used by other State agencies.
- New leases, where the State is the lessor, were overstated due to the inclusion of 14 out of 16 new leases, which were ineligible to be reported (six leases were a regulated lease,

six leases total value were under the lease recording threshold, and two leases were with another State department). Finally, the two remaining new leases were overstated due to the wrong annual lease payment amount being used in the lease amortization schedules.

Cause:

DOF staff turnover, inexperience with complex accounting standards, and insufficient procedures and review processes resulted in the errors.

Criteria:

The following governmental accounting principles apply to this finding:

- SBITAs should be recognized and measured in accordance with the SBITA agreement.²
- Lease amendments should be treated as either a lease modification with a partial termination or addition, or as a new lease based on the terms of the amendment.³
- Functional classification should provide information on the overall purpose or objectives of expenditures.⁴
- Governmental accounting principles further state that certain regulated aviation leases, and lease activity within the same entity, should not be reported as a lease receivable and deferred inflow of resources.⁵

In addition, AAM 50.080 directs that only leases with total principal payments greater than \$250,000 should be reported in the ACFR.

Effect:

Lease errors resulted in the following net effect to the listed draft ACFR financial statements:

Government-wide Statement of Net Position: governmental activities

- Intangible assets, net of amortization were understated by \$40.5 million
- Long-term liabilities and interest payable understated by \$44.2 million
- Deferred inflows of resources overstated by \$105.8 million
- Loans, notes, bonds, and leases receivable overstated by \$106.1 million
- Net position overstated \$3.9 million

Government-wide Statement of Activities: governmental activities

- Expenses misclassified by \$48.2 million and understated by \$3.6 million
- Revenues were misclassified by \$5.9 million and overstated by \$0.3 million
- Change in net position overstated by \$3.9 million

General fund Statement of Revenues, Expenditures, and Changes in Fund Balance

- Expenditures misclassified by \$83.7 million and understated by \$36.8 million

² Codification of Governmental Accounting and Financial Reporting Standards (Codification) S80.114.

³ Codification L20.171–.174.

⁴ Codification 1800.134.

⁵ Codification L20.142–.144, L20.153; L20.701-1.

- Revenues misclassified by \$5.8 million and overstated by \$0.3 million
- Other financing sources related to leases and SBITAs understated by \$36.8 million

General fund Balance Sheet

- Deferred inflows of resources overstated by \$105.8 million
- Loans, notes, bonds, and leases receivable overstated by \$106.1 million
- Fund balance overstated by \$0.3 million

After identification by auditors, errors were corrected via audit adjustments and properly reported in the final FY 24 ACFR.

Recommendation:

The state accountant should provide additional training to accountants on generally accepted accounting principles, and improve procedures and review over financial activity related to lease and SBITA reporting.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-015

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

The FY 24 draft ACFR misreported general fund opioid settlement funds as unearned revenue.

Context:

In 2021 and 2022, nationwide settlements were reached with various producers, distributors, and pharmacy chains involved in the production, distribution, and sale of opioids. The State of Alaska is a party to the nationwide litigation and settlements, and is expected to receive additional settlement monies, all of which are primarily restricted to be spent on opioid remediation activities.

Cause:

The errors were caused by lack of sufficient oversight by DOF management and the absence of procedures and separate funds to record opioid settlement monies to ensure the monies were properly recorded for financial reporting purposes and were spent in compliance with the settlements.

Criteria:

Per *Codification of Governmental Accounting and Financial Reporting Standards*, Section 1600, revenues are recognized in the accounting period in which they become

susceptible to accrual; when they become both measurable and available to finance expenditures of the fiscal period.

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 laws or regulations of other governments should be reported as restricted fund balance.

Effect:

Misreporting of opioid settlement income resulted in the following misstatements:

- Statement 1.13 general fund and Statement 1.02 governmental activities revenues understated \$23 million.
- Statement 1.11 fund balance for the general fund understated \$23 million and unearned revenue overstated \$23 million.
- Statement 1.01 governmental activities long-term liabilities: due or payable after one year overstated \$11 million, long-term liabilities: due or payable within one year overstated \$12 million, and net position restricted understated \$23 million.

The noted errors were corrected via audit adjustments and the activity was properly reported in the final FY 24 ACFR.

Recommendation:

The Office of Management and Budget (OMB) director should work with the legislature to create separate fund(s) to account, track, and manage opioid settlement resources. Additionally, the state accountant should improve procedures over classifying revenues.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-016

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

Fund balance of the Commercial Passenger Vessel Environmental Compliance (CPVEC) general fund subfund is misclassified in the FY 24 ACFR.

Context:

The CPVEC is funded by environmental compliance fees collected per AS 46.03.480(a) and ocean ranger program fees collected per AS 46.03.480(d). Based on analysis prepared by the Legislative Legal and Research Services Division, both fees are likely taxes on vessels subject to the federal tonnage clause and are allowable only if the fees are used for specific purposes.

The federal tonnage clause prohibits a state from laying a “Duty of Tonnage” without the consent of congress. The term “tonnage” has been interpreted to include “all taxes and duties regardless of their name and form, and even though not measured by the tonnage of the vessel, which operated to impose a charge for the privilege of entering, trading in, or lying in a port.” While not permissible to charge a “duty of tonnage,” courts have consistently found that a state may charge fees that represent fair compensation for services rendered to vessels. Specifically, the fees must be charged on a fair and equitable basis that:

1. Are used solely to pay the cost of a service to the vessel or water craft;
2. Enhance the safety and efficiency of interstate and foreign commerce; and
3. Do not impose more than a small burden on interstate or foreign commerce.

Historically, the applicability of the tonnage clause to the CPVEC fund has not been considered. This resulted in “sweeping” the CPVEC fund balance to repay the constitutional budget reserve fund in FY 22. This error was subsequently corrected.

Cause:

DOA’s DOF staff were unaware of the federal restrictions on the use of both CPVEC funding sources. The governor’s Office of Management and Budget director agreed that the ocean ranger fees were restricted per the federal tonnage clause; however, the Department of Law did not agree with the legislative legal opinion that the environmental compliance fees collected per AS 46.03.480(a) were also subject to the tonnage clause and stated that the related fund balance was not restricted and should be swept into the constitutional budget reserve fund.

Criteria:

Chapter 33 U.S. Code § 5(b) places limitations on the taxes, fees, or other impositions by non-federal entities on vessels operating on any navigable waters subject to the authority of the United States.

Effect:

The FY 24 ACFR general fund restricted fund balance is understated \$4.3 million, committed fund balance is overstated \$3.4 million, unassigned fund balance is overstated \$1.8 million, and non-spendable advances and prepaid items is overstated \$873.8 thousand. The government-wide governmental activities restricted net position is understated \$4.3 million and unrestricted net position is overstated the same amount. Additionally, footnote 2 which discloses the amount owed to the constitutional budget reserve fund from the general fund is understated \$873.8 thousand.

Recommendation:

DOF and OMB management should correct the financial statement misstatements.

Views of Responsible Officials:

Division of Finance disagree with this finding. Based on advice of the Department of Law, the OMB has maintained since 2019 that Commercial Passenger Vessel Environmental

Compliance discharge permit fees collected under AS 46.03.480(b) are not federally restricted and therefore are subject to the constitutional sweep.

The CPVEC permit fees are imposed on the activity of discharging wastewater and are not charged on vessels, crew, or passengers, and as such are not for the sole purpose of accessing navigable waters. The CPVEC permit fees are further not assessed for the privilege of entering, trading in, or lying in a port under the Tonnage Clause of the U.S. Constitution.

The FY 2024 ACFR was corrected to reflect that ocean ranger program fees collected per AS 46.03.480(d) are federally restricted tonnage fees, not CPVEC discharge permit fees collected under AS 46.03.480(b).

Auditor's Concluding Remarks:

Management's argument was not persuasive. We reaffirm the conclusion that the Commercial Passenger Vessel Compliance general fund subfund is likely restricted per the federal Tonnage Clause.

Finding No. 2024-017

Prior Year Finding: 2023-015
Type: Other State Issues
Impact: Noncompliance

Condition:

An evaluation of the financial reporting system identified a significant internal control weakness.

Context:

The details of 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:

State of Alaska ISPs provide specific criteria related to the identified deficiency. In addition, NIST provides specific criteria related to the identified deficiency.

Effect:

The internal control weakness increases the risk of loss of productivity due to service disruptions.

Recommendation:

DOF's director should allocate resources to address the control weakness.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-018

Prior Year Finding: 2023-012

Type: Other State Issues

Impact: Noncompliance

Condition:

During FY 24, DOF management did not provide adequate training to support State agencies' use of the ALDER system.

Context:

ALDER is a statewide reporting system designed to integrate data from multiple systems into a unified environment for simple and effective reporting. The State's accounting system (IRIS) has limited reporting capabilities. ALDER is critical for querying and summarizing the State's accounting data.

Cause:

DOF experienced competing priorities and time constraints, which hampered its ability to develop ALDER training classes and related reference materials for all types of users. In addition, DOF also experienced significant turnover during FY 24.

Criteria:

An effective internal control system requires management to communicate quality information to enable personnel to achieve management's objectives. Per *Standards for Internal Control in the Federal Government*, issued by the comptroller general of the United States (GAO-14-704 14.03), quality information is appropriate, current, complete, accurate, accessible, and provided on a timely basis.

Effect:

The lack of 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 training classes and reference materials to ensure State agencies' fiscal personnel are properly trained.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-019

Prior Year Finding: 2023-013
Type: Other State Issues
Impact: Noncompliance

Condition:

DOF staff completed the FY 24 draft financial statements on December 19, 2024. Additionally, the draft financial statements did not include FY 24 amounts for one major enterprise fund and one internal service fund.

Context:

DOF staff are responsible for creating the State's financial statements, which are incorporated into the ACFR. The complete 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 providing incomplete and untimely financial statements for auditors. Outside audits were either not submitted to DOF or submitted late, and DOF experienced significant turnover, which 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 and incomplete 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:

DOF's director should ensure DOF accountants are adequately trained in governmental accounting as defined by the *Codification of Governmental Accounting and Financial Reporting Standards* published by GASB. Additionally, DOF's director should ensure ACFR deadlines are clearly communicated to outside auditors to facilitate timely completion of the draft ACFR.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-020

Type: Other State Issues

Impact: Noncompliance

Condition:

Statewide testing found significant errors in the procurement process.

Context:

Random samples of 28 small (less than \$100,000) and 36 large procurements (at least \$100,000) were selected for testing that included 13 departments. During testing, auditors identified documentation errors at six of the departments making up 21 of the procurements tested. Errors consisted of, but were not limited to:

- Standard forms were modified with no evidence of Department of Law or DOA, Division of Risk Management approval;
- Certificate of insurance forms were not obtained;
- Evidence of meeting solicitation requirements was not retained;
- Written summary of verbal quotations received was not retained;
- Posting on the State's online public notice system was extended incorrectly, which led to the post being archived before the new end date;
- The length of the contract listed in the invitation to bid did not match the final award;
- Written determinations of the need for a multi-year contract were not performed;
- Written determinations for brand name specifications were not performed;
- Notices of intent to award were not completed;
- Signed certifications required by the invitation to bid were not obtained;
- Signed confidentiality acknowledgment was not obtained;
- Written determination of awarding a contract to a sole bidder of a solicitation for sealed bids was not performed;
- Vendor acknowledgement of a contract amendment via a signed amended contract was not retained;

- Vendor and/or procurement officer signed invitation to bid amendments were not retained;
- Conflict of interest statements were not obtained; and
- References to professional services were included on the request for proposal and/or standard agreement forms and appendices for non-professional services procurements.

Cause:

Trainings and procurement officer certifications were not sufficient to ensure all procurement statutes, regulations, and AAM requirements were met.

Criteria:

Alaska Statute 36.30.005(a) states that except as otherwise provided, all rights, powers, duties, and authority relating to the procurement of supplies, services, and professional services, and the control over supplies, services, and professional services vested in or exercised by an agency on January 1, 1988, are transferred to the commissioner of administration and to the chief procurement officer.

Alaska Statute 36.30.010(b) states, in part, that except as otherwise specifically provided in this chapter, the chief procurement officer shall procure or supervise the procurement of all supplies, services, and professional services needed by an agency; exercise general supervision and control over all inventories or supplies belonging to an agency and prescribe the manner in which supplies shall be purchased, delivered, stored, and distributed; prescribe the time, manner, authentication, and form of making requisitions for supplies and services; and prescribe standard forms for bids and contracts.

Effect:

Inadequately trained procurement officers could lead to failure to follow procurement requirements, resulting in complaints, increased costs, and/or increased risk of litigation.

Recommendation:

DOA's chief procurement officer should conduct additional training for statewide procurement officers to ensure all statutes, regulations, and AAM procurement requirements are followed and documented in the procurement files.

Views of Responsible Officials:

SSOA/OPPM partially agrees with this finding. Executive branch agencies are delegated the authority and responsibility of their agencies' procurement operations and OPPM has limited oversight of day-to-day activities of individual agencies.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. DOA is responsible for the State's procurement process and prescribing the time, manner, authentication, and form of making requisitions for supplies and services, and prescribing standard forms for bids and contracts. The extent of procurement errors indicates the need for corrective action at a statewide level. We reaffirm the recommendation.

Finding No. 2024-021

Type: Other State Issues
Impact: Noncompliance

Condition:
One potential DOA shortfall was identified for FY 24.

Context:
One potential shortfall was outstanding as of February 2025 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
AUBC (BFY 2019)	DOA – Unbudgeted Capital Reimbursable Service Agreement (RSA)	\$74,694

Cause:
According to DOA staff, the RSA was closed before the last billing took place. Once the closeout process occurs, no more billings can process. Internal control procedures were not sufficient to identify and correct the error.

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 develop procedures to ensure all billings are processed before RSAs are closed. Further, 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.

Views of Responsible Officials:
Management agrees with this finding.

DEPARTMENT OF LAW (LAW)

One finding was issued to LAW in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding No. 2023-017 is not resolved and is reiterated in this report as Finding No. 2024-022.

No new findings have been issued during the FY 24 statewide single audit.

Finding No. 2024-022

Prior Year Finding: 2023-017
Type: Other State Issues
Impact: Noncompliance

Condition:
Seven LAW appropriations were potentially in shortfall as of February 2025 and three supplemental appropriations were not processed in the State’s accounting system (IRIS).

Context:
One potential shortfall was identified during the FY 20 Single Audit and was still outstanding in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
WADM (BFY 2020)	Administration & Support	\$41,382

One potential shortfall was identified during the FY 22 Single Audit and was still outstanding in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
WCIV (BFY 2022)	Civil Division	\$1,795,416

Two potential shortfalls were identified during the FY 23 Single Audit and were still outstanding in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
WCIV (BFY 2023)	Civil Division	\$595,912
WADM (BFY 2022)	Administration & Support	\$124,043

Additionally, three potential shortfalls were in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
WCIV (BFY 2024)	Civil Division	\$3,190,142
WADM (BFY 2024)	Administration &Support	\$1,300,266
WCRM (BFY 2024)	Criminal Division	\$260,146

The department received supplemental appropriations, effective June 2024, to address the shortfalls for the following amounts; however, budget transactions have not been posted in the State’s accounting system so the potential shortfalls are still reported above:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
WADM (BFY 2020)	Administration &Support	\$41,382
WADM (BFY 2022)	Administration &Support	\$124,043
WCIV (BFY 2022)	Civil Division	\$1,512,038

Cause:

According to LAW, FY 24 transactions were unable to be finalized before the close of IRIS on August 31, 2024. For appropriations WADM and WCIV (BFY 2024), LAW management stated that staff was in the process of reviewing receivable transactions that were in draft/pending status for possible collection. For appropriation WCRM (BFY 2024), LAW management plans to seek a ratification.

According to management, the WCIV (BFY 2023) shortfall is related to disputed charges between LAW and the Alaska Industrial Development and Export Authority. LAW plans to seek a supplemental appropriation and/or ratification to address the shortfall.

LAW's internal controls were insufficient to ensure budget transactions were processed in IRIS after supplemental appropriations were received.

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, requesting a supplemental appropriation if necessary, and processing budget transactions for any supplemental appropriations received. Additionally, LAW's finance officer should improve procedures over billing revenues, monitoring revenue collections, and processing budget transactions to prevent future revenue shortfalls.

Views of Responsible Officials:

Management agrees with this finding.

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DEPARTMENT OF REVENUE (DOR)

One finding was issued to DOR in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding No. 2023-018 is not resolved and is reiterated in this report as Finding No. 2024-023.

Two new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-024 and 2024-025.

Finding No. 2024-023

Prior Year Finding: 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's 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:

DOR's Tax Division utilizes an off-the-shelf integrated tax management system, GenTax/Tax Revenue Management System, 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.

During FY 23, legislative auditors reviewed the tax group's corporate income tax 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. During FY 24, legislative auditors found that no progress was made by the department to resolve the issues.

Cause:

According to DOR management, time constraints and competing priorities inhibited management's ability to conduct a comprehensive review of its corporate income tax audit procedures.

Criteria:

Title 43 of Alaska Statutes gives DOR the authority to examine tax returns, collect tax revenues, and ascertain the correctness of such revenues. The 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 income 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.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-024

Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Financial statement footnote disclosures for \$30.7 million of State cash were not included in the FY 24 Annual Comprehensive Financial Report (ACFR).

Context:

The DOR commissioner has delegated the investment of State cash received as a result of tobacco settlements. According to an agreement with Northern Tobacco Securitization Corporation (NTSC) management, the cash is held outside of the State treasury and invested as directed by NTSC. Historically, through FY 21, the cash was included in the annual DOR treasury audit and the financial activity, including footnote disclosures, was incorporated into the annual ACFR. Beginning FY 22, the NTSC-invested monies were excluded from the DOR annual treasury audit. The related cash was included in the draft ACFR; however, footnote disclosures were not.

Cause:

DOR management excluded the monies from the annual treasury audit because the monies were regarded as being outside the investment authority of DOR's commissioner. DOR management was unaware that footnote disclosures were necessary.

Criteria:

Per AS 37.10.070, DOR's commissioner is responsible for investing State monies.

According to AS 37.05.210(a), the State's financial statements must be prepared in accordance with generally accepted accounting principles. Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards* Sections 2200.101 and .102 require the ACFR include basic financial statements and disclosures and 2300.101 and .102 stipulate that the footnotes should provide essential information for the fair presentation of the financial statements, forming an integral part of the financial report. The requirements for cash footnote disclosures are contained in several sections of the GASB codification, such as Section I50.

Effect:

The FY 24 ACFR did not fully comply with generally accepted accounting principles. Further, the missing footnote disclosures limited information for financial statement users.

Recommendation:

DOR's Division of Administrative Services (DAS) director should work with the state accountant to ensure that all required cash financial statement footnote disclosures are included in the State's FY 24 ACFR.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-025

Federal Awarding Agency:	U.S. Department of Health and Human Services
Impact:	Significant Deficiency
AL Number and Title:	93.563 Child Support Services (CSS)
Federal Award Number:	2001AKCSES, 2201AKCSES
Applicable Compliance Requirement:	Cash Management

Condition:

DOR staff processed an FY 24 CSS federal cash draw that was inadequately supported at the time of the draw.

Context:

The Child Support Enforcement Division's (CSED) policy is to draw federal funds on a reimbursement basis to ensure compliance with federal cash management regulations. DOR draws are typically supported by receivables that are automatically generated by the State's accounting system based on the draw periods expenditure transactions.

DOR staff performed six cash drawdowns during FY 24 totaling \$16.6 million, of which the audit tested three totaling \$8.7 million. Of the three cash draws tested, one cash draw for \$2.6 million (30 percent of the total tested), that processed in September 2023, was not supported by expenditures in the State’s accounting system. The unsupported draw was manually generated based on the remaining undrawn balance in two prior year federal awards – federal fiscal year 2020 and 2022.

DOR management reports CSS expenditures to the federal oversight agency through a quarterly reporting process. According to DOR management, flawed revenue accounting and cash management processes in prior years resulted in revenue shortfalls. DOR management stated the September 2023 draw was intended to correct the shortfall and reimburse the State for expenditures reported to the federal oversight agency under prior year federal awards that were never claimed for reimbursement. DOR management could not provide auditors evidence of expenditures recorded in the State’s accounting system to support the drawn amount until five months after the support was requested.⁶

Cause:

The lack of support for the draw was due to inadequate cash management procedures including the absence of review by an individual other than the preparer of the draw request. Furthermore, DOR management asserted that weaknesses in the methodology used for drawing federal funds in prior years created an imbalance between program expenditures and revenues that carried forward to FY 24.

Criteria:

Title 45 CFR 75.302(b)(6) requires the State to establish written procedures to implement the requirements for federal payments to states.

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:

Inadequate internal controls resulted in the unsupported drawdown of federal funds and an increased risk of noncompliance with federal regulations.

Questioned Costs:

None

Recommendation:

DOR’s CSED and DAS directors should develop written cash management procedures to ensure federal expenditure reimbursement requests are supported by the State’s accounting

⁶ Auditors requested the draw support on November 20, 2024. DOR management provided the support on April 23, 2025.

records at the time of the draw. Furthermore, DOR management should complete a reconciliation of CSS program expenditures and revenues in the State's accounting system and resolve all uncleared receivables and cash receipts.

Views of Responsible Officials:

Management agrees with this finding.

DEPARTMENT OF EDUCATION AND EARLY DEVELOPMENT (DEED)

Two findings were issued to DEED in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding No. 2023-020 is resolved. Prior year Finding No. 2023-019 was not a significant issue in the current year and is not reiterated in this report.

Four new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-026 through 2024-029.

Finding No. 2024-026

Federal Awarding Agency:	U.S Department of Agriculture (USDA)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	10.542 Pandemic Electronic Benefit Transfer Food Benefits (P-EBT) – COVID-19
Federal Award Number:	Summer 2021
Applicable Compliance Requirement:	Activities Allowed or Unallowed, Eligibility

Condition:

DEED's child nutrition services (CNS) management authorized Summer 2021 P-EBT benefits for ineligible children.

Context:

The Families First Coronavirus Response Act (P. L. 116-127), as amended by the Continuing Appropriations Act, 2021 and Other Extensions Act (P.L 116-159), the Consolidated Appropriations Act, 2021 (P.L. 116-260), and the American Rescue Plan Act, 2021 (P.L 117-2) authorized a temporary assistance program for households with children without access to meals in school during the public health emergency declared January 27, 2020. The Families First Coronavirus Response Act, Section 1101 required P-EBT benefits to be issued in accordance with the State's federally approved plan.

DEED's CNS staff and the Department of Health's Division of Public Assistance developed a joint plan to issue P-EBT benefits to eligible children for the summer of 2021. The plan, approved by USDA in August 2021, required DEED's CNS staff to determine eligibility for school age children. Pursuant to the approved plan, school children who were eligible to receive free or reduced-price National School Lunch Program meals as of the end of school year 2020–2021 were eligible for Summer 2021 P-EBT benefits. Auditors found DEED's CNS staff authorized P-EBT benefits totaling \$62,816 to 104 ineligible children. This included 46 children enrolled in an ineligible institution and 58 children that were not verified as being eligible at the end of the 2020-2021 school year.

Cause:

DEED's CNS management attributed the issuance of unauthorized benefits to human error. Internal controls implemented by DEED management were inadequate to ensure benefits were only authorized for eligible children.

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.

The Families First Coronavirus Response Act, Pub. L. 116-127, Section 1101 and federal program guidance requires that P-EBT benefits be issued in accordance with the State's approved plan.

Alaska's State Plan for P-EBT Children in School and Child Care, Summer 2021, section 3(f), established the framework for payments to eligible school-aged children. The plan provides that summer P-EBT benefits were to be issued to students identified as eligible for National School Lunch Program meals at the conclusion of school year 2020–2021.

Effect:

Inadequate internal controls increase the risk that expenditures may be unallowable, unsupported, or inaccurate. Noncompliance with federal regulations may result in the federal awarding agency imposing additional conditions or taking corrective action, including additional reporting requirements or withholding or terminating funding.

Questioned Costs:

AL 10.542: \$62,816

Recommendation:

Although the P-EBT program has concluded, if relevant in the future, DEED's Child Nutrition Programs manager should improve controls to ensure compliance with federal summer free lunch program requirements.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-027

Federal Awarding Agency:

USDA

Impact:

Significant Deficiency, Noncompliance

AL Number and Title:

10.553, 10.555, 10.559, 10.582 Child Nutrition Cluster (CNC)

Federal Award Number:

237AKA3N1099, 247AKA3N1099,
237AKAK3N1199, 247AKAK3N1199,
237AKAK3N8903, 237AKAK1L1603
247AKAK1L1603

Applicable Compliance Requirement:

Reporting

Condition:

DEED did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements applicable to CNC FY 24 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 report subaward and executive compensation data for first-tier subawards. A DEED accountant is responsible for preparing and filing monthly FSRS submissions.

No CNC FFATA reports were submitted in FY 24. CNC subawards totaling \$49,364,912 were subject to FFATA reporting requirements.

Cause:

According to DEED management, the FSRS help desk was unresponsive in resolving issues with FFATA reporting. In addition, due to turnover within the department, other projects were prioritized over FFATA reporting. Internal controls were not in place to ensure FFATA reports were filed timely.

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:

DEED's Administrative Services director should allocate sufficient staff resources to comply with FFATA reporting requirements, complete outstanding reporting submissions, and implement controls to ensure FFATA reports are filed timely.

Views of Responsible Officials:

The department partially agrees with Finding 2024-027. While it is accurate that no FFATA reporting was accomplished for the Child Nutrition Cluster in FY2024, the department

disagrees with the specific dollar amount. The methodology used for determining the dollar amount is overly simplistic and does not take each award into account, as specified in 2CFR170.220. The methodology also excludes awards to other State agencies when 2CFR170.300 specifically includes State entities.

Auditor’s Concluding Remarks:

Management’s response did not persuade the auditor to revise the finding. DEED is responsible for submission of federal reports and should allocate sufficient resources and implement controls to ensure compliance with federal reporting requirements.

Finding No. 2024-028

Federal Awarding Agency:	U.S. Department of Education
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	84.425 Education Stabilization Fund – COVID-19
Federal Award Number:	S425U210020
Applicable Compliance Requirement:	Reporting

Condition:

The Elementary and Secondary School Emergency Relief fund (ESSER) annual report filed by DEED in May 2024 was submitted with incomplete subrecipient expenditure data for key line item 3b.1.

Context:

ESSER funding is broken out into three different groups: ESSER I, ESSER II and American Rescue Plan (ARP) ESSER. Over 75% of total Education Stabilization Fund expenditures incurred in FY 23 for reporting in FY 24 were grants to subrecipients from ARP ESSER funding.

State education agencies are to report on line 3b.1 subaward information, including which agencies received subawards and the funds allocated for and incurred by expenditure category. DEED staff submitted the ARP ESSER amounts awarded to grantees as part of the annual report; however subrecipient expenditure fields were submitted with zeros.

Cause:

According to DEED management, subrecipients were unresponsive to requests for information and staff assigned to prepare the report had competing priorities and insufficient time. In addition, management reviewed and submitted the report with known errors.

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 34 CFR 76.720 requires states to submit reports required for monitoring and continuous improvement and other reports required by the Secretary and approved by the US Office of Management and Budget (OMB).

State education agencies are required by the Secretary to submit an annual performance report (OMB No. 1810-0749) with data on subrecipients, state education agencies and subrecipient expenditures, planned expenditures, and uses of funds.

Grant Award Notification S425U210020 Attachment T: Grant Conditions: Part A 13.

The state education agencies will comply with, and ensure that local education agencies comply with, all reporting requirements at such time and in such manner and containing such information as the Secretary may reasonably require.

Effect:

Inaccurate federal reporting reduces transparency and may impair the federal oversight agency's ability to properly oversee the program.

Questioned Costs:

None

Recommendation:

DEED's Innovation and Education Excellence division director should allocate sufficient staff resources to prepare the ESSER annual report and strengthen report review and approval controls to ensure compliance with annual reporting requirements.

Views of Responsible Officials:

The department partially disagrees with Finding 2024-028. While it is true that the department did initially report zeros in the LEA portion of ESSER III reporting it is untrue that the effect was a reduction in transparency or impaired the federal agency's oversight ability.

No ESSER annual reporting can be submitted if all entered answers do not conform to implemented data validations requirements. Relevant in this instance is that if district level data reported does not match, to the penny, between different reporting categories, data validation errors occur. Including zeros, when accurate data conforming to data validation checks was not able to be entered, allowed the department to enter the data accurately during the first reporting reopen period.

Had the department not entered zeros, data validation errors would have prevented the department from submitting the entire FY2023 ESSER annual report. If no report had been entered as of the initial due date the department would not have been allowed to submit any report at all, which would be less accurate than temporary partial inaccuracy.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. DEED is responsible for timely and accurate submission of federal reports and should allocate sufficient resources and strengthen controls to ensure compliance with federal reporting requirements.

Finding No. 2024-029

Type: Other State Issues
Impact: Noncompliance

Condition:

A review of DEED procurements found that some requirements were not met, and incorrect standard agreements forms were used.

Context:

Three of six DEED procurements selected for testing as part of a random statewide sample of FY 24 small and large procurements were found to be missing documentation required by statute, regulation, and/or the Alaska Administrative Manual (AAM). Specifically, one procurement, in the amount of \$50,000, was missing a vendor certificate of insurance and a written summary of verbal bids received. Another procurement, in the amount of \$74,030, did not have evidence of the required number of vendors being contacted for an informal request for proposal. A third procurement, in the amount of \$95,950, did not have evidence of Department of Law or Department of Administration, Division of Risk Management approval to changes made to the standard contract form.

Further, four of the six procurements incorrectly referenced or provided an example of a professional services contract form when DEED staff had determined the procurement was for non-professional services. Professional services standard contract provisions are different than non-professional services contract provisions.

Cause:

The deficiencies were caused by human error. Internal controls were insufficient to ensure procurement requirements were followed.

Criteria:

Alaska Statute 36.30.340 states that if a contract contains a term that is in conflict with a state standard form contract term or if a standard term is deleted or modified by a term that is not standard, the contract must be reviewed by the Attorney General and approved as to form.

The AAM 81.170 states that any revision of the standard insurance or indemnification clauses requires prior approval of the Division of Risk Management.

Section 3.16 of the standard Request for Proposal form requires certificates of insurance to be furnished to the procurement officer prior to beginning work.

The AAM 81.190 states that to the extent applicable, the procurement record will contain all pertinent correspondence with potential offerors or bidders, including a summary of verbal communications. Pertinent correspondence means any communications containing important information or decisions relevant to the procurement or the procurement process.

Alaska regulation 2 AAC 12.400(c)(3)(C) states that as part of the procurement, the procurement officer shall include the names of the firms or persons contacted, a summary of any verbal responses, and copies of all quotations or informal proposals received.

Effect:

Failing to follow all procurement requirements could result in complaints, increased costs, and/or increase the risk of litigation.

Recommendation:

DEED's Division of Administrative Services director should improve procurement procedures to ensure procurement files contain all necessary documentation, and the correct contract type is referenced in procurement solicitations and contract appendices and attachments.

Views of Responsible Officials:

The department partially concurs with Finding 2024-029.

The missing written summary of verbal bids and documentation of vendor contact for the informal request for proposal has since been provided to the auditors. These items were initially listed as not provided due to limited time for follow-up responses. The Department of Legislative Audits (DLA) was informed that response delays were anticipated due to staff availability challenges, including personal leave and competing deadlines.

Regarding the vendor certificate of insurance (COI), it is possible that the document was collected but misfiled. Unfortunately, the program manager responsible for the contract is no longer employed by the department and is unavailable to confirm the document's status. Under previous leadership of the Office of Procurement and Property Management (OPPM), minor changes to contract terms were occasionally made without formal approval from Risk Management or Legal Counsel. Current OPPM leadership has discontinued this practice, aligning with the department's commitment to consistent and transparent procurement processes.

While professional services contracts are defined within departmental guidelines, the definition leaves room for interpretation. Generally, the contract form used at execution matches that included in the solicitation. However, in certain cases particularly those involving lower-dollar amounts or less complex scopes of work a simplified version of the contract may be used. This determination is typically made in consultation with program staff or potential vendors to ensure the contractual requirements are appropriately scaled.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. Documentation listed as being provided to the auditors has not been received.

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DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT (DLWD)

Two findings were issued to DLWD in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding No. 2023-022 is resolved. Prior year Finding No. 2023-021 was not a significant issue in the current year and is not reiterated in this report.

Two new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-030 and 2024-031.

Finding No. 2024-030

Type: Other State Issues
Impact: Noncompliance

Condition:

An evaluation of the unemployment insurance system identified a significant internal control weakness.

Context:

The details of 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:

State of Alaska ISPs provide specific criteria related to the identified deficiency. In addition, National Institute of Standards and Technology (NIST) provides specific criteria related to the identified deficiency.

Effect:

The internal control weakness increases the risk of service disruptions and inaccurate unemployment insurance benefit payments.

Recommendation:

DLWD's commissioner should allocate resources to address the control weakness.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-031

Type: Other State Issues
Impact: Noncompliance

Condition:

One potential DLWD shortfall was identified for FY 24.

Context:

The FY 24 potential shortfall was identified as of February 2025 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
B7VR (BFY 2024)	Vocational Rehabilitation	\$20,464

Cause:

According to management, appropriation B7VR appears to be in shortfall because the wrong revenue source code was used when establishing the revenue budget in the State’s accounting system (IRIS).

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 shortfall, unauthorized general funds may have been expended.

Recommendation:

DLWD finance officer should work with the Department of Administration, Division of Finance staff to address the potential shortfall.

Views of Responsible Officials:

Management agrees with this finding.

(Intentionally left blank)

DEPARTMENT OF COMMERCE, COMMUNITY,
AND ECONOMIC DEVELOPMENT (DCCED)

No findings were issued to DCCED in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*.

One new finding has been issued during the FY 24 statewide single audit and is included as Finding No. 2024-032.

Finding No. 2024-032

Federal Awarding Agency:	U.S. Department of the Treasury
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	21.027 Coronavirus State and Local Fiscal Recovery Funds (SLFRF) – COVID-19
Federal Award Number:	SLFRP0006, SLFRP2633, SLFRP4544
Applicable Compliance Requirement:	Subrecipient Monitoring

Condition:

During FY 24, DCCED staff did not sufficiently monitor the subrecipient tasked with administering the SLFRF Tourism and Other Businesses program. Furthermore, DCCED management did not take action with respect to the subrecipient's noncompliance with requirements to obtain a single audit.⁷

Context:

One of the purposes of the federal SLFRF program was to provide funding to address the negative economic impacts of the pandemic. For this purpose, DCCED entered into a contract with a subrecipient to administer \$90 million in grants to tourism and other businesses. The contract required the subrecipient to determine eligibility, send payments to eligible businesses, and provide disbursement reports to DCCED for monitoring. This activity created a subrecipient relationship.

The audit determined that DCCED's monitoring of the subrecipient was insufficient on two grounds.

1. DCCED staff did not perform monitoring activities to verify that the subrecipient was correctly determining eligibility, calculating award amounts, or correctly disbursing funds. DCCED staff reviewed reports and participated in meetings regarding issues raised by the subrecipient or participating businesses. However, DCCED staff did not obtain and review detailed FY 24 disbursement reports, or perform a desk review or onsite visit, to verify the subrecipients compliance with SLFRF program requirements. DCCED staff did not reconcile the total amount of funds DCCED advanced to the subrecipient with the total funds disbursed by the subrecipient.
2. Furthermore, DCCED staff did not ensure that the subrecipient obtained a single or program-specific audit. In FY 22 and FY 23 DCCED advanced a total of \$77 million to the subrecipient. The Department of Administration, Division of Finance (DOF) compiles the amount of pass-through funds by subrecipient in order to identify and track subrecipients that must obtain a single audit. DOF sent the subrecipient single audit noncompliance letters for FY 22 and FY 23 and added the subrecipient to the State's

⁷ Per Title 2 CFR 200.501(a), a non-federal entity that expends \$750,000 or more in federal awards during a fiscal year must have a single or program-specific audit conducted for that year.

“Delinquent Audits” tracking log, which is posted on DOF’s webpage. However, DCCED staff did not verify the subrecipient’s single audit status and took no action to address the noncompliance. The subrecipient did not obtain a single audit for FY 22 and FY 23.

Cause:

DCCED lacked resources in its Division of Community and Regional Affairs to administer the SLFRF program. As a result, the program was administered by staff within the Commissioner’s Office that lacked adequate training, knowledge, and experience to administer a federal pass-through program. Consequently, DCCED staff administering the program were not fully aware of federal subrecipient monitoring requirements.

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 the terms and conditions of the federal award.

Title 2 CFR 200.332(d) requires pass-through entities to monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with statutes, regulations, and the terms and conditions of the subaward. The amount of monitoring should be commensurate with the subrecipient’s fraud risk and risk of noncompliance.

Title 2 CFR 200.332(f) requires pass-through entities to verify that a subrecipient is audited as required by Uniform Guidance Subpart F - Audit. When a subrecipient is noncompliant with the single audit requirement, Title 2 CFR 200.505 states that pass-through entities "must take appropriate action." Authorized action includes withholding payments from the subrecipient or terminating the grant per Title 2 CFR 200.339.

Effect:

Inadequate subrecipient monitoring increases the risk of subrecipient noncompliance with federal statutes, regulations, and the terms and conditions of a program. Subrecipient noncompliance with the terms and conditions of the federal award could result in the State having to repay SLFRF monies to the federal government.

Questioned Costs:

None

Recommendation:

DCCED’s commissioner should ensure compliance with federal subrecipient monitoring requirements through adoption of written procedures and staff training. Furthermore, the commissioner should ensure the SLFRF subrecipient obtains single or program-specific audits for all required fiscal years.

Views of Responsible Officials:

Management agrees with this finding.

(Intentionally left blank)

DEPARTMENT OF MILITARY AND VETERANS' AFFAIRS (DMVA)

Two findings were issued to DMVA in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding Nos. 2023-023 and 2023-024 are resolved.

Nine new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-033 through 2024-041.

Finding No. 2024-033

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

DMVA staff inaccurately reported federal expenditures on the department's FY 24 draft Schedule of Expenditures of Federal Awards (SEFA) for five programs, collectively understating expenditures by \$22.8 million.

Context:

The errors identified by auditors impacted five federal programs. Once identified by auditors, the errors were corrected by staff and accurately presented in the FY 24 statewide SEFA.

Cause:

Misstatements were due to staff misunderstanding the account coding for federal expenditures. Also, staff did not follow internal procedures for the preparation of the SEFA and, instead, used Department of Administration, Division of Finance general procedures. Review procedures were not sufficient to identify and correct errors prior to submission of the draft 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 regulations. Furthermore, per Title 2 CFR 200.303, the State is responsible for establishing and maintaining 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 reported on the SEFA increase the risk of noncompliance with federal audit and reporting requirements, which 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 include providing training to staff on federal program account coding and ensuring staff follow internal procedures confirming the SEFA is accurate prior to submission.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-034

Federal Awarding Agency:	U.S. Department of Defense (USDOD)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	12.401 National Guard Military Operations and Maintenance Projects (NGMOMP)
Federal Award Number:	W91ZRU-20-2-1001, W91ZRU-21-2-1001, W91ZRU-22-2-1001, W91ZRU-23-2-1001, W91ZRU-24-2-1001
Applicable Compliance Requirement:	Matching, Level of Effort, Earmarking

Condition:

The State's accounting system was not updated for changes to the FFY 24 federally certified Facilities Inventory and Support Plan (FISP), which is used to allocate costs to the NGMOMP program.

Context:

The FISP is USDOD's federal registry of real property inventory and includes detailed information of all federal/state owned and state operated Army National Guard (ARNG) facilities within the state. All ARNG facilities are owned by, leased for, or licensed to the State. As a result, the State operates and maintains all ARNG facilities. The FISP identifies the level of federal reimbursement authorized for each real property facility through support codes. National Guard Regulations (NGR) Pamphlet 420-10, Chapter 7, provides the support codes with the corresponding federal funding level percentage (i.e. 100 percent, 75 percent, 50 percent, or no support provided).

The FISP is annually updated and certified to identify new facilities, changes in funding support, or facilities no longer supported by USDOD. The certified FISP is provided to DMVA management for tracking of ARNG facilities and determining the appropriate funding levels. DMVA management tracks the facilities using location codes in the State's accounting system. The appropriate federal and State funding level is assigned to each location code.

In FY 24 there were expenditures for 139 facility location codes. The audit reviewed all 139 facilities and found 11 (eight percent) had expenditures allocated at a higher federal rate than authorized in the FISP and one of the 11 locations was not listed on the FISP.

Cause:

DMVA's procedures were insufficient to ensure the FISP was reviewed annually to identify changes in the facility support codes that require coding changes in the State's accounting system. DMVA management also applied a higher reimbursement rate based on misinterpretation of multi-use facilities.

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 awards.

Title 2 CFR 200.403 requires costs to be necessary, reasonable, and allocable to the federal award, and to conform to any limitations or exclusions in the federal awards as to types or amount of cost items.

NGR 5-1 Section 5-4, dated May 28, 2010, states that when there is an identified cost share in an agreement, the grantor shall reimburse the grantee only for the grantor's percentage share of the total allowable costs.

NGR 420-10, Policy and Guidance for ARNG Facilities Program, dated September 2019, states the rate of reimbursement to the State for all authorized charges shall be based on the FISP support codes for the facility generating the expenditure.

Effect:

Failing to update the State's accounting system resulted in DMVA management overcharging expenditures to the federal program. Noncompliance with federal regulations may result in the federal awarding agency imposing additional conditions or taking corrective action, including withholding/terminating funding.

Questioned Costs:

AL 12.401: \$88,984

Recommendation:

DMVA's Division of Administrative Services (DAS) director and the Army Guard Facilities Maintenance director should strengthen procedures to ensure the State's accounting system is updated annually based on revisions to the certified FISP and ensure the proper codes are used for multi-use facilities.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-035

Federal Awarding Agency:

USDOD

Impact:

Significant Deficiency, Noncompliance

AL Number and Title:

12.401 NGMOMP

Federal Award Number:

W91ZRU-23-2-1001, W91ZRU-23-2-1004,
W91ZRU-23-2-1005, W91ZRU-23-2-1010,

W91ZRU-23-2-1021E, W91ZRU-23-2-1021K,
W91ZRU-23-2-1040

Applicable Compliance Requirement: Period of Performance

Condition:

Six of seven award extensions for the NGMOMP program were untimely. Additionally, one award was not closed timely.

Context:

National Guard Bureau Grants and Cooperative Agreement Policy Letter 21-07, effective date July 19, 2021, revised the program period of performance requirements for extension requests to be submitted no later than 10 days prior to the end of the 120-day award closeout period. Award extension requests were required to be submitted no later than January 21, 2024. Three of the six extension requests were submitted on January 30, 2024 (nine days late); two were submitted on January 25, 2024 (six days late); and one was submitted on January 22, 2024 (one day late).

The policy letter also revised the timeframe for award closeout requiring the grantee to conduct closeout within 120 calendar days from the end of the period of performance. Two awards closed during FY 24, of which one did not have a final accounting submitted within the 120 days. Award closeout was submitted approximately 200 days after the end of the period of performance or approximately 80 days late.

Cause:

DMVA has written procedures for federal extension requests and award closure. However, competing priorities resulted in untimely submission of extension requests. The final reimbursement requests were submitted to USDOD on January 25, 2024, six days before the end of the closeout period. Federal payment was not received until March 19, 2024. Due, in part, to the untimely receipt of the payments, closeout documentation was not signed by all necessary parties until April 13, 2024.

Criteria:

Per Title 2 CFR 200.308(e)(2) all requests for one-time extension should be submitted at least 10 calendar days before the conclusion of the period of performance.

Title 2 CFR 200.344 prescribes the pass-through entity must close out the federal award when it determines that all administrative actions and required work of the federal award have been completed. A recipient must submit all reports and liquidate all financial obligations no later than 120 days after the conclusion of the period of performance.

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 awards.

Effect:

Untimely award extension requests and award closeouts may result in unallowable program expenditures.

Questioned Costs:

None

Recommendation:

DMVA’s DAS director should follow procedures to ensure cooperative award extensions and award closeout documents are submitted timely, including requesting final payments timely, given the extended timeframe for federal reimbursement.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-036

Federal Awarding Agency:	U.S. Department of Homeland Security (USDHS)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters) 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters) – COVID-19
Federal Award Number:	4413DRAKP00000001, 4533DRAKP00000001, 4585DRAKP00000001, 4646DRAKP00000001, 4667DRAKP00000001
Applicable Compliance Requirement:	Allowable Costs/Cost Principles

Condition:

A review of 25 FY 24 Disaster Grants payments found that 14 payments (56 percent) lacked required supporting documentation. Specifically, six payments lacked pay policy and/or fringe benefit calculations and eight payments lacked procurement contracts that included all federal requirements. Additionally, two of the eight payments lacked a complete or signed contract on file.

Context:

The Federal Emergency Management Agency (FEMA) reimburses force account labor based on actual hourly rates plus the cost of the employee’s actual fringe benefits. The applicant is required to submit the following documentation to support labor costs claimed: summary of actual costs for completed work, individual information (such as name, job title, type of employee, days and hours worked, pay rate and fringe benefit rate, and a description of work performed), fringe benefit calculation, and pay policy. FEMA determines the eligibility of

overtime, premium pay, and compensatory time costs based on the applicant's pre-disaster written pay policy. Six of the 25 transactions included force account labor that was not supported by a pay policy or benefit calculation.

FEMA provides public assistance funding for contract costs based on the terms of the contract if the applicant meets federal procurement and contracting requirements. The applicant must include required provisions detailed in Title 2 CFR 200.327 in all contracts awarded and maintain oversight to ensure that contractors perform according to the conditions and specifications of the contract. FEMA reimburses funding for contract costs based on the terms of the contract if the applicant meets federal procurement and contract requirements. Eight of the 25 transactions included contractor payments and, based on review of the contract, not all federally required provisions were included. Two of the eight were not supported by a signed contract.

According to DMVA management, contractors were utilized to provide project management of the federal disasters due to an increased workload and a lack of available DMVA staff. Contractors were tasked with gathering the required documents to ensure projects were administered in accordance with FEMA requirements.

Cause:

Division of Homeland Security and Emergency Management (DHSEM) lacked written procedures for monitoring contractors. Also, due to staff turnover and an increase in workload, DHSEM management did not adequately monitor contractor's work. Specifically, to ensure the contractor verified the contracts awarded by subrecipients included federal requirements, final signed contracts were provided to the state, and required documentation was received for the reimbursement of subrecipient force account labor costs.

Criteria:

Title 2 CFR 200.403(g) requires costs to be adequately documented.

FEMA's guidance for administering the program is detailed in the Public Assistance Program and Policy Guide (PAPPG), 2018, which requires labor costs to be supported by specific documentation: summary of actual costs for completed work; for each individual: name, job title and function, type of employee, days and hours worked, pay rates and fringe benefit rate, and description of work performed; fringe benefit calculations; and pay policy.

The PAPPG also requires contracts to include the required provisions⁸ in Title 2 CFR 200.327 and Homeland Security Acquisition Regulation Class Deviation 15-01 clauses in all contracts awarded.

⁸ Required provisions include remedies clause; termination for cause; termination for convenience; equal employment opportunity; contract work hours and safety standards act; Clean Air Act; Federal Water Pollution Control Act; suspension and debarment; Byrd anti-lobbying amendment clause; Byrd anti-lobbying amendment certification; and procurement of recovery materials.

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 awards.

Effect:

Lack of fringe benefit calculations and pay policy may result in FEMA limiting public assistance funding to the applicant non-discretionary, uniformly applied pay rates. Inadequate documentation may result in unallowable costs. 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:

AL - 97.036: \$96,758

AL - 97.036 COVID-19: \$2,159

Recommendation:

DHSEM's director should develop written procedures for adequately monitoring DMVA contractors to ensure all federally required documentation is obtained to support reimbursements to subrecipients.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-037

Federal Awarding Agency:

USDHS

Impact:

Significant Deficiency, Noncompliance

AL Number and Title:

97.036 Disaster Grants – Public Assistance
(Presidentially Declared Disasters)

Federal Award Number:

4646DRAKP00000001, 4661DRAKP00000001,
4672DRAKP00000001, 4730DRAKP00000001

Applicable Compliance Requirement:

Subrecipient Monitoring

Condition:

A review of 16 FY 24 Disaster Grants program subrecipients' obligating award documents (OAD) found seven did not include all federally required information and one was also missing a completed assurances and agreement form.

Context:

Effective April 4, 2022, the unique entity identifier (UEI) replaced the Data Universal Numbering System number as the authoritative identifier for entities doing business with the federal government. All federal award recipients are required to have a UEI. DMVA enters

into awards with subrecipients using the OAD as the subgrant agreement. The subrecipient's name and UEI are recorded on the OAD. An assurances and agreement form accompanies the OAD that includes additional federal requirements not included in the OAD. Subrecipients sign the OAD and the assurances and agreement forms certifying and agreeing to the federal requirements.

According to DHSEM management, DMVA contractors assisted division staff in completing the OADs with subrecipients and provided project management for the federal disasters. Contractors were needed due to the increased workload resulting from the 2018 Cook Inlet earthquake, COVID-19 pandemic, and state declared disasters.

The audit reviewed a random sample of 16 of 143 subrecipients' OADs, including assurances and agreement forms, and found seven had the following errors: two included a subrecipient's name that did not match the UEI number provided, of which one also included a period of performance that did not agree with the federally approved project performance period; one did not include a UEI number; one included a name and UEI number that could not be found in the federal system for award management (sam.gov) and did not have the completed assurances and agreement form; and three included a period of performance that did not agree with the federally approved project performance periods.

Cause:

Due to staff turnover and an increase in workload, DHSEM staff did not monitor contractors to ensure subrecipient information was accurately documented on the OAD, the assurances and agreement form was complete, and information was in sam.gov before issuing the subaward. Furthermore, DHSEM management and contractors lacked procedures to ensure all required information was obtained and documented on the OAD, including adequate DHSEM review procedures.

Criteria:

Title 2 CFR 200.332 requires pass-through entities ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the required information at the time of the subaward. Required information includes subaward period of performance start and end dates, subrecipient UEI, and the subrecipient's name, which must match the name associated with the subrecipient's UEI.

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 awards.

Effect:

Not providing accurate and complete information in the subaward documents increases the risk of subrecipient noncompliance with the terms and conditions of the federal award.

Questioned Costs:

None

Recommendation:

DHSEM's director should develop written procedures and adequately monitor contractors to ensure federally required information is accurately identified on the OAD and completed assurance and agreement forms are received from the subrecipient certifying agreement with federal requirements.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-038**Federal Awarding Agency:**

USDHS

Impact:

Noncompliance

AL Number and Title:

97.036 Disaster Grants – Public Assistance
(Presidentially Declared Disasters)

97.036 Disaster Grants – Public Assistance
(Presidentially Declared Disasters) – COVID-19

Federal Award Number:

4094DRAKP00000001, 4413DRAKP00000001,
4533DRAKP00000001

Applicable Compliance Requirement: Subrecipient Monitoring

Condition:

DMVA management did not issue a management decision for a finding relating to one subrecipient's single audit.

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 decisions must clearly state whether or not the audit finding is substantiated, the reason for the decision, and the adequacy of the recipient's proposed corrective actions to address the finding. If the subrecipient has not completed corrective action, a timetable for follow-up should be given.

One Disaster Grants subrecipient's single audit contained a finding and DMVA management did not issue a management decision to the subrecipient. The finding related to the subrecipient not submitting a single audit to the federal audit clearinghouse within nine months after the end of the subrecipient's fiscal year as required by federal regulations.

Cause:

DMVA has controls to ensure a management decision is issued on a subrecipient's single audit finding. However, due to staff not following procedures, the management decision was not issued.

Criteria:

Title 2 CFR 200.521 states the pass-through entity must be responsible for issuing a management decision for audit findings that relate to Federal awards it makes to subrecipients. Furthermore, Title 2 CFR 200.1 defines a management decision as a pass-through entity's written determination, provided to the auditee, of the adequacy of the auditee's proposed corrective actions to address the findings, based on its evaluation of the audit findings and proposed corrective actions.

Effect:

The lack of 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:

DMVA's finance officer should ensure procedures are followed and a management decision is issued for all subrecipient single audit findings within six months of a subrecipient audit report's acceptance by the federal audit clearinghouse.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-039**Federal Awarding Agency:**

USDHS

Impact:

Material Weakness, Material Noncompliance

AL Number and Title:

97.036 Disaster Grants – Public Assistance
(Presidentially Declared Disasters)

97.036 Disaster Grants – Public Assistance
(Presidentially Declared Disasters) – COVID-19

Federal Award Number:

4094DRAKP00000001, 4413DRAKP00000001,
4533DRAKP00000001

Applicable Compliance Requirement:

Reporting

Condition:

Four of 12 randomly selected FY 24 Disaster Grants SF-425 reports tested had incorrect matching amounts, one of which also had an incorrect recipient share of expenditures.

Context:

The SF-425 is a required quarterly federal financial form used for reporting the financial status of federal grant awards. During FY 24, 15 disasters required quarterly SF-425 reports for a total of 58 reports filed.⁹ Twelve of the 58 were selected for testing. Due to incorrect calculations, the matching amounts¹⁰ for four reports were understated. One report also reported incorrect recipient share of expenditures.

Summary of SF-425 Errors			
Disaster	Quarter End	Section	Amount Understated
4533	June 2023	i. Total Recipient Share Required	\$21,981,388.21
4533	June 2023	j. Recipient Share of Expenditures	\$ 4,112.12
4094	December 2023	i. Total Recipient Share Required	\$903,357.75
4094	March 2024	i. Total Recipient Share Required	\$903,357.75
4413	December 2023	i. Total Recipient Share Required	\$7,979,336.95

Cause:

The errors were due to insufficient procedures over the preparation and review of SF-425 reports.

Criteria:

Title 44 CFR 206.120(f)(2) prescribes the State shall provide financial status reports.

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 awards.

Effect:

The insufficient internal controls resulted in misreported financial data. 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 requirements or withholding/terminating funds.

Questioned Costs:

None

⁹ Disaster 4730DRAKP00000001 was declared August 23, 2023; therefore, SF-425 reports would not be filed for quarter ending June 2023 and no expenditures were incurred requiring a September 2023 report to be filed.

¹⁰ SF-425 Report Lines 10i. Total recipient share required.

Recommendation:

DMVA's finance officer should strengthen written procedures for the preparation and review of the SF-425 report to ensure the reports submitted to FEMA are accurate.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-040

Federal Awarding Agency:	USDHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters) 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters) – COVID-19
Federal Award Number:	4646DRAKP00000001, 4648DRAKP00000001, 4667DRAKP00000001, 4672DRAKP00000001, 4585DRAKP00000001, 4730DRAKP00000001, 4533DRAKP00000001
Applicable Compliance Requirement:	Reporting

Condition:

The audit identified multiple errors in FY 24 Disaster Grants program subawards key data elements in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS). Additionally, the names and total compensation of each of the subrecipient’s five most highly compensated executives, if applicable, were not communicated to DMVA’s DAS staff for data entry into FSRS.

Context:

The FFATA was signed into law on September 26, 2006, with the intent to empower every American with the ability to hold the government accountable for each spending decision. The FFATA legislation requires information on federal awards be made available to the public via a single, searchable website, at www.usaspending.gov. The FFATA FSRS is the reporting tool federal awardees, such as the State of Alaska, use to capture and report subaward and executive compensation data regarding first-tier subawards. To comply with FFATA requirements, DHSEM staff responsible for Disaster Grants program management obtain subawardee information from the OAD and the assurances and agreement document. The OAD is sent to DAS staff for data entry into FSRS.

There were 86 Disaster Grants program subawards subject to FFATA reporting during FY 24. The audit reviewed seven randomly and two judgmentally selected subawards, totaling \$6,819,071, for compliance and internal controls testing of FFATA reporting requirements. One of the seven (14 percent) subawards, totaling \$1,625,735, reported an incorrect subaward

project description and three (43 percent) subawards, totaling \$369,218, were not reported timely. One judgmentally selected subaward, totaling \$164,393, was not reported timely to FSRs, and one, totaling \$4,009,660, was not reported at all. An additional 48 subawards were not reported that should have been. Reporting errors are summarized in the table below.

Summary of FFATA Testing Errors					
	Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
Number of Transactions	57	49	4	0	1
Dollar Amount of Transactions	\$30,825,282	\$28,015,872	\$533,611	\$0	\$1,625,735

Cause:

Staff turnover and vacancies contributed to the errors and omissions. Inadequate procedures resulted in highly compensated executive salaries not being communicated to DAS staff. Since the data was entered directly into FSRs, DAS staff stated the system did not allow for review by a supervisor to ensure accuracy of the data prior to submission.

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 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 and may jeopardize future federal funding.

Questioned Costs:

None

Recommendation:

DMVA's finance officer should work with the DHSEM director to strengthen FFATA

reporting procedures to ensure required reports are filed timely and key data elements comply with federal reporting requirements.

Views of Responsible Officials:
Management agrees with this finding.

Finding No. 2024-041

Type: Other State Issues
Impact: Noncompliance

Condition:
One DMVA potential shortfall was identified for FY 24.

Context:
One potential shortfall was outstanding as of February 2025 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
MAAC (BFY 2024)	AK Aerospace Corporation (AAC)	\$125,055

Cause:
Per DMVA management, DMVA bills AAC for non-personal services on an annual basis after all obligations have closed, resulting in revenues received after the end of the fiscal year. DMVA has not submitted a final billing to AAC.

Criteria:
Per Article IX, Section 13 of the Alaska Constitution, no money shall be withdrawn from the treasury except in accordance with appropriations made by law.

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 shortfall, unauthorized general funds may have been expended.

Recommendation:
DMVA’s finance officer should take measures to resolve the shortfall, including collecting any remaining revenues if possible and requesting a supplemental appropriation if necessary.

Views of Responsible Officials:
Management agrees with this finding.

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DEPARTMENT OF NATURAL RESOURCES (DNR)

Five findings were issued to DNR in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding No. 2023-029 is not resolved and is reiterated in this report as Finding No. 2024-042. Prior year Finding Nos. 2023-025 through 2023-028 were not significant issues in the current year and are not reiterated in this report.

No new findings have been issued during the FY 24 statewide single audit.

Finding No. 2024-042

Prior Year Finding: 2023-029
Type: Other State Issues
Impact: Noncompliance

Condition:

Ten DNR potential shortfalls were outstanding as of February 2025.

Context:

One potential shortfall identified during the FY 20 Single Audit was still outstanding in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
NO09 (BFY 2013)	Federal and Local Government Funded Forest Resource and Fire Program	\$61,702

One potential shortfall identified during the FY 21 Single Audit was still outstanding in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
NAGO (BFY 2016)	Agriculture	\$4,338

Two potential shortfalls identified during the FY 22 Single Audit were still outstanding in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
NPKO (BFY 2022)	Parks and Outdoor Recreation	\$231,047
NM11 (BFY 2015)	Federal and Local Government Funded FR and Fire Program	\$65,181

Two potential shortfalls identified during the FY 23 Single Audit were still outstanding in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
NPKO (BFY 2023)	Parks and Outdoor Recreation	\$390,915
NUBC (BFY 2022)	DNR – Unbudgeted Capital RSAs	\$6,109

Additionally, four potential shortfalls were identified in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
NH06 (BFY 2019)	Federal and Local Government Funded Forest Resource and Fire Program	\$34,737
NPKO (BFY 2024)	Parks and Outdoor Recreation	\$1,065,508

NUBC (N836) (BFY 2015)	DNR – Unbudgeted Capital RSAs	\$6,453
NUBC (N2FY) (BFY 2021)	DNR – Unbudgeted Capital RSAs	\$77,675

Cause:

According to DNR Support Services Division 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, preventing proper monitoring of the appropriations. 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 and FY 24 single audits identified shortfalls in NUBC appropriations were the result of DNR waiting for other agencies to obtain federal payment approval. The FY 24 identified shortfall in NH06 BFY 2024 was pending concurrence with the funding agency to approve and reconcile allowable expenditures in order to be reimbursed. Remaining FY 24 identified shortfalls were the result of staff turnover and a billing transaction not processing to a final status in the accounting system. Internal controls were insufficient to ensure billings occurred timely.

Criteria:

Per Article IX, Section 13 of the Alaska Constitution, no money shall be withdrawn from the treasury except in accordance with appropriations made by law.

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:

DNR’s Division of Administrative Services (DAS) director should take measures to resolve the shortfalls, including collecting any remaining revenues if possible, and requesting a supplemental appropriation if necessary. Additionally, DNR’s DAS director should improve procedures over billing and monitoring revenue collections to prevent future revenue shortfalls, including working with other division staff responsible for billings as applicable.

Views of Responsible Officials:

DNR partially agrees with this finding. For shortfalls identified prior to FY 2024: NO09 BFY 2013, NM11 BFY 2015, NAGO BFY 2106, and NPKO BFY 2022, DNR budget section has requested ratification during the FY 2025 Legislative cycle.

DNR does not agree that NUBC BFY 2021 and BFY 2022 are in shortfall. 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, IETs do not reflect as revenue in IRIS until DMVA processes the IET. Manually generating an RE would require duplicative work for DNR. The

two ARs will be fully collected when the IET's process. The remaining amounts are a timing issue for the RSA authority to be corrected in IRIS.

Regarding NPKO BFY 2023 and BFY 2024, the Division of Parks and Outdoor Recreation has division staff responsible for generating the federal billings. The Director of Parks and Outdoor Recreation has the authority to change the division's billing and monitoring processes to ensure revenue collections are performed in a timely and accurate manner to prevent future revenue shortfalls.

DNR does not agree NH06 BFY 2024 is in shortfall. The Division of Forestry is pending concurrence with the funding agency to approve and reconcile allowable expenditures to be reimbursed.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. The department is responsible for monitoring appropriations and resolving potential revenue shortfalls.

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, 2023*.

Four new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-043 through 2024-046.

Finding No. 2024-043

Federal Awarding Agency:	United States Department of the Interior (USDOl)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	15.605,15.611 Fish and Wildlife Cluster (FWC)
Federal Award Number:	F22AF02164, F22AF01666 and F22AF01963
Applicable Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles

Condition:

Testing a random sample of 60 FY 24 non-personal service expenditures charged to the FWC identified two expenditures that lacked proper approval, and one that charged unallowable costs to the FWC.

Context:

DFG's primary internal control over financial transactions is knowledgeable DFG staff review of invoices or other supporting documentation to ensure the costs are allowable, supported, coded to the correct program, and within the period of performance. This review is demonstrated by the approver's signature on the invoice or other supporting documentation authorizing payment. In FY 22, the processing of DFG transactions transitioned to the Department of Administration's (DOA) centralized Shared Services of Alaska (SSoA). DFG submits invoices with coding and approval to SSoA to initiate processing. According to SSoA procedures, a final verification of coding and approval by departmental administrative services staff prior to SSoA processing is optional.

The audit tested a random sample of 60 non-personal services expenditure transactions. Auditors identified two transactions that lacked DFG staff signature authorization. In addition, one transaction approved by DFG staff totaling \$206.24 was not allowable due to the costs being for advertising a big game hunt permit raffle.

Cause:

DFG management attributed the errors to changes in the internal control environment, specifically the shift in non-personal service expenditure input and certification in the accounting system from DFG staff to SSoA staff. Furthermore, management noted that this transition weakened the control processes and emphasized that unauthorized payments should not have been processed by SSoA staff. DFG management also cited DFG staff turnover and inadequate training as a contributing factor.

Criteria:

Title 2 CFR 200.303 requires the State to establish and maintain effective internal controls over federal awards that provide reasonable assurance that a state is managing federal awards in compliance with federal statutes, regulations, and terms and conditions of the grant awards.

Per Title 50 CFR 80.54, ineligible activities include those conducted for the primary purpose of producing income.

Per Title 2 CFR 200.421, the only allowable advertising costs are those which are solely for: staff recruitment, goods and services for the performance of a federal award, disposal of materials acquired in the performance of a federal award, and program outreach (such as recruiting project participants) and other specific purposes necessary to meet federal award requirements.

Effect:

Inadequate internal controls increase the risk that expenditures may be unallowable, unsupported, or miscoded. Furthermore, noncompliance with federal regulations may result in the federal awarding agency imposing additional conditions or taking corrective action, including adding reporting requirements or withholding/terminating funding.

Questioned Costs:

ALN 15.611: \$206

Recommendation:

DFG's Division of Administrative Service (DAS) director and Division of Wildlife Conservation director should work together to improve training for DFG staff to ensure expenditures charged to FWC are allowable and properly authorized prior to processing by SSoA staff.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-044

Federal Awarding Agency:	USDOJ
Impact:	Material Weakness
AL Number and Title:	15.605, 15.611 FWC
Federal Award Number:	Multiple
Applicable Compliance Requirement:	Equipment and Real Property Management

Condition:

Auditors could not obtain sufficient and appropriate evidence to verify compliance with FWC's equipment and real property management requirements.

Context:

DFG is responsible for ensuring equipment, real property, and capital improvements, acquired with FWC funds, are used for an authorized purpose, sufficiently tracked, and appropriately disposed of in accordance with federal regulations.

In FY 24, DFG staff did not maintain sufficient evidence to demonstrate compliance with equipment and real property management requirements. DFG equipment and real property records did not reliably catalog the universe of equipment, real property, and capital improvements funded with FWC grant monies. Equipment records were incomplete and not trackable by funding source in the accounting system. As a result, the audit was unable to determine the extent of equipment purchased with FWC funds. Real property records had not been reconciled since 2019 and could not be matched with DFG site visit logs. The audit could not identify the FWC assets to be monitored and the extent of site visits conducted during the audit period, and whether the site visits included monitoring for authorized uses.

Cause:

DFG management attributed the deficiencies to a lack of department-wide procedures, staff turnover, and insufficient training.

Criteria:

Title 2 CFR 200.303 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 2 CFR 200.311 and Title 50 CFR 80.134 requires the State to use real property for the purpose authorized in the grant for as long as it is needed for that purpose. When real property is no longer needed for the originally authorized purpose, property must be disposed of in accordance with federal requirements.

Title 2 CFR 200.313 requires the State to use, manage and dispose of equipment acquired under a federal award in accordance with State laws and procedures. Such equipment must be used for the project or program for which it was acquired and for as long as needed. The State agency must maintain equipment property records, perform physical inventory of equipment, develop a control system, and perform regular maintenance of equipment.

Title 50 CFR 80.133 requires the State to maintain acquired or completed capital improvements under FWC grants to ensure that each capital improvement continues to serve its authorized purpose during its useful life.

Effect:

The lack of department-wide procedures increases the risk that FWC funded assets are not used for authorized purposes and properly disposed of when no longer needed. Inadequate equipment tracking increases the risk of loss or theft. 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:

Indeterminate

Recommendation:

DFG's commissioner should ensure procedures are developed and training is implemented so that FWC funded equipment, real property and capital improvements are managed in compliance with federal requirements.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-045

Type: Other State Issues

Impact: Noncompliance

Condition:

DFG staff did not maintain documentation to show all procurement requirements were met, and the length of an award did not match the solicitation.

Context:

Two of two DFG procurements selected for testing as part of a random statewide sample of FY 24 large procurements (at least \$100,000) were found to be missing required documentation. Specifically, one procurement, in the amount of \$6 million did not have evidence of the following:

- Department of Law, or DOA, Division of Risk Management review of changes made by the vendor to the signed invitation to bid (ITB) and master agreement.
- A written determination supporting the need for a multi-year master agreement.
- A conflict-of-interest statement indicating whether or not the company or any individuals working on the contract had a possible conflict of interest.

Additionally, the ITB stated the contract period was for two years and did not contain any renewals, yet the master agreement was written for a period of five years with three two-year renewal options.

One multi-year ITB resulted in multiple vendors being awarded contracts; however, the department was unable to provide the schedule of all submitted bids and award determination; a multi-year written determination; notice of intent to award; valid Alaska business licenses; certificates of insurance; or conflict-of-interest statements.

One of two DFG procurements selected for testing as part of a random statewide sample of FY 24 small procurements (less than \$100,000) was found to be missing required documentation. Specifically, the procurement in the amount of \$72,470 did not have evidence that a request for quote was solicited from three vendors.

Cause:

The deficiencies were caused by human error. Internal controls were insufficient to ensure procurement requirements were followed.

Criteria:

Alaska Statute 36.30.340 states if a contract contains a term that is in conflict with a state standard form contract term or if a standard term is deleted or modified by a term that is not standard, the contract must be reviewed by the Attorney General and approved as to form.

The Alaska Administrative Manual (AAM) 81.170 states any revision of the standard insurance or indemnification clauses requires prior approval of the Division of Risk Management.

Alaska Statute 36.30.390(b)(1)(2) state that before using a multi-term contract, the procurement officer shall determine in writing that estimated requirements cover the period of the contract and are reasonably firm and continuing; and the contract will service the best interests of the state by encouraging effective competition or otherwise promoting economies in state procurement.

Alaska Statute 36.30.390(a) states that unless otherwise provided by law, a contract for supplies, services, or professional services may be entered into for any period of time considered to be in the best interests of the state provided the term of the contract and conditions of renewal or extension, if any, are included in the solicitation.

Per AAM 81.190, a contracting agency will prepare and maintain procurement and contract records that contain all documents and information that are relevant to the procurement and contract management.

Section 1.08 of the standard ITB form requires that each bid include a statement indicating whether or not the company or any individuals working on the contract has a possible conflict of interest and, if so, the nature of that conflict.

The AAM 81.020 requires that, for small procurements, at least three firms or persons be contacted for quotes or informal proposals. The solicitation and responses must be in writing.

Effect:

Failing to follow all procurement requirements could result in bidder protests/complaints, increased costs for goods and services, and/or increased risk of litigation.

Recommendation:

DFG's DAS director should improve procedures over the procurement process to ensure DFG procurement staff comply with all procurement requirements.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-046

Type: Other State Issues
Impact: Noncompliance

Condition:
One DFG potential shortfall was identified for FY 24.

Context:
One potential shortfall was outstanding as of February 2025 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
F5GM (BFY 2015)	Intensive Game Management Research and Implementation	\$3,080

Cause:
According to DFG staff, two transactions posted to this appropriation in error. Since the appropriations have termed, the department is unsure of how to fix the error. Review procedures were insufficient to identify and correct the errors.

Criteria:
Per Article IX, Section 13 of the Alaska Constitution, no money shall be withdrawn from the treasury except in accordance with appropriations made by law.

Effect:
As a result of the potential shortfalls, unauthorized general funds may have been expended.

Recommendation:
DFG’s finance officer should work with the DOA’s Division of Finance staff to determine how the potential shortfall can be corrected. In addition, DFG’s finance officer should strengthen procedures to prevent future shortfalls.

View of Responsible Officials:
The department partially agrees with this finding. A duplicate expense was incorrectly applied to the appropriation unit. The department disagrees that the appropriation is in short.

Auditor’s Concluding Remarks:
Management’s response did not persuade the auditor to revise the finding. IRIS is the State’s centralized accounting system, and as such, is the system of record for financial information. IRIS shows this appropriation group as being in potential shortfall.

(Intentionally left blank)

DEPARTMENT OF PUBLIC SAFETY (DPS)

No findings were issued to DPS in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*.

One new finding has been issued during the FY 24 statewide single audit and is included as Finding No. 2024-047.

Finding No. 2024-047

Type: Other State Issues
Impact: Noncompliance

Condition:

DPS staff did not maintain procurement documentation or follow all procurement requirements.

Context:

Two of five DPS procurements selected for testing as part of a random statewide sample of FY 24 small procurements (less than \$100,000) were found to be missing required documentation. Specifically, one procurement, in the amount of \$80,000, did not have evidence that a notice of award was issued. A second procurement, in the amount of \$50,849, did not have evidence that a certificate of insurance was obtained for the vendor or that a notice of intent to award was issued.

Two of two DPS procurements selected for testing as part of a random statewide sample of FY 24 large procurements (over \$100,000) was found to be missing required documentation. Specifically, one procurement, in the amount of \$1,517,354, did not have evidence of the following:

- Vendor acknowledgment of a contract amendment via a signed amended contract;
- Bidder conflict-of-interest statements;
- Written determination for a multi-year contract before a solicitation occurred;
- Department of Law review of changes made to the invitation to bid's Section 5.06 – Specifications; and
- Written determination limiting the solicitation to a specific brand of a commodity before a solicitation occurred.

Further, this solicitation's deadline was extended; however, the online public notice website's archival date was not extended to match, resulting in the solicitation's removal 14 days before the newly extended deadline.

The other large procurement, in the amount of \$105,200, did not have evidence of the following:

- Certificates of insurance;
- Conflict-of-interest statements; and
- Written determination limiting the solicitation to a specific brand of a commodity before a solicitation occurred.

Cause:

The deficiencies were caused by human error. Internal controls over the review process were insufficient to ensure procurement requirements were followed.

Criteria:

Alaska Administrative Manual (AAM) 81.190 states that a notice of award must be maintained in the procurement and contract records.

Alaska Statute 36.30.340 states that if a contract contains a term that is in conflict with a State standard form contract term or if a standard term is deleted or modified by a term that is not standard, the contract must be reviewed by the Attorney General and approved as to form.

Alaska Statute 36.30.390(b)(1)(2) states that before using a multi-term contract, the procurement officer shall determine in writing that estimated requirements cover the period of the contract and are reasonably firm and continuing; and the contract will service the best interests of the state by encouraging effective competition or otherwise promoting economies in state procurement.

Alaska Regulation AAM 81.190 states that a contracting agency will prepare and maintain procurement and contract records that contain all documents and information that are relevant to the procurement and contract management.

Alaska Regulation 2 AAC 12.100 states that except for specifications relating to procurements under 2 AAC 12.400(b), a specification that limits the procurement of items to a specific manufacture's name or catalog number may be used only if the procurement officer determines in writing that only the identified brand name item or items will satisfy the State's needs.

Section 2.17 of the Invitation to Bid and Appendix B of the Request for Proposal forms state certificates of insurance must be furnished to the contracting officer prior to beginning work.

Section 1.07 of the Invitation to Bid requires that each bid include a statement indicating whether or not the company or any individuals working on the contract has a possible conflict of interest and, if so, the nature of that conflict.

Effect:

Failing to follow all procurement requirements could result in complaints, increased costs, and/or increased risk of litigation.

Recommendation:

DPS's Division of Administrative Services director should improve procedures over the procurement process to ensure DPS staff comply with all procurement requirements.

Views of Responsible Officials:

The Department of Public Safety agrees with the finding. The documentation issues identified, including missing conflict of interest statements, certificates of insurance, written determinations, and record of public notice timelines, highlight the need to reinforce internal controls. We would clarify that the \$80,000 procurement cited as missing a notice of intent to award was conducted as a small procurement. For small procurements, the appropriate documentation is a quote abstract rather than a formal notice of intent. However, the

department accepts the finding and has taken steps to ensure compliance with all procurement requirements moving forward.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding.

DEPARTMENT OF HEALTH (DOH)

Twenty-four findings were issued to DOH in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding Nos. 2023-033, 2023-036, 2023-041, 2023-043, 2023-049, and 2023-053 are resolved. Prior year Finding Nos. 2023-030 through 2023-032, 2023-034, 2023-035, 2023-038 through 2023-040, 2023-042, and 2023-050 through 2023-052 are not resolved and are reiterated in this report as Finding Nos. 2024-049, 2024-050, 2024-052, 2024-053, 2024-055, 2024-056, 2024-058 through 2024-060, 2024-066, 2024-067, and 2024-071, respectively. Prior year Finding Nos. 2023-037, and 2023-044 through 2023-048 were not resolved, yet the findings were not significant issues in the current year and are not reiterated in this report.

Twelve new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-048, 2024-051, 2024-054, 2024-057, 2024-061 through 2024-065, and 2024-068 through 2024-070.

Finding No. 2024-048

Type: Basic Financial Statements
Impact: Material Weakness

Condition:

During FY 24, DOH's Division of Health Care Services (DHCS) management did not require a System and Organization Controls (SOC) report on the internal controls for financial reporting from the primary service organizations¹¹ contracted to support the division with health care services and claim processing through the Medicaid Management Information System (MMIS).

Context:

SOC reporting is governed by the American Institute of Certified Public Accountants Statement on Standards for Attestation Engagements (SSAE) 18 and represents an industry best practice for monitoring internal controls over third-party service providers. There are three forms of SOC reports, each designed to meet a specific user need. SOC 1 reports cover internal controls over financial reporting; SOC 2 reports cover the five trust services criteria (TSC);¹² and SOC 3 reports provide a summary of the SOC 2 report that is suitable for the general public. Furthermore, there are two types of SOC reports: a Type 1 reports on management's description and design of controls at a specific point in time, and a Type 2 reports on the operating effectiveness of internal controls over an extended period, typically one year.

An annual SOC 1 Type 2 report provides the State's auditors with the necessary assurance over financial controls at service providers in relation to the State Annual Comprehensive Financial Report (ACFR) audit.

Cause:

Effective April 1, 2023, DHCS contracted with two service organizations to provide fiscal agent and system operation services that had historically been provided by one service organization.

The procurement solicitation for the fiscal agent required a SOC 1 type 1 report after six months with an annual SOC 1 type 2 report from that point forward. As it relates to FY 24, that would have resulted in a SOC 1 type 1 report as of September 30, 2023, and a SOC 1 type 2 report for the period October 1, 2023 to September 30, 2024. Despite the contractual requirements, the SOC reports were not obtained for the FY 24 period. According to DHCS management, there were challenges encountered after transition to the new fiscal agent, which

¹¹ A service organization is an external entity that provides services to a user organization that is relevant to the user entity's internal control over financial reporting.

¹² The TSC categories that can be included in a SOC 2 report are: security, availability, processing integrity, confidentiality, or privacy. Of the five categories, only security is required to be included in a SOC 2 report, with the other four categories optional.

included long call center wait times, and provider enrollment and service authorization backlogs. Because of the challenges in transitioning to a new provider and the impact on timely service delivery for medicaid patients, DHCS focused operational staff's time on addressing the problematic operational areas and delayed the SOC reports. Per DHCS management, the language within the contract allowed for this flexibility at DHCS's discretion.

Furthermore, as part of the transition to the new fiscal agent, DHCS management allowed the MMIS system operator to stop obtaining a SOC 1 report and instead obtain a SOC 2 report for FY 24. A SOC 2 reports on the organization's ability to securely manage data and does not report on the internal controls for financial reporting. Per DHCS management, the service operator was no longer acting in the capacity of the fiscal agent and a SOC 1 report was not appropriate.

Criteria:

State's standard procurement requirements include the following language:

SEC 3.10 THIRD-PARTY SERVICE PROVIDERS

The contractor must provide, on an annual basis, a Type 2 SSAE SOC 1, SOC 2, OR SOC 3 report(s). Failure to provide these reports may be treated as a material breach and may be a basis for a finding of default.

Government Accountability Office, Standards for Internal Control in the Federal Government, (Green Book) Section 4 – Additional Considerations, OV4.01-Service Organizations. Management is responsible for the performance of processes assigned to their service organization. Therefore, management needs to understand the controls each service organization designs, implements, and operates for the assigned process, and how the service organization's internal control system impacts the entity's internal control system.

Green Book Principle 16 - Perform Monitoring Activities, 16.08-Internal Control System Monitoring. Management retains responsibility for monitoring the effectiveness of internal control over the assigned processes performed by service organizations. Management uses ongoing monitoring, separate evaluations, or a combination of the two to obtain reasonable assurance of the operating effectiveness of the service organization's internal controls over the assigned process. Monitoring activities related to service organizations may include the use of work performed by external parties, such as service auditors, and reviewed by management.

Effect:

The absence of the SOC 1 type 2 reports created a lack of sufficient appropriate evidence to support management assertions of completeness, accuracy, and valuation of claims processed through MMIS. During FY 24, MMIS processed \$2.4 billion in general fund expenditures, which resulted in approximately \$1.8 billion in federal grants-in-aid revenues. The FY 24 general fund and governmental activities audit opinions were qualified in recognition of the material internal control weakness and the inability to obtain sufficient appropriate evidence of the operating effectiveness of service organizations internal controls.

Recommendation:

DOH's DHCS director should obtain a SOC 1 type 2 report annually for claims processed by the service organizations. If the reporting period of the SOC report does not cover the entire fiscal year, a gap or bridge letter will be needed in order to obtain sufficient appropriate audit evidence.

Views of Responsible Officials:

The department partially agrees with the finding. The department agrees that the fiscal agent vendor, Gainwell/HMS, should have provided a SOC 1 Type 2 report for this timeframe.

The department does not agree the MMIS support vendor, Conduent, includes scope of work that necessitates SOC 1 Type 2 reporting. The department shared information with auditors that caused misunderstanding in the roles of the MMIS fiscal agent and support vendors. To clarify, while 94% of the MMIS claims auto-adjudicate in the system, the fiscal agent vendor has sole responsibility of financial reporting and associated internal controls. The support vendor has no control or responsibility over financial reporting. Conduent has stated that production of a SOC 1 Type 2 report would address nonfinancial controls that are already included in their SOC 2 report.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. DOH management asserts that the MMIS fiscal agent vendor (Gainwell/HMS) has sole responsibility of financial reporting and associated internal controls. However, Gainwell/HMS did not obtain a SOC 1 type 2 report during FY 24 confirming full responsibility for MMIS financial reporting and associated controls. Without evidence of Gainwell/HMS accepting full responsibility for MMIS financial reporting and associated controls, we reassert that Gainwell/HMS, and if necessary, the system operations provider should obtain a SOC 1 type 2 report and gap letter covering financial reporting and associated controls for MMIS.

Finding No. 2024-049

Prior Year Finding: 2023-030
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

During FY 24, DOH's Division of Finance and Management Services (DFMS) accountants did not collect or liquidate two federal receivables totaling \$26.6 million in a timely manner.

Context:

Per the governor's executive order 121, the Department of Health and Social Services (DHSS) was reorganized into two separate departments effective July 1, 2022: Department of Family and Community Services and DOH.

This finding was first reported as a part of the FY 19 single audit. The \$26.6 million is primarily composed of one receivable recorded by Department of Health and Social Services 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's 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, 2024, the outstanding balance of this receivable was \$18.4 million¹³ (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 \$26.6 million open receivable balance, diminishing the likelihood revenues will be collected.

Cause:

According to DOH management, limited staff resources and the complexity of the reconciliation process due to the receivables' original dates impacted the availability of FY 24 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 purposes, 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, 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 availability of potential federal funding.

Audit adjustments were processed to reduce the general fund federal receivables and offset revenues by \$26.6 million. Although the corrections were made for the FY 24 ACFR, the receivable balances continued to be reported at the appropriation level in IRIS, increasing the risk of an appropriation shortfall.

¹³ 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, 2024, \$12.4 million of the receivable was liquidated.

Recommendation:

DOH's DFMS director should reassess the complex reconciliation process and consider an alternative method of resolution to ensure the outstanding federal receivables are liquidated and all revenues due to the State are collected.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-050

Prior Year Finding: 2023-031
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

During FY 24, DOH staff did not update IRIS for DOH capital asset activity.

Context:

The State of Alaska uses IRIS to report and depreciate capital assets. Moving a capital asset from a nondepreciable asset class to a depreciable asset class, or vice versa, requires a fixed asset transaction to be entered into IRIS at the end of each fiscal year.

Testing of five DOH FY 24 Construction in Progress (CIP) assets recorded in IRIS for \$76 million identified that the assets were not evaluated for movement to a depreciable asset class. These assets were completed and had been placed in service and, therefore, should have been moved to equipment in FY 24. Testing also identified one DOH asset for \$3.9 million that was incorrectly expensed, which should have been capitalized as CIP in FY 24.

Cause:

Deficiencies were caused by the lack of DOH capital asset procedures, and fiscal staff's insufficient knowledge and training regarding capital assets to ensure correct identification and reporting 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:

The errors identified above caused the following misstatements in government-wide governmental activities accounts: CIP was overstated \$72.1 million and Equipment, net of

depreciation, was understated \$54.2 million. After being identified by auditors, the errored amounts were corrected and properly reported in the FY 24 ACFR.

Recommendation:

DOH's DFMS 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.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-051

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

DOH staff inaccurately reported federal expenditures on the FY 24 draft Schedule of Expenditures of Federal Awards (SEFA) for three programs collectively understating federal expenditures by approximately \$295 million. Additionally, the amount passed through to subrecipients was misreported for seven programs.

Context:

The errors impacted the reported federal expenditures for three programs and the reported subrecipient amounts for seven programs. The combined effect of the subrecipient amount errors netted to zero. Once identified, the errors were corrected by staff and accurately presented in the FY 24 statewide SEFA.

Cause:

According to DFMS staff, expenditures for two federal programs were not reported in the draft SEFA due to lack of communication regarding SEFA deadlines between DFMS staff preparing the SEFA and Division of Public Assistance (DPA) staff providing expenditure data. DFMS staff asserted that the State agency that compiles the State's SEFA, the Department of Administration's (DOA) Division of Finance, was notified that two programs were omitted due to incomplete data and a revision would be submitted. However, this was not communicated to the auditors by DOF staff and multiple revisions were required to correct the SEFA errors.

The other misstatements were generally due to human error. Review procedures were not sufficient to identify and correct the subrecipient amount errors prior to submission of the SEFA for audit.

Criteria:

Per 45 CFR 75.510(b), the auditee must prepare appropriate financial statements, including the SEFA, in accordance with federal regulation. Furthermore, per 45 CFR 75.303(a), the auditee is responsible for establishing effective internal controls over federal awards.

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. 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:

DOH's DFMS and DPA directors should ensure division staff are aware of SEFA deadlines and communicate timely. Furthermore, the DFMS director should improve procedures over the preparation and review of the SEFA to ensure it is accurate, complete, and supported.

Views of Responsible Officials:

The department partially agrees with the finding. The understated federal expenditures were known by the department and notification was provided to the Department of Administration, Division of Finance numerous times prior to and along with preliminary SEFA submission. The department shared that a revision would be required to add the additional reporting information once it became available. The department has no control of what notifications or report versions DOF provides to auditors. The department agrees that the subrecipient amounts were initially misreported.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. DOH management asserts that the Statewide SEFA preparer was notified about the need for subsequent revisions. However, DPA management did not provide evidence to support the assertion.

Finding No. 2024-052

Prior Year Finding:	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 2020–2021, Summer 2021
Applicable Compliance Requirement:	Activities Allowed or Unallowed, Eligibility

Condition:

DOH's DPA did not determine or distribute benefits to school children or children in child care in accordance with the process and timeframes in the federally approved state plan. The audit identified the following deficiencies in FY 24:

- The children in child care beneficiaries were not identified as required by the school year 2020–2021 state plan.
- The per child benefit amount paid to the 15,697 children in child care was understated by \$6.21 and 125 children were included in both the student and the child care benefit eligibility lists.
- Issuance records provided by DPA's Electronic Benefits Transfer (EBT) contractor, Fidelity National Information Services (FIS), were \$795,659 more than DPA reported issuances. Furthermore, the FIS report included \$28,992 in duplicate summer 2021 benefit issuances to school children.
- School year 2020–2021 student beneficiaries paid in FY 24 received benefits at least two years late and the children in child care beneficiaries were paid benefits at least 20 months late. Summer of 2021 beneficiaries paid in FY 24 received benefits at least 20 months late.

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 Supplemental Nutrition Assistance Program (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 benefits 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. Children enrolled in a child care facility were also eligible for the program if the child was a member of a household that received SNAP benefits after October 1, 2020. P-EBT benefits were to be issued in accordance with a federally approved state plan.

DPA and the Department of Education and Early Development, Child Nutrition Services (CNS) section, developed joint plans to issue P-EBT benefits to eligible school children and children in child care for the school year 2020–2021 and summer 2021. The school year 2020–2021 plan was approved by USDA in June 2021 and the summer 2021 plan was approved by USDA in August 2021. The approved plans required CNS to determine eligibility for school age children and DPA to determine eligibility for children in child care.

CNS staff determined school children eligibility and calculated benefits using operating and enrollment information obtained from school districts. DPA staff determined children in child care eligibility for school year 2020–2021 using data from the Eligibility Information System (EIS). DPA issued children in child care benefits to all SNAP eligible children that were under the age of six at any time between October 2020 and June 2021. All children determined eligible at the end of school year 2020–2021 were deemed eligible for summer 2021 benefits.

The school year 2020–21 plan outlined that P-EBT 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 September 22, 2021. The summer 2021 plan outlined that benefits to students and children in child care were to be issued in September 2021 and October 2021, respectively.

The approved plans also required the State to ensure that children did not receive a child care benefit and a school benefit for the same month. Additionally, the State was to confirm monthly eligibility for SNAP-enrolled children under the age of six living in the area of a school that was closed or operating at reduced attendance. Benefit levels for these children were to be set at the same rate as the average P-EBT benefit for school children in the same area. Furthermore, the State was to identify areas that did not have a school operating at reduced attendance or hours, but were experiencing a reduction in child care access each month using Child and Adult Care Food Program meal claim data provided by CNS. The State was to identify facilities with a 25 percent reduction in meal claims and provide benefits equal to the statewide average P-EBT benefit for school children. DPA was to gather demographic data from the child care facilities to match against SNAP EIS data to identify eligible children. The status of the facilities was to be examined each quarter to determine benefit levels. As noted above, the approved process was not followed and all SNAP-enrolled children under the age of six were determined eligible and received benefits.

USDA’s memo approving Alaska’s P-EBT 2020–2021 state plan outlines that any significant impairment in the ability to implement the approved P-EBT plan or substantive changes should be communicated to USDA as soon as possible. No substantive changes regarding the eligibility determination process were communicated by DPA to USDA in FY 24. DPA staff alerted USDA in June 2023 that P-EBT issuances would extend to December 31, 2023.

Between July 2023 and April 2024 DPA issued P-EBT benefits (per FIS data) totaling approximately \$43.2 million.

Type of Benefit	Amount Paid	Benefit per Child
School children School Year 2020–2021	\$4,085,057	\$10.99–\$1,912
SNAP children in child care School Year 2020–2021	\$5,953,725	\$379
Summer 2021 (student and child care)	\$33,201,276	\$604

Cause:

DPA management asserted that the children in child care population could not be identified as originally agreed upon under the school year 2020–2021 state plan and that a deviation from the plan was necessary to provide the benefits. The understated benefit amount was due to a calculation error. DPA lacked supervisory review procedures to ensure the accuracy of the benefit calculation and to prevent children from appearing on both student and child care eligibility lists. DPA management and FIS staff could not explain the variance between FIS reported issuance amounts and the amounts reported by DPA staff to USDA.

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 EIS to issue benefits. Delayed payments to SNAP-enrolled school children in child care were 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 P-EBT Children in School and Child Care, 2020–2021, section 5, describes how the State will identify eligible children in child care and calculate benefits.

Alaska's State Plan for P-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 would be issued beginning July 2021 and benefits for January 2021 through June 2021 would be issued beginning August 2021.

Alaska's State Plan for P-EBT Children in School and/or Child care, Summer 2021, section 3 establishes a tentative issuance schedule as September 2021 for school children and October 2021 for children in child care, and USDA encouraged the State to distribute benefits in two or three issuances across the summer of 2021, to the extent practical. Section 3 also outlines the framework for identifying eligible school children and children in child care for summer 2021 P-EBT benefits.

USDA Memo, P-EBT Approval of Alaska's State Plan for Summer 2021, Plan Timetable and Revisions section provides that Alaska will distribute benefits to households consistent with the timeframes identified in the state plan. If any challenges or delays significantly impair the State's ability to implement the approved plan or require substantive changes to the plan, the State must notify USDA's Food and Nutrition Services (FNS) regional office as soon as possible.

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 federally approved plans may result in the federal awarding agency issuing sanctions or disallowances. Questioned costs were indeterminate due to the unreliability of FIS data.

Questioned Costs:

AL 10.542: Indeterminate

Recommendation:

DOH's commissioner should allocate the resources necessary to ensure effective systems are in place to properly administer federal programs.

Views of Responsible Officials:

The department partially agrees with the finding. The Division of Public Assistance disagrees with the finding regarding issuance timelines. 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.

Auditor's Concluding Remarks:

Management's response did not persuade the auditor to revise the finding. DOH management states that the division consistently communicated with FNS regarding procedural delays affecting the payment timeline and that FNS did not request an updated timeline; however, DPA management could not provide evidence that FNS waived the requirement to submit an updated timeline.

Finding No. 2024-053

Prior Year Finding:	2023-034
Federal Awarding Agency:	USDA
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	10.551, 10.561 SNAP Cluster
Federal Award Number:	23AK35050292301, 24AK35050292301
Applicable Compliance Requirement:	Allowable Costs/Cost Principles, Special Tests and Provisions

Condition:

The amount of FY 24 SNAP benefits reported to USDA as issued by the State's EBT contractor, FIS, was \$2,628,951 more than the amount of authorized benefits reported in data from DPA's EIS. Furthermore, FIS could not provide a reliable audit trail of issuances.

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 the State's EBT contractor, 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 24 the EIS benefit data provided by DPA could not be reconciled to the amount of SNAP benefits issued per FIS data or the amounts reported by DPA to USDA. Furthermore, FIS could not provide a detailed list of issuances to support the monthly amounts reconciled by DPA staff and reported to USDA. As a result, the audit could not verify the accuracy and completeness of benefit calculations.

Cause:

DPA management and FIS staff could not identify the cause of the variances. DPA's outdated legacy information system and the lack of daily reconciliations (see Finding No. 2024-055) contributed to the deficiencies.

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, record participation activity for each household, and supply all information necessary to fulfill the reporting requirements outlined in Title 7 CFR 274.4.

Title 7 CFR 274.4(a) 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: \$2,628,951

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.

Views of Responsible Officials:

The department agrees with the finding, but not the questioned cost. The Division of Public Assistance performs monthly reconciliations and balancing efforts to ensure accuracy with routine FIS reports, EIS authorization and issuance reports, and federal reporting. However, the division agrees that a new ad hoc report created for this audit by the EBT contractor, FIS, does not match with issuances and reporting.

Auditor’s Concluding Remarks:

Management’s response did not persuade the auditor to revise the finding. DOH management states the monthly reconciliations of FIS, EIS, and federal reports ensures the accuracy of issuance data; however, DPA management could not provide evidence that eligibility determinations in EIS supported FIS benefit issuances. Furthermore, FIS payment issuance details did not support the summary data used in the monthly reconciliations.

Finding No. 2024-054

Federal Awarding Agency:	USDA
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	10.551, 10.561 SNAP Cluster
Federal Award Number:	23AK35050292301, 24AK35050292301
Applicable Compliance Requirement:	Allowable Costs/Cost Principles, Special Tests and Provisions

Condition:

Testing of 42 SNAP recipient cases to verify the completeness and accuracy of benefit calculations found 37 (88 percent) were incorrect or unsupported, including 24 (57 percent) in which the recipients’ application or reports of changes were not processed within federally required timeframes. Testing of 42 SNAP recipient cases to verify the adequacy of case information stored in EIS and DOH’s document management system, ILINX,¹⁴ found 18 (43 percent) had inadequate verifications of required information.

Context:

The State is required to ensure only eligible households receive supplemental nutrition assistance. Benefit amounts are calculated based on household size, income, and other financial resources of all qualifying members of a household, less specific allowable deductions. The State is required to ensure its automated data processing systems accurately

¹⁴ ILINX is a store-and-search repository used by DPA to archive electronic case file documentation.

and completely process and store all case file information for eligibility determinations and benefit calculations; automatically cut off households at the end of a certification period unless recertified; and provide the data necessary to meet federal issuance and reconciliation reporting requirements.

DPA eligibility technicians (ET) review applications, verify income and resources, and make a determination whether a household is eligible to receive benefits. ETs obtain and upload source documentation into ILINX and manually update EIS with information from source documentation. As part of determining benefit eligibility, the State is required to coordinate the exchange of data with other agencies, such as the federal Social Security Administration, State employment security agency, and current employers, to verify the household's identity, income, resources, and other eligibility criteria. ET actions taken, verifications performed, and contacts made are recorded using the EIS's case note screen. Source documentation supporting the eligibility determination is retained in ILINX. To help ensure the accuracy and completeness of EIS information, DPA conducts training and requires supervisors to perform quality control reviews.

On November 3, 2023, DOH management submitted a request to FNS to waive federally required interviews and certain verifications of SNAP household eligibility criteria in order to address the ongoing backlog of SNAP cases that built up during the COVID-19 public health emergency. FNS denied the waiver request on November 22, 2023. Disregarding the denial, DOH management informed FNS of the State's intent to streamline the verification process, whereby ETs, when verifications are not available, authorized SNAP benefits without performing federally required verifications.

The EIS legacy system relies on manual processes to adequately support the eligibility and benefit determinations, and ensure the determinations are accurate. Of the 42 SNAP cases tested the following errors were identified, and some cases had multiple errors:

- Twenty-two SNAP households' (52 percent) monthly allotment could not be corroborated by the information in EIS and/or ILINX.
- Twenty-four SNAP applications (57 percent) were not processed timely. Fifteen of the 24 were processed 100 or more days after receipt by DPA, including one application that was processed after 295 days.
- Nine SNAP applications (21 percent) were certified eligible without an interview at initial application or recertification.

Cause:

To resolve DPA's backlog of SNAP applications and recertifications, on December 8, 2023, DOH's Commissioner directed ETs to process all applications, recertifications and renewals without verifying federally required eligibility information. DPA management informed FNS that the State would reassess these temporary processing procedures after six months or earlier. Furthermore, due to competing priorities, quality control reviews were not consistently performed during FY 24.

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 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 case file information necessary for the eligibility determinations and benefit computations including, but not limited to, all household members' names, addresses, dates of birth, social security numbers, 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 272.8(a)(1) requires the State maintain and use an income and eligibility verification system to request wage and benefit information from various agencies and use that information to verify eligibility for, and the amount of, SNAP benefits due to eligible households.

Title 7 CFR 273.2(f)(1) requires the State to verify certain household income, expenses, and circumstances necessary to determine eligibility prior to certifying a household for SNAP benefits.

Title 7 CFR 273.2(f)(6) requires that case files be documented to support eligibility, ineligibility, and benefit level determinations. Documentation shall be in sufficient detail to permit a reviewer to determine the reasonableness and accuracy of the determination.

Effect:

Inadequate, outdated, or unsupported case file information increases the risk of incorrect or ineligible benefits. Errors in SNAP determinations could result in further sanctions and/or penalties imposed on DOH.

Questioned Costs:

AL 10.551: \$59,073

Recommendation:

DOH's commissioner should allocate the resources necessary to administer SNAP in accordance with federal regulations. DPA's director should increase staff training and quality control reviews to help ensure procedures are followed for determining SNAP eligibility and retaining required documentation, including the documentation to support compliance with verifications of income through required data exchanges.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-055

Prior Year Finding:	2023-035
Federal Awarding Agency:	USDA
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	10.551, 10.561 SNAP Cluster
Federal Award Number:	23AK35050292301, 24AK35050292301
Applicable Compliance Requirement:	Special Tests and Provisions

Condition:

Daily SNAP EBT reconciliations were not performed in FY 24.

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 U.S. 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 U.S. Treasury. The reconciliation process ensures that a state only draws federal funds for authorized transactions. In FY 24, required daily reconciliations were not performed.

Cause:

According to DPA management, daily reconciliations were not performed due to staff turnover, inadequate procedures, and the lack of trained staff.

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:

The lack of daily reconciliations increases the risk of unidentified processing errors and unallowable costs, including potential non-federal liabilities. 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.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-056

Prior Year Finding:	2023-038
Federal Awarding Agency:	United States Department of Health and Human Service (USDHHS)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.558 Temporary Assistance for Needy Families (TANF)
Federal Award Number:	2401AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility

Condition:

Three of 60 TANF recipient case files tested lacked adequate documentation to indicate that the participant met all eligibility criteria. The following errors were noted:

- Two cases exceeded the 60-month benefit limit, which resulted in excess benefits.
- One case lacked documentation to verify one parent's relational status to the children.

Additionally, seven of 60 cases tested had documentation to support individual's eligibility, but lacked sufficient documentation to verify that the key control over compliance occurred.

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, the State's Income Eligibility and Verification System

(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 the 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.

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:

AL 93.558: \$ 5,720 (known questioned costs); \$ 173,417 (likely questioned costs)

Recommendation:

DOH management 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.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-057**Federal Awarding Agency:**

USDHHS

Impact:

Significant Deficiency, Noncompliance

AL Number and Title:

93.558 TANF

Federal Award Number:

2401AKTANF, 2301AKTANF

Applicable Compliance Requirement:

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Condition:

Insufficient documentation was available to support the manual transfer of time originally coded to another federal program to the TANF program.

Context:

In a statistically valid sample, two of sixty selections showed time coded to the employee's time sheet for the Low-Income Home Energy Assistance Program (LIHEAP) that was later manually transferred to TANF. During the audit, a verbal explanation was given that this was done for budgetary reasons, as they are similar activities that can be coded to both LIHEAP and TANF. However, there was insufficient documentation to support that the transferred time was reasonable under the TANF program. Both of the deficient selections were for the same employee.

Cause:

Inadequate understanding of the documentation needed to support manual adjustments to payroll.

Criteria:

Per 2 CFR 200.430, costs of compensation are allowable to the extent that they are reasonable for the services rendered and conform to the established written policy of the recipient or subrecipient and meet the standards for documentation of personnel expenses, as outlined in 200.430(g).

Effect:

Unallowable costs may lead to potential penalties, increased audit scrutiny, distorted indirect cost rates, and the need to repay funds.

Questioned Costs:

AL 93.558: \$1,730

Recommendation:

DOH management should improve documentation kept to support manual interference with payroll costs.

Views of Responsible Officials:

The department does not agree with the finding.

The Division of Public Assistance (DPA) met with CLA regarding the questioned costs which were explained and documented. For the sample selected, the employee did positive time keep to LDP U6615 - LIHEAP Policy for their time spent processing heating assistance applications. This was during a time when our Policy section was understaffed, and the administrative section absorbed programmatic duties.

The division followed the State of Alaska's payroll correction process. When IRIS-HRM (payroll) interfaced to IRIS-FIN (financial), the payroll transactions errored due to insufficient program budget. The Department of Administration, Division of Finance provides an erroring payroll transaction report. The departments are instructed to update the report with correct financial coding and send to a BOT email address. The BOT enters the correction in the State's financial system and attaches the spreadsheet to document the update in coding. Department staff do not have permissions to add notes or additional attachments to the payroll transaction.

DPA accounting staff reviewed the errored transaction and identified another allowable fund source to code these expenditures to. Therefore, the payroll expenses were adjusted and charged to the TANF program.

Auditor's Concluding Remarks:

Cost transfers must be sufficiently documented in accordance with the provisions of the Office of Management and Budget ("OMB") as part of 2 CFR Part 200, Subpart E (Uniform Guidance). Under the Uniform Guidance, costs must meet the following conditions:

- Be necessary and reasonable for the performance of the award and be allocable to the award;
- Be allowable (the cost is allowed by federal regulations, sponsor terms and conditions, including program specific requirements);
- Treated consistently (a cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost);
- Be adequately documented.

The Uniform Guidance also states that any cost allocable to a federal award may not be charged to other federal awards to overcome fund deficiencies, to avoid restrictions imposed by regulations of terms and conditions of the federal award, or for other reasons. The auditor concluded that DPA did not have adequate documentation to support the activities the employee provided to the TANF program were allowable.

Finding No. 2024-058

Prior Year Finding:	2023-039
Federal Awarding Agency:	USDHHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	93.558 TANF
Federal Award Number:	2401AKTANF, 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:

Level of effort and earmarking assessment is done through the ACF-204 reporting process. The annual ACF-204 report is due 45 days after the fourth quarter end, however it had not been submitted as of the audit's conclusion. The State’s DOH lacked adequate monitoring procedures, primarily due to turnover and staffing shortages.

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. 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 264.72 requires a state to spend more than 100 percent of its historic state expenditures for FY 1994 to keep any of the federal contingency funds it received.

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 management 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.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-059

Prior Year Finding:	2023-040
Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.558 TANF
Federal Award Number:	2401AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Reporting, Special Tests and Provisions

Condition:

One of the 60 cases tested had insufficient documentation to verify work hours 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.

One of cases tested had insufficient documentation to verify work hours. Case notes referenced a submitted TA-10 form, however the document was unable to be found for audit purposes. All other elements of compliance were supported.

Cause:

According to DPA management, the division continues to work through the backload associated with the public health emergency and continues to experience staffing shortages. This has adversely affected DPA resources and impacted the ability to meaningfully execute the corrective action plan.

Criteria:

Per the 2024 Office of Management and Budget (OMB) Compliance Supplement, "the state agency must maintain adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates."

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:

DOH management should implement procedures to ensure supporting documentation is complete to support data reported on the ACF-199. This may require increased resources and training.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-060

Prior Year Finding:	2023-042
Federal Awarding Agency:	USDHHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	93.558 TANF
Federal Award Number:	2401AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Reporting

Condition:

No Federal Funding and Transparency Act (FFATA) reports were submitted during the audit period of July 1, 2023 through June 30, 2024. Additionally, the State could not provide evidence that the FFY 23 ACF-204 annual report was completed or submitted to the federal agency.

Context:

FFATA reports related to 13 subrecipients were not filed during the audit period. Payments to subrecipients total \$2,951,541.10 in the audit period.

The State must complete and file an annual report containing information on the TANF program and the State's maintenance of effort programs for that year. The annual ACF-204 report is due 45 days after the fourth quarter end, however it had not been submitted as of the audit's conclusion.

Cause:

TANF program management was split between two State departments: DOH and the Department of Community Services (DFCS). Due to the transition, these subrecipients were administered under a reimbursable service agreement and bypassed the necessary flag for reporting. It was unclear which department was responsible for FFATA reporting, resulting in the reports not being filed by either department.

DOH experienced staffing shortages and unreliable data impeded the staff's ability to monitor compliance with federal requirements for submitting an annual ACF-204 report.

Criteria:

Per 2 CFR Part 170, prime awardees of federal grants are required to report on first-tier subawards, in accordance with FFATA.

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. Failing to submit reports results in noncompliance with FFATA. 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 management should strengthen reporting procedures to ensure the ACF-204 report is complete and includes all programs for which the State claimed maintenance of effort expenditures. The State should clearly identify and communicate to the parties responsible for FFATA reporting. The State should implement procedures and controls that require individuals/departments who approve new subaward and subaward amendments to notify the individuals/departments who are tasked with FFATA report in a timely manner so that reports can be prepared, reviewed, and submitted timely.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-061

Federal Awarding Agency:	USDHHS
Impact:	Material Weakness, Noncompliance
AL Number and Title:	93.558 TANF
Federal Award Number:	2401AKTANF, 2301AKTANF
Applicable Compliance Requirement:	Special Tests and Provisions

Condition:

Each state shall participate in IEVS required by Section 1137 of the Social Security Act as amended. Fifteen of 60 cases tested lacked adequate documentation to indicate if all components of income verification were gathered and processed correctly.

Context:

In a statistically valid sample, fifteen of 60 cases tested lacked adequate documentation to

indicate if all components of income verification were gathered and processed correctly. Of the deficient cases (note, some cases had multiple deficiencies):

- Two of 15 cases lacked evidence to show that the state was using EIS to determine eligibility in accordance with the state plan.
- Eight of 15 cases lacked evidence to show the state requested and obtained income verification data from State Wage Information Collection Agency, State unemployment agency, SSA, U.S. Citizenship and Immigration Services, and unearned income from IRS located in the EIS system.
- Seven of 15 cases did not have evidence that the management-level pre-authorization review was performed nor that the individual making determinations for the case signed and authorized each step within EIS.

Although 15 cases had deficient documentation, each case had some form of income verification documented, implying that all participants would likely have been determined to be eligible if all appropriate steps were taken and all required documentation kept.

Cause:

Turnover, staffing shortages, and inadequate training contributed to not performing and/or documenting all required components of IEVS verification.

Criteria:

Each state shall participate in the IEVS required by Section 1137 of the Social Security Act as amended.

Effect:

USDHHS may penalize a state for up to 2 percent of the State Family Assistance Grant for failure to participate in IEVS (42 USC 609(a)(4) and 1320b-7; 45 CFR sections 264.10 and 264.11).

Questioned Costs:

None

Recommendation:

DOH management should improve training and supervision to ensure all elements of IEVS determination are performed and adequate documentation is kept.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-062

Federal Awarding Agency:

USDHHS

Impact:

Significant Deficiency, Noncompliance

AL Number and Title: 93.558 TANF
Federal Award Number: 2401AKTANF, 2301AKTANF
Applicable Compliance Requirement: Special Tests and Provisions

Condition:

Per the 2024 OMB Compliance Supplement, if the state agency determines that an individual is not cooperating in regards to establishing paternity or related to a support order, "the TANF agency must (1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance." Two of seven non-cooperative cases tested lacked appropriate documentation to support "waived" penalties.

Context:

In a statistically valid sample, two of seven non-cooperative cases tested lacked appropriate documentation to support "waived" penalties. For both of these, there was no child support information through Appendix D of the application, yet the penalty was "waived" in EIS and not applied to payments.

Cause:

Turnover, staffing shortages, and inadequate training contributed to not performing and/or documenting all required components of child support non-cooperation provisions.

Criteria:

Per the 2024 OMB Compliance Supplement, if the state agency determines that an individual is not cooperating in regards to establishing paternity or related to a support order, "the TANF agency must (1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance."

Effect:

USDHHS may penalize a state for up to five percent of the State Family Assistance Grant for failure to substantially comply with this required state child support program (42 USC 608(a)(2) and 609(a)(8); 45 CFR sections 264.30 and 264.31).

Questioned Costs:

AL 93.558: \$ 4,167

Recommendation:

DOH management should improve training and supervision to ensure child support noncooperation penalties are appropriately applied. If a penalty is determined to be unapplicable, adequate documentation should be kept to support that determination.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-063

Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.575, 93.596 Child Care and Development Fund Cluster (CCDF)
Federal Award Number:	2101AKCDC, 2201AKCCDD, 2201AKCCDF, 2301AKCCDD, 2301AKCCDF, 2401AKCCDD, 2401AKCCDF, 2401AKCCDM
Applicable Compliance Requirement:	Eligibility

Condition:

The State lacked sufficient documentation, as outlined in the federal requirements and the state plan, to clearly document what services one child was receiving and if they were authorized for services during the period under audit.

Context:

In a statistically valid sample, one of 60 case files tested lacked sufficient documentation. The one negligent file did adequately support that the child was approved to receive CCDF services, but it was unclear if those services were authorized to continue during the period under audit.

Cause:

The deficiency was due to inconsistent understanding of what is considered adequate case notes/file documentation.

Criteria:

Per the 2024 OMB Compliance Supplement, "Lead Agencies must have procedures in place for documenting and verifying eligibility in accordance with ...federal requirements, as well as the specific eligibility requirements elected by each Lead Agency in its approved plan."

Effect:

Failure to accurately document eligibility decisions could result in benefits provided to applicants who are ineligible for CCDF services.

Questioned Costs:

None

Recommendation:

DOH management should implement consistent training amongst case workers on the importance of clear documentation and should increase the review of case files to ensure documentation is adequate.

Views of Responsible Officials:
Management agrees with this finding.

Finding No. 2024-064

Federal Awarding Agency:	USDHHS
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.575, 93.596 CCDF
Federal Award Number:	2101AKCDC, 2201AKCCDD, 2201AKCCDF, 2301AKCCDD, 2301AKCCDF, 2401AKCCDD, 2401AKCCDF, 2401AKCCDM
Applicable Compliance Requirement:	Reporting

Condition:
Five of five ACF-696 quarterly reports and three of five FFATA reports selected for testing were submitted after the required due dates.

Context:
All five ACF-696 quarterly reports tested were submitted later than 30 days after quarter end. Delayed submissions ranged from two to eleven months. Three of five FFATA reports tested were not submitted timely. Delays ranged from four months late to nine months late. Subaward amounts that were not reported timely total \$4,382,068.61.

Cause:
Turnover and staffing shortages amongst staff responsible for reporting and delayed communication between departments who approve awards and those who prepare and submit reports contributed to delayed report submissions.

Criteria:
Title 45 CFR 98.65(g) requires the State to submit financial reports, in a manner specified by ACF. These reports must be submitted quarterly and are due 30 days after quarter-end.

Per 2 CFR Part 170, prime awardees of federal grants are required to report on first-tier subawards, in accordance with FFATA. Per review of the 2024 OMB Compliance Supplement, reports must be submitted in FSRS "no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made."

Effect:
The State could be penalized for failing to substantially comply with reporting requirements. Unreliable federal reporting limits transparency and may impair the federal oversight agency’s ability to properly oversee the program. Failing to submit timely FFATA reports results in noncompliance with Federal Funding Accountability and Transparency Act.

Questioned Costs:

None

Recommendation:

DOH management should implement procedures to ensure all reports are prepared, reviewed, and submitted timely. Specific to FFATA, management should implement procedures and controls that require individuals/departments who approve new subaward and subaward amendments to notify the individuals/departments who are tasked with FFATA report in a timely manner so that reports can be prepared, reviewed, and submitted timely.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-065**Federal Awarding Agency:**

USDHHS

Impact:

Significant Deficiency

AL Number and Title:

93.575, 93.596 CCDF

Federal Award Number:

2101AKCDC, 2201AKCCDD, 2201AKCCDF, 2301AKCCDD, 2301AKCCDF, 2401AKCCDD, 2401AKCCDF, 2401AKCCDM

Applicable Compliance Requirement: Special Tests and Provisions

Condition:

The State developed a sufficient state plan outlining appropriate procedures for ensuring child care providers serving children who receive subsidies are compliant with relevant health and safety requirements. However, one of 27 selections lacked documentation to adequately support that all controls, as outlined in the state plan, were fully followed.

Context:

In a statistically valid sample, one of 27 selections had compliance deficiencies related to State created provisions. The deficient selection had adequate documentation to show that the required monitoring checklist had been partially complete during the required annual facility inspection, however significant portions of the checklist were left blank, leading to concern that the inspector may not have thoroughly reviewed all health and safety compliance requirements.

Cause:

The deficiency was due to inconsistent application of internal processes for completing and documenting facility inspections.

Criteria:

Per 42 USC 9858c(c)(2)(I) and 45 CFR section 98.41, Lead Agencies must ensure that child care providers serving children who receive subsidies meet applicable health and safety requirements.

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:

Subsidies could be paid to child care providers who do not meet health and safety requirements, which could put children under their care in unsafe conditions.

Questioned Costs:

None

Recommendation:

DOH management should implement consistent training amongst staff that perform health and safety inspections.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-066

Prior Year Finding:	2023-050
Federal Awarding Agency:	USDHHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	93.767 Children’s Health Insurance Program (CHIP) 93.775, 93.777, 93.778 Medicaid Cluster
Federal Award Number:	2205AK5021, 2305AK5021, 2405AK5021, 2305AK5MAP, 2305AK5ADM, 2405AK5MAP, 2405AK5ADM
Applicable Compliance Requirement:	Eligibility

Condition:

Sixty Medicaid and 60 CHIP recipients were randomly selected for eligibility testing. Testing revealed the following errors:

Medicaid – 24 of 60 cases had timing issues (note, some cases had multiple deficiencies):

- Fifteen of the 60 cases, two of which were behavioral health cases, had not gone through a renewal assessment within 12 months of the last determination.
- Sixteen of the 60 cases' eligibility determinations were not done timely (i.e., within 45 days), one of which was a behavioral health case.
- One of the 60 cases' eligibility effective date was earlier than 3 months prior to the month of application.

CHIP – 40 of 60 cases had timing issues (note, some cases had multiple deficiencies):

- Twenty-eight of 60 cases' eligibility determinations were not done timely (i.e., within 45 days), two of which were behavioral health cases.
- Nineteen of 60 cases, four of which were behavioral health cases, had not gone through a renewal assessment within 12 months of the last determination.

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.

In a statistically valid sample, 24 of 60 Medicaid cases tested and 40 of 60 cases tested had timing issues. Issues related to renewals not happening within 12 months of the last determination, determinations not being done within 45 days of the application, and eligibility effective dates earlier than three months prior to the month of application.

Cause:

Staffing and resource shortages adversely impacted application processing timeliness. Also, the State was prioritizing SNAP eligibility processing over Medicaid/CHIP.

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 Modified Adjusted Gross Income (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 CDF 432.915(a) allows for retroactive benefits for up to three months prior to the month of application, if the individual would have been eligible during that period had he or she applied.

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:

AL 93.778: \$ 608 (known questioned costs); \$81,540,436 (likely questioned costs)

AL 93.767: \$ 6,888 (known questioned costs); \$ 3,482,307 (likely questioned costs)

Recommendation:

DOH management should dedicate the resources necessary to determine Medicaid and CHIP eligibility in a timely manner.

Views of Responsible Officials:

The department agrees with the finding but 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.

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. 2024-067

Prior Year Finding:	2023-051
Federal Awarding Agency:	USDHHS
Impact:	Material Weakness, Material Noncompliance
AL Number and Title:	93.767 CHIP 93.775, 93.777, 93.778 Medicaid Cluster
Federal Award Number:	2205AK5021, 2305AK5021, 2405AK5021 2305AK5MAP, 2305AK5ADM, 2405AK5MAP, 2405AK5ADM
Applicable Compliance Requirement:	Eligibility

Condition:

Sixty Medicaid and 60 CHIP recipients were randomly selected for eligibility testing. Testing revealed the following errors:

Medicaid – 22 of 60 cases lacked eligibility determination issues (note, some case had multiple deficiencies):

- One of 60 files was approved by the federally facilitated marketplace in 2015 and has been rolling forward ever since with no review and no documentation to support the case as an ongoing Medicaid-eligible case. Electronic review did not have enough information so roll forward was cancelled as of June 30, 2024.

In addition:

- Ten of 60 cases, one of which was a behavioral health case, lacked documentation to indicate the participant submitted a signed Medicaid application.
- Ten of 60 files, one of which was behavioral health, lacked documentation of facts supporting the eligibility determination.
- Two of 60 cases were determined to not be part of one of the non-MAGI covered groups and did not fit into one of the MAGI-exempted categories.
- One of 60 participants did not meet income eligibility requirements.
- Fifteen of 60 cases, five of which are behavioral health, lacked documentation to verify that IEVS was used to verify income eligibility.
- Two of 60 cases lacked review by the appropriate staff/supervisor for manual overrides.

CHIP – 23 of 60 cases lacked eligibility determination issues (note, some case had multiple deficiencies):

- Three of 60 cases lacked adequate support to eligibility determinations/redeterminations, one of which was a behavioral health case.
- Two of 60 cases were not covered groups, one of which was a behavioral health case.
- One of 60 participant files did not contain a social security number. During testing it was noted that the application was denied once reviewed, but it was initially allowed through the federally facilitated marketplace.
- Three of 60 participants received benefits after aging out of the program (age 19). One of these was a behavioral health case.
- One of sixty behavioral health case files was missing a CHIP-specific application and support for determination.
- Eighteen of 60 case files, four of which were behavioral health cases, lacked sufficient documentation to indicate that IEVS participation was verified.

Context:

In a statistically valid sample, 22 of 60 Medicaid cases tested and 23 of 60 CHIP cases tested had eligibility determination issues. Issues related to missing support for eligibility determinations, ineligible individuals receiving benefits, missing social security numbers, inappropriate applications, missing IEVS verification, and insufficient case management.

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 435.907(f) requires that all initial applications are signed. Financial eligibility should be based on MAGI, as described at 42 CFR 435.603, unless an individual is exempted from the use of MAGI, as described at 42 CFR 435.603(j).

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 435.945(g) requires agencies to report information via IEVS.

As a condition of eligibility, the CHIP Agency must require individuals to furnish their social security number (42 CFR 457.340(b)).

Children up to, but not including, age 19 are eligible for CHIP (Title 42 CFR 457.320).

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 93.778: \$ 5,691 (known questioned costs); \$762,897,131 (likely questioned costs)

AL 93.767: \$ 5,019 (known questioned costs); \$ 2,537,251 (likely questioned costs)

Recommendation:

DOH management 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.

Views of Responsible Officials:

The department agrees with the finding but 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.

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. 2024-068

Type: Other State Issues
Impact: Noncompliance

Condition:

During FY 24, DOH did not bill Department of Military and Veterans' Affairs (DMVA) for approximately \$279.8 million of reimbursable expenditures related to Federal Emergency Management Agency (FEMA) disaster grants.

Context:

The COVID-19 pandemic occurred at the beginning of 2020 and was declared a FEMA disaster (DR-4533) effective April 2020.¹⁵ DMVA is the recipient and administrator of FEMA disaster grants for the State. The FEMA Disaster Grant – Public Assistance (Presidentially Declared Disasters) program provides federal financial assistance to alleviate damage, loss, hardship, or suffering resulting from federally declared disaster incidents. DMVA's role as the recipient and administrator is to lead, manage, and oversee the overall recovery process and serve as the pass-through entity providing subawards and grant assistance to subrecipients.

DHSS incurred costs as a result of the pandemic and, in order to receive federal reimbursement from the FEMA disaster grants program, entered into subawards with DMVA. Per the governor's executive order 121, effective July 1, 2022, DHSS was reorganized into two separate departments: DFCS and DOH. Subrecipient responsibilities under the FEMA disaster subgrants with DMVA moved to DOH after the reorganization.

As required by the federal grant, DHSS/DOH costs (actual or estimated) were identified in project worksheets (PW) submitted to DMVA and must be approved by FEMA beginning in May 2021. The PW identifies the period under which expenditures will be reimbursed, the

¹⁵ Program period of performance allows costs incurred between April 9, 2020, to July 1, 2022, to be eligible for federal reimbursement.

scope of allowed work, cost estimates. A PW must be FEMA approved before reimbursements can occur. Subsequent to May 2021, additional PWs were submitted. Over the course of the three years, DOH added to and amended PWs ending with 12 FEMA approved PWs by June 30, 2024. Of the \$297.1 million of FEMA approved DOH PWs, \$296.9 million were FEMA approved by October 16, 2023.

DOH entered into Reimbursable Service Agreements (RSA) with DMVA for each of the 12 PWs. Within the State's accounting system, DOH tracked these disaster costs under one appropriation and used the program code structure to identify the specific RSA or PW the expenditures in the appropriation related to.

The majority of expenditures (\$276.4 million) recorded by DOH occurred during or prior to FY 22; however, the most recent DOH expenditures charged to this program were in FY 23 and totaled \$3.6 million. An additional \$10.2 million was recorded in the appropriation during FY 22 and FY 23, but was not identified with a specific PW/RSA. The total amount recorded in DOH's appropriation equaled \$290.2 million as of June 30, 2024.

The State of Alaska's Administrative Plan for Federal Disaster Public Assistance requires subrecipients to provide all reimbursement related FEMA disaster grant backup documentation to DMVA. Costs and documentation are reviewed by DMVA program staff to ensure costs are allowable for the program and included in the FEMA approved PW's scope of work. Additionally, payments to State agencies will only be processed by DMVA after an RSA billing has been submitted via the State's accounting system.

As of June 30, 2024, DOH had not billed DMVA for reimbursement even though almost all PWs were FEMA approved by October 16, 2023, and \$276.4 million in expenditures had been recorded by DOH during or prior to FY 22.

Cause:

According to DOH management, billing delays were a combination of multiple factors, including:

- The reorganization of DHSS into two departments created delays as agreements and accounting structures established under the prior department had to be restructured.
- Turnover in key DOH and DMVA financial and grant personnel created inefficiencies and delays.
- Time was spent working with DMVA/FEMA to obtain approval for costs initially denied by FEMA.
- The necessary documentation required to be included with a reimbursement request is substantial and time intensive to prepare.
- Competing priorities impacted the ability to submit a request for reimbursement.

Regarding why partial billings weren't submitted, DOH management stated DMVA management had requested DOH submit one comprehensive billing for all 12 PWs.

Criteria:

It is the State's policy to conserve general funds and maximize interest earnings. The cash management agreement negotiated between the State and the U.S. Treasury acknowledges the time value of funds related to delayed payments. Finally, the Alaska Administrative Manual (AAM) 45.060 promulgates, "All receivables must be billed and recorded as soon as possible after billing information is available."

Effect:

The effect of not seeking federal reimbursement in a timely manner was calculated beginning December 2023; however, it could be argued that federal reimbursement should have been requested much earlier. Using the most conservative FY 24 rate of return for the general fund provided by the Department of Revenue, lost interest revenue was estimated at \$1.3 million monthly and a total of \$9.1 million was estimated from December 2023 through June of 2024. Additionally, the delay in billing contributed to the potential DOH shortfall in appropriation H023 (BFY 2020) in finding 2024-010.

Recommendation:

DOH's DFMS director should ensure supporting cost documentation and interagency transactions are provided and processed timely to minimize use of general funds.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-069

Type: Other State Issues

Impact: Noncompliance

Condition:

Statewide encumbrance testing identified three invalid FY 24 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 encumbrance identified below is associated with DHSS appropriations that 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. AAM provides requirements for establishing encumbrances and performing a year-end review of encumbrances, including necessary reductions or liquidations.

Seven State encumbrances with an open balance greater than or equal to \$5 million, as of August 31, 2024, were selected for testing. Of the seven encumbrances, one \$10 million encumbrance was associated with DHSS, which was found to be invalid.

Additionally, two of nine DOH encumbrances selected for testing as part of a random statewide sample of 40 open encumbrances at August 31, 2024, were found to be invalid. Specifically, a final billing associated with one encumbrance was paid July 19, 2024, but the associated encumbrance was not liquidated until November 2024. The remaining errored encumbrance was for an RSA that stated the final billing must be submitted by July 31, 2024; however, no billing against the RSA had been processed since January 2024 and the encumbrance had not been liquidated.

Invalid encumbrances totaled \$10.3 million.

Cause:

The \$10 million errored encumbrance was related to the 2021 DHSS website cyber attack. After the attack happened, DHSS management believed the department may be fined for a Health Insurance Portability and Accountability Act violation and created a \$10 million management encumbrance to pay the potential fine. No fine had been levied as of February 2025 and the encumbrance was not supported by a valid obligation. Management believes that it was appropriate to retain the encumbrance as a contingent liability.

For the two randomly selected encumbrances, internal controls were insufficient to ensure DOH's annual review of open encumbrances identified all encumbrances that could be released by August 31, 2024.

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 each agency to review all outstanding encumbrances as of June 30. Some may require liquidation, some should be encumbered against authorizations of the new fiscal year, and some should remain as encumbrances against authorizations of the prior year. Management encumbrances established by an agency during the prior year for increased internal control must be liquidated unless they represent valid obligations of the prior year. By August 31, the only encumbrances that may remain against 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 DFMS director should liquidate the remaining unsupported \$10.2 million in encumbrances as well as improve internal controls over the review of open encumbrances at fiscal year-end to ensure invalid encumbrances are liquidated.

Views of Responsible Officials:

The department partially agrees with the finding. The department contends the FY2021 \$10 million management encumbrance is valid as a contingent liability until such a time as the department determines necessary and reasonable. This timing was determined by department officials to align with the annual FY2025 statewide prior-year encumbrance review process, which marks the point when the Department of Administration requires a memorandum supporting the retention of encumbrances this age and older.

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.

Finding No. 2024-070

Type:	Other State Issues
Impact:	Noncompliance

Condition:

DOH staff did not maintain documentation to show all procurement requirements were met.

Context:

One of two DOH procurements selected for testing as part of a random statewide sample of FY 24 large procurements (over \$100,000) was found to be missing required documentation. Specifically, the file for a DOH procurement in the amount of \$1,723,908 had no certificate of insurance and no written determination supporting the need for a multi-year contract.

Cause:

The deficiencies were caused by human error. Internal controls were insufficient to ensure procurement requirements were followed.

Criteria:

Alaska Statute 36.30.005(a) states that except as otherwise provided, all rights, powers, duties, and authority relating to the procurement of supplies, services, and professional services, and the control over supplies, services, and professional services vested in or exercised by an agency on January 1, 1988, are transferred to the commissioner of administration and to the chief procurement officer.

DOA's Office of Procurement and Property Management, establishes procurement requirements and creates standardized contracting forms. Article 2 of the standard agreement form states that certificates of insurance must be furnished to the contracting officer prior to beginning work.

Alaska Statute 36.30.390(b)(1)(2) states that before using a multi-term contract, the procurement officer shall determine in writing that estimated requirements cover the period of the contract and are reasonably firm and continuing; and the contract will service the best interests of the state by encouraging effective competition or otherwise promoting economies in state procurement.

Effect:

Failing to follow all procurement requirements could limit competition, increase costs, and/or increase the risk of litigation.

Recommendation:

DOH's DFMS director should improve procedures over the procurement process to ensure DOH staff comply with all procurement requirements.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-071

Prior Year Finding: 2023-052
Type: Other State Issues
Impact: Noncompliance

Condition:

Four potential DOH shortfalls were outstanding as of February 2025.

Context:

Per the governor's executive order 121, effective 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 was identified during the FY 22 Single Audit and is still outstanding in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
HO23 (BFY 2020)	COVID-19	\$215,297,218

Three potential shortfalls were identified during the FY 23 Single Audit and are still outstanding in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
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)	DHSS – Unbudgeted Capital RSAs	\$248,489

Cause:

According to DOH management, H023 includes budgeted revenues from FEMA disaster grants subgranted to DOH from DMVA. Reimbursement has not been requested due to the significant amount of time and effort involved in obtaining necessary FEMA approvals for the subgrants, and in collecting the necessary documentation to satisfy FEMA billing requirements. The reimbursement request to DMVA for costs incurred under H023 should be submitted for reimbursement by the end of February 2025.

According to DOH management, H535 and H536 were not billed due to the department split and vacancies among billing staff. DOH is currently working with the Alaska Housing Finance Corporation to collect revenues associated with these appropriations. Internal controls were insufficient to ensure billings occurred.

According to DOH management, HUBC's funding source was repealed from the Office of the Governor and reappropriated to DOH due to the department split. DOH is now working with DOA to resolve.

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:

DOH's finance officer should take measures to resolve the shortfall, including collecting any remaining revenues if possible, and requesting a supplemental appropriation if necessary. Additionally, DOH's finance officer should improve procedures over billing and monitoring revenue collections to prevent future revenue shortfalls.

Views of Responsible Officials:

Management agrees with this finding.

DEPARTMENT OF ENVIRONMENTAL CONSERVATION (DEC)

No findings were issued to DEC in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*.

No new findings have been issued during the FY 24 statewide single audit.

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DEPARTMENT OF CORRECTIONS (DOC)

No findings were issued to DOC in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*.

Two new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-072 and 2024-073.

Finding No. 2024-072

Type: Other State Issues
Impact: Noncompliance

Condition:

Statewide encumbrance testing identified two invalid FY 24 DOC encumbrances.

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.

Two of three DOC encumbrances selected for testing as part of a random statewide sample of 40 open encumbrances at August 31, 2024, were found to be invalid. Specifically, both encumbrances were related to contracts that had terminated before June 30, 2023.

Invalid encumbrances totaled \$558,847.

Cause:

Internal controls were insufficient to ensure DOC's annual review of open encumbrances identified all encumbrances that could be released.

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 each agency to review all outstanding encumbrances as of June 30th. Some may require liquidation, some should be encumbered against authorizations of the new fiscal year, and some should remain as encumbrances against authorizations of the prior year. Management encumbrances established by an agency during the prior year for increased internal control must be liquidated unless they represent valid obligations of the prior year. By August 31st the only encumbrances that may remain against 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:

DOC's Division of Administrative Services (DAS) director should liquidate the identified encumbrances and strengthen annual encumbrance review procedures to ensure invalid encumbrances are liquidated.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-073

Type: Other State Issues

Impact: Noncompliance

Condition:

DOC overspent the department's FY 24 budget authority.

Context:

At the end of FY 24, outstanding DOC payroll expenditures were unable to post in the State's accounting system (IRIS) to appropriation JPOP (BFY 2024) – Population Management due to a lack of funding. DOC staff worked with the Department of Administration, Division of Finance staff to properly record \$9.7 million of FY 24 personal services expenditures in the FY 24 Annual Comprehensive Financial Report.

Cause:

DOC internal controls were insufficient to identify the funding deficiency so corrective actions could be taken.

Criteria:

Per Article IX, Section 13 of the Alaska Constitution, no money shall be withdrawn from the treasury except in accordance with appropriations made by law.

Effect:

Unauthorized general funds were expended which resulted in overspending appropriation JPOP (BFY 2024) - Population Management by \$8,037,023.

Recommendation:

DOC's DAS director should ensure procedures are sufficient to monitor expenditures to prevent overspending appropriations. Additionally, the DAS director should request a supplemental appropriation.

Views of Responsible Officials:

Management agrees with this finding.

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DEPARTMENT OF TRANSPORTATION AND PUBLIC FACILITIES (DOTPF)

Ten findings were issued to DOTPF in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding Nos. 2023-054, 2023-056 through 2023-058, and 2023-062 are resolved. Prior Year Finding Nos. 2023-055 and 2023-063 are not resolved and are reiterated in this report as Finding Nos. 2024-075 and 2024-077, respectively. Prior year Finding Nos. 2023-059 through 2023-061 were not resolved, yet the findings were not significant issues in the current year and are not reiterated in this report.

Two new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-074 and 2024-076.

Finding No. 2024-074

Type: Basic Financial Statements

Impact: Significant Deficiency

Condition:

The Alaska International Airport System's (AIAS) FY 24 audit was not completed timely 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 15, 2024. Annually, DOF sends a standard letter to entities in the spring outlining timelines and expectations. The FY24 AIAS audit was issued May 2, 2025.

AIAS is organizationally located within DOTPF. DOTPF contracts with an accounting firm to audit AIAS's financial statements. Once the audit is complete, audited financial statements must be incorporated into the ACFR.

Cause:

According to AIAS's controller, the FY 24 audit was not completed timely due to receiving the trial balance late from DOF (which delayed the start of key audit procedures), the audit team being reassigned to review the 2016AB Bond Series, and the audit team identifying \$2.5 million of assets that were miscoded, which was time-consuming to investigate. Additionally, significant time was needed to reconcile the State's general ledger to AIAS's sub-ledger and to review subscription-based information technology agreements to determine if the agreements were applicable to the Governmental Accounting Standards Board's statement number 97.

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 contributed to the late ACFR opinion.

Recommendation:

DOTPF's commissioner should ensure AIAS's accounting and reporting resources are adequate to facilitate a timely audit.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-075

Prior Year Finding: 2023-055
Type: Basic Financial Statements
Impact: Significant Deficiency

Condition:

Testing of DOTPF's use of the State's accounting system (IRIS) to track FY 24 capital assets identified the following errors:

- Ten Construction in Progress (CIP) projects had received a final inspection and/or had been placed in service and should have been moved into the respective depreciable asset classes.
- Two projects were incorrectly combined into one asset. This asset needed to be split between Infrastructure and CIP since there was no final inspection for one of the projects. The remaining project left in Infrastructure should have been further allocated to a bridge and a road, since each has a different useful life.
- One project was capitalized with an incorrect useful life.
- One project was incorrectly capitalized as Infrastructure instead of expensed.
- Four projects were incorrectly capitalized as CIP instead of expensed.
- Two projects were incorrectly expensed instead of capitalized as Buildings.
- 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 24, 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 identify 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 \$99.5 million; Buildings, net of depreciation, was understated \$8.7 million; CIP was overstated \$87.8 million; and Equipment, net of depreciation, was understated \$2.3 million. After being identified by auditors, the errored amounts were corrected and properly reported in the FY 24 ACFR.

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.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-076

Type: Other State Issues

Impact: Noncompliance

Condition:

DOTPF staff did not maintain procurement documentation or follow all procurement requirements.

Context:

One of six DOTPF procurements selected for testing as part of a random statewide sample of FY 24 small procurements (less than \$100,000) was found to be missing required documentation. Specifically, a procurement in the amount of \$93,936 did not have evidence of the procurement officer signing the purchase order form.

Four of 16 DOTPF procurements selected for testing as part of a random statewide sample of FY 24 large procurements (over \$100,000) were found to be missing required documentation. Specifically:

- One procurement in the amount of \$340,932 did not have evidence that a written determination for a multi-year contract prior to the solicitation occurred, certificate of insurance was obtained from the vendor, and a signed confidentiality acknowledgement form.
- One procurement in the amount of \$412,560 did not have evidence that a certificate of insurance was obtained from the vendor, a written determination for multi-year contract, and a written determination of awarding the contract to the sole bidder.
- One procurement in the amount of \$3,802,063 did not have evidence that invitation to bid amendments were signed by the vendor and one of the invitation to bid amendments was not signed by the procurement specialist.
- One procurement in the amount of \$170,244 did not have evidence of a pre-audit statement or multiyear written determination.

Cause:

The deficiencies were caused by human error. Internal controls over the review process were insufficient to ensure procurement requirements were followed.

Criteria:

Alaska Statute 36.30.390(b) states that before using a multi-term contract, the procurement officer shall determine in writing that estimated requirements cover the period of the contract and are reasonably firm and continuing; and the contract will service the best interests of the State by encouraging effective competition or otherwise promoting economies in State procurement.

The Alaska Administrative Manual (AAM) 81.190 states that a contracting agency will prepare and maintain procurement and contract records that contain all documents and information that are pertinent and relevant to the procurement process and contract management.

The AAM 81.320 states that if only one responsive bid is received, the contract may be awarded to that bidder if a determination is made in writing that the price submitted is fair and reasonable, and that other prospective bidders had a reasonable opportunity to respond or that there is not enough time for a new solicitation.

Effect:

Failing to follow all procurement requirements could result in complaints, increased costs, and/or increased risk of litigation.

Recommendation:

DOTPF's Division of Administrative Services director should improve procedures over the procurement process to ensure DOTPF staff comply with all procurement requirements.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-077

Prior Year Finding: 2023-063
Type: Other State Issues
Impact: Noncompliance

Condition:

Eleven DOTPF potential shortfalls were outstanding as of February 2025.

Context:

One potential shortfall was identified during the FY 23 Single Audit and was still outstanding in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
T008 (BFY 2023)	Highways, Aviation, and Facilities	\$796,713

Additionally, ten potential shortfalls were identified in the following amounts:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
TUBC (T272) (BFY 2022)	DOTPF – Unbudgeted Capital RSAs	\$1,085,580
TUBC (T155) (BFY 2021)	DOTPF – Unbudgeted Capital RSAs	\$1,028,091
TUBC (T892) (BFY 2014)	DOTPF – Unbudgeted Capital RSAs	\$1,009,746
TUBC (TR92) (BFY 2020)	DOTPF – Unbudgeted Capital RSAs	\$611,562
TUBC (T181) (BFY 2021)	DOTPF – Unbudgeted Capital RSAs	\$626,217
TUBC (T840) (BFY 2013)	DOTPF – Unbudgeted Capital RSAs	\$230,720
TUBC (T309) (BFY 2023)	DOTPF – Unbudgeted Capital RSAs	\$263,238
TUBC (T846) (BFY 2013)	DOTPF – Unbudgeted Capital RSAs	\$58,570
TUBC (T325) (BFY 2023)	DOTPF – Unbudgeted Capital RSAs	\$9,216
TUBC (T178) (BFY 2021)	DOTPF – Unbudgeted Capital RSAs	\$9,090

Cause:

According to management, the shortfall in appropriation T008 is due to COVID expenses deemed unallowable by the Federal Aviation Administration.

Internal controls were insufficient to ensure Reimbursable Service Agreement (RSA) billings were processed and revenues collected and/or appropriation termination dates were extended where necessary.

Criteria:

Per Article IX, Section 13 of the Alaska Constitution, no money shall be withdrawn from the treasury except in accordance with appropriations made by law.

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:

DOTPF's finance officer should take measures to resolve the shortfalls, including collecting any remaining revenues if possible, and requesting supplemental appropriations if necessary. Additionally, DOTPF's finance officer should improve procedures over billing and monitoring revenue collections to prevent future revenue shortfalls.

Views of Responsible Officials:

Management agrees with this finding.

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DEPARTMENT OF FAMILY AND COMMUNITY SERVICES (DFCS)

One finding was issued to DFCS in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding No. 2023-064 is resolved.

Three new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-078 through 2024-080.

Finding No. 2024-078

Type: Other State Issues
Impact: Noncompliance

Condition:

DFCS staff did not retain evidence of meeting procurement solicitation requirements.

Context:

A DFCS procurement in the amount of \$66,774 was selected for testing as part of a random statewide sample of FY 24 small procurements (less than \$100,000). Testing found no evidence that the solicitation was provided to at least three vendors.

Cause:

According to DFCS staff, the employee who performed the procurement was no longer with the department and management was unable to access emails to confirm that the solicitation was sent to at least three vendors. Internal controls were insufficient to ensure all procurement requirements are met.

Criteria:

The Alaska Administrative Manual (AAM) 81.190 states that a contracting agency will prepare and maintain procurement and contract records that contain all documents and information that are pertinent and relevant to the procurement process and contract management.

Effect:

Failing to follow all procurement requirements could result in complaints, increased costs, and/or increased risk of litigation.

Recommendation:

DFCS Finance and Management Services' director should improve procedures over the procurement process to ensure DFCS staff retain documentation to demonstrate compliance with all procurement requirements.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-079

Type: Other State Issues
Impact: Noncompliance

Condition:

Statewide encumbrance testing identified one invalid FY 24 DFCS 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. AAM provides requirements for establishing encumbrances and performing a year-end review of encumbrances, including necessary reductions or liquidations.

One of three DFCS encumbrances selected for testing as part of a random statewide sample of 40 open encumbrances was found to be invalid. Specifically, the encumbrance was established in June of 2022 as a management encumbrance under the Department of Health and Social Services (DHSS) with no subsequent activity since July 2022. Per the governor's executive order 121, effective July 1, 2022, DHSS was reorganized into two separate departments: DFCS and the Department of Health. Responsibility for this encumbrance remained with DFCS. The invalid encumbrance totaled \$632,130.54.

Additionally, seven encumbrances were judgmentally selected for testing and all were found to be valid.

Cause:

Internal controls were insufficient to ensure DFCS's annual review of open encumbrances identified all encumbrances that should be released.

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 each agency to review all outstanding encumbrances as of June 30. Some may require liquidation, some should be encumbered against authorizations of the new fiscal year, and some should remain as encumbrances against authorizations of the prior year. Management encumbrances established by an agency during the prior year for increased internal control must be liquidated unless they represent valid obligations of the prior year. By August 31, the only encumbrances that may remain against 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:

DFCS's finance officer should liquidate the identified encumbrance and strengthen annual encumbrance review procedures to ensure unnecessary encumbrances are released.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-080

Type: Other State Issues

Impact: Noncompliance

Condition:

One DFCS potential shortfall was identified for FY 24.

Context:

One potential shortfall was outstanding as of February 2025 in the following amount:

<u>Appropriation</u>	<u>Appropriation Title</u>	<u>Amount</u>
K009 (BFY 2023)	Departmental Support Services	\$30,000

Cause:

According to DFCS management, the appropriation K009 is in shortfall due to an unprocessed billing with the Department of Public Safety (DPS). According to DFCS management, staff have requested DPS process the billing as the expenditures are valid for the program.

Internal controls were not sufficient to ensure billings occurred timely.

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:

DFCS's finance officer should take measures to resolve the shortfall, including collecting any remaining revenues if possible, and requesting a supplemental appropriation if necessary. Additionally, DFCS's finance officer should improve procedures over billing and monitoring revenue collections to prevent future revenue shortfall.

Views of Responsible Officials:

Management agrees with this finding.

ALASKA COURT SYSTEM (ACS)

No findings were issued to ACS in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*.

No new findings have been issued during the FY 24 statewide single audit.

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COMPONENT UNITS

Seven findings were issued to Component Units in the *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2023*. Prior year Finding Nos. 2023-065 directed to the Alaska Aerospace Corporation, 2023-066 directed to the Alaska Industrial Development and Export Authority, and 2023-069 through 2023-071 directed to the University of Alaska are resolved. Prior year Prior year Finding Nos. 2023-067 directed to the Alaska Housing Finance Corporation and 2023-068 directed to the University of Alaska were not significant issues in the current year and are not reiterated in this report.

Five new findings have been issued during the FY 24 statewide single audit and are included as Finding Nos. 2024-081 through 2024-085 directed to the University of Alaska.

Finding No. 2024-081

Federal Awarding Agency:	U.S Department of Energy, U.S. Department of Defense, National Aeronautics and Space Administration (NASA), and Department of Commerce
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	81.049, 12.000, 43.001, 11.417 Research and Development Cluster (RDC)
Federal Award Number:	N/A
Applicable Compliance Requirement:	Cash Management

Condition:

Fifteen of the sampled 40 subrecipient draws, on reimbursement basis, were paid to the subrecipients beyond 30 days of when the University received the payment request.

Context:

During testing of subrecipient cash management, five grants from University of Alaska Fairbanks (UAF) had fifteen observed instances of individual payments requests from the subrecipient were received by UAF and not disbursed to the subrecipient within the allowable thirty days.

Cause:

UAF did not process payment requests from the subrecipients timely.

Criteria:

The federal Government requires that when the reimbursement method is used, the federal awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the federal awarding agency or pass-through entity reasonably believes the request to be improper (2 CFR section 200.305(b)(3)). Per 2 CFR 180.300 nonfederal entities entering into a covered transaction are required to verify the entity whom they intend to do business with are not excluded or disqualified.

Effect:

Subrecipients on federal awards do not receive timely payment for federal contract work.

Questioned Costs:

None

Recommendation:

UAF management should work to develop policies and procedures to allow for more timely payment to subrecipients for work the University contracts them to perform.

Views of Responsible Officials:
Management agrees with this finding.

Finding No. 2024-082

Federal Awarding Agency:	U.S. Department of Health and Human Services (USDHHS)
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	93.859 RDC
Federal Award Number:	5P20GM103395-23
Applicable Compliance Requirement:	Equipment and Real Property Management

Condition:
One of the 40 sampled equipment had a lapse of greater than two years between physical inventories.

Context:
During the testing of equipment for real property management, one item of equipment was found to have an interval between physical inventories that was greater than two years. Inventory for this equipment was taken May 7, 2021, then again June 4, 2024.

Cause:
University of Alaska Anchorage (UAA) had a loss of information regarding compliance requirements through employee turnover at the responsible department level.

Criteria:
Per 2 CFR 200.313(d)(2), a physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. Per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

Effect:
The equipment was not inventoried within the two-year timeframe.

Questioned Costs:
None

Recommendation:
UAA management should ensure proper policies and procedures are in place to monitor capital asset inventory observations.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-083**Prior Year Finding:****Federal Awarding Agency:**

National Science Foundation

Impact:

Significant Deficiency

AL Number and Title:

47.076 RDC

Federal Award Number:

1839290

Applicable Compliance Requirement:

Period of Performance

Condition:

One of 40 sampled transactions were coded incorrectly to the wrong grant.

Context:

During testing of period of performance, one transaction was observed that appeared to have been liquidated beyond 120 days after the end of the period of performance. Upon further inspection, we concluded that the transaction was coded to the incorrect grant. The correct grant was still within the 120-day liquidation period after the end of the period of performance.

Cause:

UAF did not perform timely close out procedures on the grant which resulted in incorrectly coded expenditures to go undetected.

Criteria:

Per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

Effect:

One transaction was incorrectly coded to the wrong grant.

Questioned Costs:

None

Recommendation:

UAF management should adhere to their existing requirements for timely grant close out procedures.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-084

Federal Awarding Agency: NASA and USDHHS
Impact: Significant Deficiency, Noncompliance
AL Number and Title: 43.001, 93.859 RDC
Federal Award Number: 80NSSC22K0579, P20GM103395
Applicable Compliance Requirement: Procurement and Suspension and Debarment

Condition:

Two of the sampled 40 covered transactions did not have checks for suspension or debarment with the external parties prior to entering the contract.

Context:

During the testing of suspension and debarment, two grants from the UAF campus had covered transactions, one a subrecipient and another a procurement transaction, that did not have evidence federal excluded parties list system checks were performed prior to entering into the covered transaction.

Cause:

UAF did not perform timely review of suspension and debarment listings prior to entering into a covered transaction.

Criteria:

Per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Per 2 CFR 180.300 nonfederal entities entering into a covered transaction are required to verify the entity whom they intend to do business with are not excluded or disqualified.

Effect:

Potentially suspended or debarred vendor may have been contracted by the University for a covered transaction.

Questioned Costs:

None

Recommendation:

UAF management should perform suspension and debarment checks on all covered transactions paid with federal funds.

Views of Responsible Officials:

Management agrees with this finding.

Finding No. 2024-085

Federal Awarding Agency:	U.S. Department of Education
Impact:	Significant Deficiency, Noncompliance
AL Number and Title:	84.031 Higher Education Institutional Aid
Federal Award Number:	P031R210002-23
Applicable Compliance Requirement:	Matching, Level of Effort, Earmarking

Condition:

One sample of five grants with level of effort provisions in the grant award notification did not meet the level of effort for key personnel required by the federal agency.

Context:

During testing of special tests and provisions one grant of a sample of five from UAF was observed to not have met level of effort requirements as stipulated in the award documents. The campus had inadvertently submitted an incorrect budget with different key personnel to the agency and did not correct this with the federal agency upon receipt of the award documents stipulating the incorrect key personnel.

Cause:

An incorrect budget was submitted with the grant proposal to the Federal agency.

Criteria:

Per 2 CFR 200.308(f)(3) the Federal Government required a recipient of federal awards must receive prior written approval from the Federal agency for the disengagement of key personnel from a project for more than three months, or a 25% reduction in time and effort devoted to the Federal award. Per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

Effect:

Key personnel listed in the award documents did not have time and effort tracked towards the grant project.

Questioned Costs:

None

Recommendation:

UAF management should continue to review budgets and key personnel submitted with grant proposals to Federal agencies.

Views 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, 2023*.

No new findings have been issued during the FY 24 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, 2024

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	Qualified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Unmodified
Governmental Fund - General Fund	Qualified
Governmental Fund - Alaska Permanent Fund	Unmodified
Enterprise Fund – Alaska International Airports	Unmodified
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) Significant deficiencies and material weaknesses 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 Electronic Benefit Transfer (EBT) Food Benefits, the Supplemental Nutrition Assistance Program Cluster, the Fish and Wildlife Cluster, Coronavirus State and Local Fiscal Recovery Funds, Education Stabilization Fund, Temporary Assistance for Needy Families, Children’s Health Insurance Program, the Medicaid Cluster, and Disaster Grants - Public Assistance (Presidentially Declared Disasters), which received a qualified opinion.
- f) There were many 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 27 major federal programs for the fiscal year ended June 30, 2024, as follows:

State of Alaska Division of Legislative Audit
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Fiscal Year Ended June 30, 2024
 (continued)

<u>Assistance Listing or Other Identifying Number</u>	<u>Federal Program Title</u>
10.410	Very Low to Moderate Income Housing Loans and Loan Guarantees
10.542	Pandemic EBT Food Benefits
10.551, 10.561	Supplemental Nutrition Assistance Program Cluster
10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster
10.601	Market Access Program
12.401	National Guard Military Operations and Maintenance Projects
15.605, 15.611	Fish and Wildlife Cluster
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
64.114	Veterans Housing - Guaranteed and Insured Loans
66.040	Diesel Emissions Reduction Act State Grants
66.458	Clean Water State Revolving Fund Cluster
66.468	Drinking Water State Revolving Fund Cluster
81.041	State Energy Program
81.042	Weatherization Assistance for Low-Income Persons
84.031	Higher Education Institutional Aid
84.032L	Federal Family Education Loans - Lenders
84.425	Education Stabilization Fund
90.100	Denali Commission Program
93.558	Temporary Assistance for Needy Families
93.563	Child Support Services
93.575, 93.596	Child Care and Development Fund Cluster
93.659	Adoption Assistance
93.767	Children's Health Insurance Program
93.775, 93.777, 93.778	Medicaid Cluster
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Various	Research and Development Cluster

- h) A threshold of \$16,545,482 was used to distinguish between Type A and Type B programs.
- i) The State of Alaska does not qualify as a low-risk auditee.

State of Alaska Division of Legislative Audit
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2024
(continued)

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>
Administration	2024-010, 2024-011
Health	2024-048

Significant Deficiencies

<u>State Department</u>	<u>Finding Number</u>
Governor's Office	2024-001, 2024-002
Administration	2024-004, 2024-005, 2024-006, 2024-007, 2024-008, 2024-009, 2024-012, 2024-013, 2024-014, 2024-015 2024-016
Revenue	2024-023, 2024-024
Military and Veterans' Affairs	2024-033
Health	2024-049, 2024-050, 2024-051
Transportation and Public Facilities	2024-074, 2024-075

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, 2024
 (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>
NASA		
2024-081	None	Significant Deficiency, Noncompliance
2024-084	None	Significant Deficiency, Noncompliance
NSF		
2024-083	None	Significant Deficiency
USDA		
2024-026	\$62,816	Significant Deficiency, Noncompliance
2024-027	None	Significant Deficiency, Noncompliance
2024-052	Indeterminate	Material Weakness, Material Noncompliance
2024-053	\$2,628,951	Material Weakness, Material Noncompliance
2024-054	\$59,073	Material Weakness, Material Noncompliance
2024-055	None	Material Weakness, Material Noncompliance
USDHHS		
2024-025	None	Significant Deficiency
2024-056	\$5,720	Significant Deficiency, Noncompliance
2024-057	\$1,730	Significant Deficiency, Noncompliance
2024-058	None	Material Weakness, Material Noncompliance
2024-059	None	Significant Deficiency, Noncompliance
2024-060	None	Material Weakness, Material Noncompliance
2024-061	None	Material Weakness, Noncompliance
2024-062	\$4,167	Significant Deficiency, Noncompliance
2024-063	None	Significant Deficiency, Noncompliance
2024-064	None	Significant Deficiency, Noncompliance
2024-065	None	Significant Deficiency
2024-066	\$7,496	Material Weakness, Material Noncompliance
2024-067	\$10,710	Material Weakness, Material Noncompliance
2024-082	None	Significant Deficiency, Noncompliance
2024-084	None	Significant Deficiency, Noncompliance
USDHS		
2024-036	\$98,917	Significant Deficiency, Noncompliance
2024-037	None	Significant Deficiency, Noncompliance
2024-038	None	Noncompliance

State of Alaska Division of Legislative Audit
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2024
(continued)

<u>Federal Agency/ Finding Number</u>	<u>Questioned Costs</u>	<u>Comments</u>
USDHS (cont.)		
2024-039	None	Material Weakness, Material Noncompliance
2024-040	None	Material Weakness, Material Noncompliance
USDOC		
2024-081	None	Significant Deficiency, Noncompliance
USDOD		
2024-034	\$88,984	Significant Deficiency, Noncompliance
2024-035	None	Significant Deficiency, Noncompliance
2024-081	None	Significant Deficiency, Noncompliance
USDOE		
2024-081	None	Significant Deficiency, Noncompliance
USDOI		
2024-043	\$206	Significant Deficiency, Noncompliance
2024-044	Indeterminate	Material Weakness
USED		
2024-028	None	Material Weakness, Material Noncompliance
2024-085	None	Significant Deficiency, Noncompliance
USTreasury		
2024-003	None	Significant Deficiency, Noncompliance
2024-032	None	Material Weakness, Material Noncompliance

SECTION III – INTERNAL CONTROL AND COMPLIANCE REPORTS
AND OTHER INFORMATION

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

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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Alaska, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated May 13, 2025. Our report is qualified for the General Fund and Governmental Activities due to the inability to obtain adequate evidence of internal controls over financial reporting related to Medicaid payments processed through the State's Medicaid Management Information System (MMIS). During FY 24, the State of Alaska's MMIS processed approximately \$2.4 billion in General Fund expenditures and Governmental Activities expenses resulting in approximately \$1.8 billion in General Fund federal grants-in-aid and Governmental Activities Operating Grants and Contributions revenue, \$221.8 million in General Fund accounts payable and accrued liabilities, and \$166.1 million in General Fund due from other governments. Further discussion of the General Fund and Governmental Activities opinion qualifications are contained in Section I of this report in the financial opinion section titled *Basis for Qualified Opinion and Unmodified Opinions*.

Our report includes a reference to other auditors who audited the financial statements of the: Alaska Permanent Fund, Alaska International Airports, 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 Retiree Health Fund (a proprietary fund), the Pension and Other Employee Benefit Trust Funds (fiduciary funds), Invested Assets Under the Investment Authority of the Commissioner of the Department of Revenue (certain cash and investment accounts), Alaska Municipal Bond Bank Authority (a discretely presented component unit), and 92% of assets and 59% of revenues respectively of the Alaska Energy Authority's (a discretely presented component unit) Governmental Activities and Major Special Revenue Fund opinion units. 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 Numbers 2024-010, 2024-011, and 2024-048 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 2024-001,

2024-002, 2024-004 through 2024-009, 2024-012 through 2024-016, 2024-023, 2024-024, 2024-033, 2024-049 through 2024-051, 2024-074, and 2024-075 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. 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
May 13, 2025

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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

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, 2024. 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 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 the Department of Family and Community Services. As shown in the table below, the audits of those entities and funds reflect the following percent of major federal program expenditures.

Assistance Listing Number	Federal Program Title	Percent of Major Federal Program Expenditures
10.410	Very Low to Moderate Income Housing Loans and Loan Guarantees	100%
10.601	Market Access Program	100%
21.023	Emergency Rental Assistance Program	100%
64.114	Veterans Housing Guaranteed and Insured Loans	100%
66.040	Diesel Emissions Reduction Act State Grants	100%

Assistance Listing Number	Federal Program Title	Percent of Major Federal Program Expenditures
66.458	Clean Water State Revolving Fund Cluster	99%
66.468	Drinking Water State Revolving Fund Cluster	89%
81.041	State Energy Program	100%
81.042	Weatherization Assistance for Low-Income Persons	100%
84.031	Higher Education Institutional Aid	100%
84.032L	Federal Family Education Loans (Lenders)	100%
90.100	Denali Commission Program	94%
93.558	Temporary Assistance for Needy Families	99%
93.575/93.596	Child Care and Development Fund Cluster	100%
93.659	Adoption Assistance	100%
93.767	Children's Health Insurance Program	100%
Various	Medicaid Cluster	100%
Various	Research and Development Cluster	100%

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.

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, 2024. 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, 2024.

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, 2024.

Qualified Opinion on the Fish and Wildlife Cluster (FWC) (AL 15.605 and 15.611)

In our opinion, except for the possible effects of the matter 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 FWC (AL 15.605 and 15.611) for the year ended June 30, 2024.

Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds (AL 21.027)

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 Coronavirus State and Local Fiscal Recovery Funds (AL 21.027) for the year ended June 30, 2024.

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, 2024.

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, 2024.

Qualified Opinion on the Children's Health Insurance Program (CHIP) (AL 93.767)

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 CHIP (AL 93.767) for the year ended June 30, 2024.

Qualified Opinion on the Medicaid Cluster (AL 93.775, 93.777, 93.778)

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 Medicaid Cluster (AL 93.775, 93.777, and 93.778) for the year ended June 30, 2024.

Qualified Opinion on Disaster Grants - Public Assistance (Presidentially Declared Disasters) (AL 97.036)

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 *Disaster Grants - Public Assistance (Presidentially Declared Disasters)* (AL 97.036) for the year ended June 30, 2024.

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, 2024.

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. 2024-052 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. 2024-053 and 2024-054 for Allowable Costs/Cost Principles, and 2024-053, 2024-054, and 2024-055 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 FWC (AL 15.605 and 15.611)

As listed in the preceding Section II – Schedule of Findings and Questioned Costs, and described in detail in Section II – Findings and Recommendations, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the State of Alaska with FWC, as described in Finding No. 2024-044, for Equipment and Real Property Management. Consequently, we were unable to determine whether the State of Alaska complied with those requirements applicable to the program.

Matters Giving Rise to Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds (AL 21.027)

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 Coronavirus State and Local Fiscal Recovery Funds as described in Finding No. 2024-032 for Subrecipient Monitoring. 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. 2024-028 for Reporting. Compliance with such requirements is necessary, in our opinion, for the State of Alaska to comply with requirements applicable to that program.

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. 2024-058 for Matching, Level of Effort, Earmarking, and 2024-060 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 CHIP (AL 93.767)

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 CHIP as described in Finding Nos. 2024-066 and 2024-067 for 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 Medicaid Cluster (AL 93.775, 93.777, and 93.778)

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 Medicaid Cluster as described in Finding Nos. 2024-066 and 2024-067 for 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 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (AL 97.036)

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 Disaster Grants – Public Assistance (Presidentially Declared Disasters) as described in Finding Nos. 2024-039 and 2024-040 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. 2024-003, 2024-026, 2024-027, 2024-034 through 2024-038, 2024-043, 2024-056, 2024-057, 2024-059, 2024-061 through 2024-064, 2024-081, 2024-082, 2024-084, and 2024-085. 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. 2024-028, 2024-032, 2024-039, 2024-040, 2024-044, 2024-052 through 2024-055, 2024-058, 2024-060, 2024-061, 2024-066, and 2024-067 to be material weaknesses.

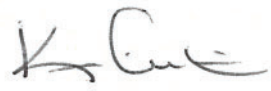
A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important 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. 2024-003, 2024-025 through 2024-027, 2024-034 through 2024-037, 2024-043, 2024-056, 2024-057, 2024-059, 2024-062 through 2024-065, and 2024-081 through 2024-085 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.

A handwritten signature in dark ink, appearing to read "Kris Curtis", is positioned above the printed name.

Kris Curtis, CPA, CISA
Legislative Auditor

Juneau, Alaska
May 14, 2025

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STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2024

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			12,383,496	11,988,142
				-	-
National School Lunch Program	10.555			39,513,391	38,567,700
National School Lunch Program (Food Commodities)	10.555			3,093,237	3,093,237
				42,606,628	41,660,937
Summer Food Service Program for Children	10.559			2,716,655	2,527,752
				-	-
Fresh Fruit and Vegetable Program	10.582			2,666,828	2,601,228
				-	-
Total for Child Nutrition Cluster				60,373,607	58,778,059
Food Distribution Cluster					
Commodity Supplemental Food Program (Food Commodities)	10.565			1,135,283	1,135,283
Emergency Food Assistance Program	10.568			636,709	621,276
Emergency Food Assistance Program (Food Commodities)	10.569			5,134,228	5,134,228
Total for Food Distribution Cluster				6,906,220	6,890,787
Forest Service Schools and Roads Cluster					
Schools and Roads - Grants to States	10.665			10,314,755	10,314,755
Total for Forest Service Schools and Roads Cluster				10,314,755	10,314,755
Research and Development Cluster					
Agricultural Research Basic and Applied Research	10.001		58-3064-1-001	674,804	-
Agricultural Research Basic and Applied Research	10.001		58-3064-1-002	89,917	-
				764,721	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Wildlife Conservation Society	210302/AP23OA000000C014	6,778	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Wildlife Conservation Society	210285/AP23OA000000C014	36,126	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		AP22PPQFO000C403	18,098	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		AP22PPQFO000C407	21,212	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		AP23PPQFO000C487	13,810	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		AP23PPQFO000C530	10,724	-
				106,748	-
Wetlands Reserve Program	10.072		NR233A750023C004	59,181	-
Cooperative Forestry Research	10.202		NI22MSCFRXXXG051	289,237	-
Cooperative Forestry Research	10.202		NI23MSCFRXXXG051	576,302	-
Cooperative Forestry Research	10.202		NI24MSCFRXXXG045	83,312	-
				948,851	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI21HMFPPXXXG038	18,378	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI22HFPXXXXXG018	321,416	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI22HMFPPXXXG033	150,209	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI23HFPXXXXXG045	1,042,104	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI23HMFPPXXXG039	114,017	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		NI24HFPXXXXXG007	73,520	-
				1,719,644	-
Sustainable Agriculture Research and Education	10.215	Montana State University	MSU ID G234-20-W7506/20183864028418	3	-
Sustainable Agriculture Research and Education	10.215	Montana State University	MSU ID G290-22-W8618/2020-38640-31523-WS35I	41,010	-
Sustainable Agriculture Research and Education	10.215	Montana State University	MSU ID G274-24-W9985	8,929	-
				49,942	-
Community Food Projects	10.225	Fairbanks Soil & Water Conservation District	FSWCD AFFECT USDA 0004/20203380033139	15,185	-
Homeland Security Agricultural	10.304	University of California Davis	A23-1605-S001/2022-37621-38279	11,247	-
Agriculture and Food Research Initiative (AFRI)	10.310	University Of Hawaii	MA1707/2021-68012-35899	99,526	-
Agriculture and Food Research Initiative (AFRI)	10.310	University Of Hawaii	MA1775/2022-69018-36297	106,788	-
Agriculture and Food Research Initiative (AFRI)	10.310		2018-69001-27544	378,193	89,147
Agriculture and Food Research Initiative (AFRI)	10.310		2021-69014-34138	98,759	-
			2021690143413		
Agriculture and Food Research Initiative (AFRI)	10.310	Regents of the University of California, Riverside	20236701439986 / S-001649	14,515	-
Agriculture and Food Research Initiative (AFRI)	10.310		2023-67037-39953 MOD 1	121,627	-
Agriculture and Food Research Initiative (AFRI)	10.310		2023-67038-40103	133,402	-

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2024

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
				-	-
				952,810	89,147
Cooperative Extension Service	10.500		2018-41590-28796 SUPP ALF	49,716	10,938
Cooperative Extension Service	10.500		NI19SLNXXXXG008	13,688	-
Cooperative Extension Service	10.500		2021-38414-34964 MOD 3	6,254	-
Cooperative Extension Service	10.500		2022-41580-37957	77,455	-
Cooperative Extension Service	10.500		2022-41580-37956	90,546	-
Cooperative Extension Service	10.500		2022-41590-38124	102,128	18,192
Cooperative Extension Service	10.500		2023-41520-41010	46,272	-
				386,059	29,130
Smith-Lever Funding	10.511		NI20SLNXXXXG005	39,281	-
Smith-Lever Funding	10.511		NI22SLBCXXXXG054	2,248	-
Smith-Lever Funding	10.511		NI23SLBCXXXXG021	987,550	-
Smith-Lever Funding	10.511		NI24SLBCXXXXG012	143,894	-
				1,172,973	-
Forestry Research	10.652		19-CR-11261919-043	19,676	-
Forest Health Protection	10.680		20-JV-11261932-018	139,446	-
Forest Health Protection	10.680		21-DG-11100106-800	153,510	-
Forest Health Protection	10.680		21-DG-11100106-802 MOD 1	15,049	-
				308,005	-
Partnership Agreements	10.699		19-CS-11132543-044	7,365	-
Partnership Agreements	10.699		21-PA-11100100-0040-MOD 1	18,743	-
				26,108	-
Soil and Water Conservation	10.902		7401501803R	14,401	-
Soil and Water Conservation	10.902		NR203A750025C004	33,624	-
Soil and Water Conservation	10.902		NR233A750023C012	4,057	-
				52,082	-
Alaska Coastal Rainforest Center Director Support	10.U01		19-JV-11261933-059	20,520	-
Social-ecological calendars to inform climate change adaptations for subsistence and recreational forest use in southcentral Alaska	10.U02		20-JV-11261935-080	8,574	-
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.U03		21-JV-11261933-008	45,412	-
Forests, Fish, and People: Quantifying Sport, Personal Use and Subsistence Harvest of Salmon from the Tongass and Chugach National Forests	10.U04		21-CS-11100100-001	22,881	-
Invasive Plants and Wildfire in Boreal Forests of Alaska: State of Science Project	10.U05		22-CR-11261944-079	35,359	-
Development and maintenance of training resources for National Wildland Fire Coordinating Group Fire Behavior Subcommittee	10.U06		22-CS-11132543-043	17,161	-
Chugach National Forest Revegetation Guide	10.U07		22-PA-11100400-011	7,274	-
Chugach National Forest Rare Plant Conservation and Assessment	10.U08		23-PA-11100400-008	185	-
JVA: Quantifying historical and contemporary carbon sequestration in forested ecosystems of Alaska	10.U09		23-JV-11261918-067 MOD 1	178,464	-
Supporting Students in the ANSEP on Alaska Fish and Wildlife Fund Projects (2023-2025)	10.U10	National Fish and Wildlife Foundation DC	AWD DTD 02/15/202422-CA-11132422-206	44,179	-
Total for Research and Development Cluster				6,973,241	118,277
<u>Supplemental Nutrition Assistance Program (SNAP) Cluster</u>					
Supplemental Nutrition Assistance Program	10.551			256,898,477	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	University Of Hawaii	MA1730	11,424	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561			14,169,479	607,300
				14,180,903	607,300
Total for Supplemental Nutrition Assistance Program (SNAP) Cluster				271,079,381	607,300
Plant and Animal Disease, Pest Control, and Animal Care	10.025			403,230	27,019
Wildlife Services	10.028			11,376	-
Market Protection and Promotion	10.163			15,328	-

STATE OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2024

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
Specialty Crop Block Grant Program - Farm Bill	10.170			183,524	56,113
Organic Certification Cost Share Programs	10.171			6,338	-
Micro-Grants for Food Security Program	10.179			848,086	132,779
Food Bank Network	10.182			300,412	221,115
Local Food for Schools Cooperative Agreement Program	10.185			133,992	133,992
The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	10.187			119,188	119,188
Grants for Agricultural Research, Special Research Grants	10.200	University of Hawaii, HILO	MA1953 ***BBO***	3,984	-
Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	10.228			1,276,736	238
From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals	10.237			1,228,803	1,008,753
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250	Southwest Alaska Vocational and Education Center	SUBAWARD 07-79-07815 NCE	48,693	-
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250			37,399	-
				86,092	-
Crop Protection and Pest Management Competitive Grants Program	10.329			212,067	-
Very Low to Moderate Income Housing Loans	10.410			5,897,465	-
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443			252,660	107,731
Expanded Food and Nutrition Education Program	10.514			377,665	-
Renewable Resources Extension Act and National Focus Fund Projects	10.515			122,682	-
New Beginnings for Tribal Students	10.527			39,432	-
Child Nutrition - Technology Innovation Grant	10.541			105,480	-
COVID-19 - Pandemic EBT Food Benefits	10.542			42,411,699	-
COVID-19 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557			155,000	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557			19,214,869	5,306,015
				19,369,869	5,306,015
Child and Adult Care Food Program	10.558			7,624,554	7,535,441
Child and Adult Care Food Program (food commodities)	10.558			22,096	22,096
				7,646,650	7,557,537
State Administrative Expenses for Child Nutrition	10.560			1,346,402	146,379
WIC Farmers' Market Nutrition Program (FMNP)	10.572			319,929	212,022
Farm to School Grant Program	10.575			(467)	-
Senior Farmers Market Nutrition Program	10.576			37,467	-
WIC Grants To States (WGS)	10.578			150,440	127,683
Child Nutrition Discretionary Grants Limited Availability	10.579			98,691	93,391
Market Access Program	10.601			4,878,474	-
Emerging Markets Program	10.603			20,158	-
Technical Assistance for Specialty Crops Program	10.604			153,315	34,276
Agricultural Trade Promotion Program	10.618			1,564,052	-
Farm to School State Formula Grant	10.645			129,379	21,898
Pandemic EBT Administrative Costs	10.649			195,119	-
Cooperative Forestry Assistance	10.664			3,726,664	500,430
Wood Utilization Assistance	10.674			161,381	-

STATE OF ALASKA

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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
Forest Legacy Program	10.676			1,949	-
Forest Health Protection	10.680			190,531	-
Good Neighbor Authority	10.691			45,316	-
State & Private Forestry Hazardous Fuel Reduction Program	10.697			151,158	-
Partnership Agreements	10.699			157,624	-
Alaska National Interest Lands Conservation Act (ANILCA) Agreements	10.702			147,099	-
Law Enforcement Agreements	10.704			24,935	-
Research Joint Venture and Cost Reimbursable Agreements	10.707			2,589,377	-
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	10.720			348,730	-
Community Project Funds - Congressionally Directed Spending	10.723			692,481	-
Water and Waste Disposal Systems for Rural Communities	10.760			7,666,074	378,892
Solid Waste Management Grants	10.762			33,827	-
Rural Cooperative Development Grants	10.771			262,862	-
Distance Learning and Telemedicine Loans and Grants	10.855			4,715	-
Assistance to High Energy Cost Rural Communities	10.859			388,507	388,507
Plant Materials for Conservation	10.905			5,729	-
Emergency Watershed Protection Program	10.923			12,190	-
Regional Conservation Partnership Program	10.932	Sealaska Corporation	COOP 20-099	15,571	-
United States Forest Service Fire Suppression	10.999			3,965,968	-
Miscellaneous U.S. Forest Service	10.U11		20-CS-11100420-063	16,518	-
Total for U.S. Department of Agriculture				466,202,126	93,283,136
U.S. Economic Development Administration					
Economic Development Cluster					
Economic Adjustment Assistance	11.307			216,851	-
Total for U.S. Economic Development Administration				216,851	-
U.S. Department of Commerce					
Economic Development Cluster					
COVID-19 Economic Adjustment Assistance	11.307			4,041,049	-
Economic Adjustment Assistance	11.307	Southeast Conference	07-70-07900	896,148	-
Economic Adjustment Assistance	11.307	Southeast Conference	07-70-07901	222,105	-
Economic Adjustment Assistance	11.307	Southeast Conference	DEC number	1,154,004	-
Economic Adjustment Assistance	11.307			405,136	-
				6,718,442	-
Total for Economic Development Cluster				6,718,442	-
Research and Development Cluster					
Ocean Exploration	11.011		NA22OAR0110189	192,324	25,000
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H0035-02	79,181	14,801
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H0035-08	721,760	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H2457-02 PENDING	1,905	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H0035-04	19,705	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3032	21,723	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H2400-96	45,329	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H2407/NA16NOS0120027 H2447-02/NA16NOS0120027	16,686	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3010/NA21NOS0120094	17,350	-

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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
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3011/NA21NOS0120094	327,291	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3012/NA21NOS0120094	147,872	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3013/NA21NOS0120094	75,974	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3014/NA21NOS0120094	10,510	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3015/NA21NOS0120094	32,949	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3016/NA21NOS0120094	101,891	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3018/NA21NOS0120094	37,155	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3060/NA21NOS0120094	40,030	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3077/NA21NOS0120094	6,191	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3119/NA21NOS0120094	51,040	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3121/NA21NOS0120094	150,134	-
Integrated Ocean Observing System (IOOS)	11.012	Alaska Ocean Observing System	H3151/NA21NOS0120094	21,777	-
Integrated Ocean Observing System (IOOS)	11.012		N00014-22-1-2792	148,610	101,222
Integrated Ocean Observing System (IOOS)	11.012		NA19NOS0120198	313,813	-
				2,388,876	116,023
Ocean Acidification Program (OAP)	11.017		NA21OAR0170194	48,196	-
Cluster Grants	11.020		ED19HDQ0200051	158	-
Connecting Minority Communities Pilot Program	11.028		02-09-C13026	1,630,544	-
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400	Oregon State University	NA23NOS4000333/NA394A-C	1,900	-
Sea Grant Support	11.417	University of Connecticut	KFS# 5653840 PO# 364393/NA18OAR4170081	737	-
Sea Grant Support	11.417	University of Washington Do Not Use *See U47056*	SUB NO UWSC11373 BPO# 42844/NA19OAR4170387	7,301	-
Sea Grant Support	11.417	University of Connecticut	KFS# 5664660 PO#426121/NA21OAR4170087	15,988	-
Sea Grant Support	11.417	Mississippi State University	016200.320565.0/NA21OAR4170091	43,450	-
Sea Grant Support	11.417	University of Connecticut	PO181642909/KFS5683260/NA22OAR4170093	14,063	-
Sea Grant Support	11.417	University of Washington	UWSC14127 / BPO69364/NA22OAR4170630	90,316	-
Sea Grant Support	11.417		NA18OAR4170078	2,281,764	12,078
Sea Grant Support	11.417		NA22OAR4170101	897,535	27,172
Sea Grant Support	11.417		NA22OAR4170554	53,646	-
Sea Grant Support	11.417		NA23OAR4170066	43,441	-
Sea Grant Support	11.417		NA23OAR4170170	383,390	369,640
Sea Grant Support	11.417		NA23OAR4170427	15,422	-
Sea Grant Support	11.417		NA23OAR4170435	23,071	-
Sea Grant Support	11.417		NA23OAR4170534	46,311	46,311
Sea Grant Support	11.417		NA24OARX417C0027	14,204	-
Sea Grant Support	11.417		NA24OARX417C0109	32,126	-
Sea Grant Support	11.417		NA24OARX417C0110	33,218	-
				3,995,983	455,201
Coastal Zone Management Estuarine Research Reserves	11.420		ACCS NA22NOS4200098	182,464	-
Coastal Zone Management Estuarine Research Reserves	11.420		NA22NOS4200051	59,069	-
Coastal Zone Management Estuarine Research Reserves	11.420		NA23NOS4200217-T1-02	736,413	-
				977,946	-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		NA21NMF4270337	9,693	-
Climate and Atmospheric Research	11.431		NA21OAR4310314	1,070,433	98,198
Climate and Atmospheric Research	11.431		NA22OAR4310212	13,719	-
				1,084,152	98,198
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	Princeton University	SUB0000463/NA18OAR4320123	8,316	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	University of Washington	UWSC12234 BPO 51373/NA20OAR4320271	1,834,163	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	University of Washington	UWSC13282 BPO60824/NA20OAR4320271	142,740	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	University of Washington	OPDgi 23-443, CICOES	44,320	-

STATE OF ALASKA

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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
				2,029,539	-
Pacific Fisheries Data Program	11.437	Pacific States Marine Fisheries Commission	23-035G/NA22NMF437035	89,424	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		ADN 1122901-1	20,065	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		NA19NMF4380229	36,292	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		NA20NMF4380259	25,287	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		NA20NMF4380259	19,410	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438		NA22NMF4380212	3,715	-
				104,769	-
Marine Mammal Data Program	11.439		NA19NMF4390086	73,785	-
Marine Mammal Data Program	11.439		NA20NMF4390128	183	-
Marine Mammal Data Program	11.439		NA21NMF4390424	3,088	-
Marine Mammal Data Program	11.439		NA22NMF4390247	45,911	-
Marine Mammal Data Program	11.439		NA23NMF4390303-T1-01	68,390	-
				191,357	-
Meteorologic and Hydrologic Modernization Development	11.467		20NOAA-GY23	83,679	-
Meteorologic and Hydrologic Modernization Development	11.467		NA21NWS4670003	1,616	-
Meteorologic and Hydrologic Modernization Development	11.467		NA22NWS4670012	176,504	-
				261,799	-
Congressionally Identified Awards and Projects	11.469		NA22NMF4690346 MOD 1	205,725	-
Congressionally Identified Awards and Projects	11.469		NA23NMF4690206	699,319	-
Congressionally Identified Awards and Projects	11.469		NA23OAR4690390	33,906	-
				938,950	-
Unallied Science Program	11.472	North Pacific Research Board	IERP 62/F2162-02/NA21NMF4720289	2,207	-
Unallied Science Program	11.472	North Pacific Research Board	2007B	50,031	-
Unallied Science Program	11.472	North Pacific Research Board	2205	4,661	-
Unallied Science Program	11.472	North Pacific Research Board	2210	30,332	-
Unallied Science Program	11.472	North Pacific Research Board	L36-00C	63,924	-
Unallied Science Program	11.472	North Pacific Research Board	L37-00D	185,395	-
Unallied Science Program	11.472	North Pacific Research Board	2007A/NA17NMF4720289	2,774	-
Unallied Science Program	11.472	North Pacific Research Board	L36-00B/NA17NMF4720289	44,893	-
Unallied Science Program	11.472	North Pacific Research Board	2109/NA19NM470069	415,017	-
Unallied Science Program	11.472	North Pacific Research Board	1907B/NA19NMF4720069	10,350	-
Unallied Science Program	11.472	North Pacific Research Board	2001/NA19NMF4720069	57,462	-
Unallied Science Program	11.472	North Pacific Research Board	2001-	9,836	-
Unallied Science Program	11.472	North Pacific Research Board	90/1954/NA19NMF4720069		-
Unallied Science Program	11.472	North Pacific Research Board	2014/NA19NMF4720069	122,761	-
Unallied Science Program	11.472	North Pacific Research Board	F9603-01/NA19NMF4720069	34,054	-
Unallied Science Program	11.472	North Pacific Research Board	IERP 61/F9601-00/NA19NMF4720069	206,891	-
Unallied Science Program	11.472	North Pacific Research Board	PROJECT	36,275	-
Unallied Science Program	11.472	North Pacific Research Board	2010/NA19NMF4720069		-
Unallied Science Program	11.472	North Pacific Research Board	2102/NA19NMF4720069	16,295	-
Unallied Science Program	11.472	North Pacific Research Board	2201/NA21NMF4720289	24,452	-
Unallied Science Program	11.472	North Pacific Research Board	PROJECT	51,995	-
Unallied Science Program	11.472	Prince William Sound Science Center	2208/NA21NMF4720289		-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-02/NA22NMF4720078	124,384	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-03/NA22NMF4720078	135,908	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-04/NA22NMF4720078	105,169	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-07/NA22NMF4720078	82,561	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-81-09/NA22NMF4720078	75,049	-
Unallied Science Program	11.472	Prince William Sound Science Center	CONTRACT NO 22-81-14/NA22NMF4720078	105,224	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-91-02/NA22NMF4720201	313,101	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-91-03/NA22NMF4720201	165,438	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-91-04/NA22NMF4720201	14,307	-
Unallied Science Program	11.472	Prince William Sound Science Center	22-91-05/NA22NMF4720201	76,593	-
Unallied Science Program	11.472	North Pacific Research Board	2214A/NA23NMF4720195	51,981	-
Unallied Science Program	11.472		ADN# 1124016	156,346	-
Unallied Science Program	11.472		NA19NMF4720271	302,511	-
				3,078,177	-
Fisheries Disaster Relief	11.477	Pacific States Marine Fisheries Commission	23-088G/NA21NMF4770006	75,217	-
Fisheries Disaster Relief	11.477	Pacific States Marine Fisheries Commission	23-080G/na21nmf4770007	120,257	-
				195,474	-

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Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	University of Wyoming	1004101ΓC6UAF/NA18NOS4780180	1,352	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	University of Washington	UWSC11435 BPO# 43310NA19NOS4780188	15,167	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	Sitka Tribe of Alaska (IRA)	SUBAWARD NA20NOS4780195NA20NOS274	58,208	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	Sitka Tribe of Alaska (IRA)	SUBAWARD NA20NOS4780195/NA20NOS47	7,353	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		NA23NOS4780290	135,448	83,630
				217,528	83,630
Marine Debris Program	11.999	Center for Alaskan Coastal Studies	SUBAWARD #12022: UAA 2022-2024/NOAA-NOS-ORR-2022-2007022	69,786	-
Marine Debris Program	11.999		NA23NOS9990088	793,699	779,949
				863,485	779,949
NOAA NESDIS JPSS PGRR HLPG GINA Contract	11.U01		1332KQ19CNEEJ0006 FFP	222,113	-
2024 Lowell Wakefield Fisheries Symposium	11.U02		1333MF24P0076	10,000	-
Establishing Baseline Measurements for Humpback Whales in Juneau, AK	11.U03	Pacific States Marine Fisheries Commission	20-169G/NA18NMF4370235	8,819	-
MSE for Subsistence Fisheries of the Kuskokwim River Watershed	11.U04	Bering Sea Fisherman's Association	AC-2102A/NA19NMF4380262	775	-
The Race is On: Transferring Knowledge Ahead of Marine Invasives	11.U05	University of Michigan	SUBK00020274 PO#3007780351/NA19NOS4190058	23,901	-
Stock-specific modeling of Bering Sea chum salmon	11.U06	Bering Sea Fisherman's Association	AC-NA20NMF4380258	73,407	-
Assessing Kuskokwim salmon with environmental DNA	11.U07	Bering Sea Fisherman's Association	AC-2205/NA20NMF4380262 / NA21NMF80467	132,488	-
Flatfish trophic niche overlap and resource partitioning in estuarine nursery habitats in Alaska	11.U08	North Pacific Research Board	2302/NA21NMF4720289	56,763	-
Software Tools and Education for Enhancing Geodetic Infrastructure	11.U09	Michigan State University	RC116011	9,380	-
Support for NWS Polar-Satellite Antenna Systems	11.U10	University of Wisconsin-Madison	UWMSN-2023-271-ASSA3	146,905	-
Total for Research and Development Cluster				18,984,825	1,558,001
NOAA Mission-Related Education Awards	11.008	Center for Alaskan Coastal Studies	SUB-AWARD #1 KBNERR 2021-2026	2,973	-
Bipartisan Budget Act of 2018	11.022	Pacific States Marine Fisheries Commission	NA19NMF0220002/ 20-48G	112	-
Bipartisan Budget Act of 2018	11.022	Pacific States Marine Fisheries Commission	NA19NMF0220002/ 22-018G	35,809	-
				35,921	-
State Digital Equity Planning Grants	11.032			567,800	483,840
Broadband Equity, Access, and Deployment Program	11.035			938,337	86,236
Congressionally Identified Awards and Projects	11.303			135,111	-
Interjurisdictional Fisheries Act of 1986	11.407	Pacific States Marine Fisheries Commission	NA19NMF4070280/ 23-010G	1,677	-
Interjurisdictional Fisheries Act of 1986	11.407			206,466	-
				208,143	-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427			252,357	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432			757,035	-
Pacific Fisheries Data Program	11.437	Pacific States Marine Fisheries Commission	NA22NMF4370332/ 23-015G	169,726	-
Pacific Fisheries Data Program	11.437	Pacific States Marine Fisheries Commission	NA22NMF4370332/ 24-002G	2,169,010	-
Pacific Fisheries Data Program	11.437			2,731,732	140,000
				5,070,468	140,000
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	Bering Sea Fishermen's Association	NA19NMF4380262/ AC-2102B	1,230	-

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Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	Qawalangin Tribe of Unalaska	NA23NMF4380401/ COOP 23-195	13,360	-
Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438			16,319,682	4,243,547
				16,334,272	4,243,547
Marine Mammal Data Program	11.439			779,953	-
Regional Fishery Management Councils	11.441			121,572	-
COVID-19 Unallied Management Projects	11.454	Pacific States Marine Fisheries Commission	Section 12005 CARES Act / 2SDCOVID19	8,941	-
Meteorologic and Hydrologic Modernization Development	11.467			389,960	61,000
Congressionally Identified Awards and Projects	11.469			1,258,762	-
Unallied Science Program	11.472	North Pacific Research Board	NA19NM470069/ 2113A	146,984	-
Unallied Science Program	11.472	North Pacific Research Board	NA19NMF4720069 / 2210 / COOP 23-057	81,501	-
Unallied Science Program	11.472	North Pacific Research Board	NA19NMF4720069 / 9011-90 / 2011-90	20,000	-
Unallied Science Program	11.472	North Pacific Research Board	NA19NMF4720069/ 2011B	27,244	-
Unallied Science Program	11.472	North Pacific Research Board	NA19NMF4720069/ 2104A/ COOP 22-010	35,342	-
Unallied Science Program	11.472	North Pacific Research Board	NA21NMF4720289 / 2171-90 / 2011-90	6,415	-
Unallied Science Program	11.472	North Pacific Research Board	NA21NMF4720289 / 2211A / COOP 23-056	27,381	-
Unallied Science Program	11.472	North Pacific Research Board	NA21NMF4720289 / 2308A / SA 23-171	26,322	-
Unallied Science Program	11.472	North Pacific Research Board	NA21NMF4720289 / 2309 / COOP 23-165	684	-
Unallied Science Program	11.472	North Pacific Research Board	NA21NMF4720289/ 2203/ COOP 22-013	36,318	-
Unallied Science Program	11.472	Pacific States Marine Fisheries Commission	NA18NMF4720007/ 22-049G/ COOP 22-001	18,778	-
Unallied Science Program	11.472			755,419	-
				1,182,388	-
Office for Coastal Management	11.473			196,098	115,328
Fisheries Disaster Relief	11.477	Pacific States Marine Fisheries Commission	NA21NMF4770006/ 23-079G/ COOP 23-066	70,361	-
Fisheries Disaster Relief	11.477	Pacific States Marine Fisheries Commission	NA21NMF4770006/ 23-086G/ COOP 23-068	361,621	-
				431,982	-
Manufacturing Extension Partnership	11.611	Iowa State University	70NANB21H117--024620L	244	-
Manufacturing Extension Partnership	11.611			884,474	-
				884,718	-
NOAA NMFS	11.U11		04-ABWJ-252/ CY2023/ PUA2023	248,161	-
Total for U.S. Department of Commerce				55,508,219	6,687,952

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	352,818	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-22-2-0003 MOD 1	197,687	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-22-2-0011	35,001	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-22-2-0012	31,259	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-22-2-0015	46,313	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-23-2-0009	202,371	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W911KB-23-2-0014	389,369	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		W9126G-21-2-0055	82,769	-
				1,337,587	-
Basic and Applied Scientific Research	12.300	Massachusetts Institute of Technology	S6073 PO# 976990/INOOO 14-23-1-2160	28,662	-
Basic and Applied Scientific Research	12.300	University of Illinois at Champaign	090955-16969/N00014-18-1-2216	13,200	-

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Basic and Applied Scientific Research	12.300		N00014-18-1-2386	142,936	142,936
Basic and Applied Scientific Research	12.300		N00014-19-1-2235	3,433,765	-
Basic and Applied Scientific Research	12.300		N00014-19-1-2451	64,691	-
Basic and Applied Scientific Research	12.300		N00014-19-1-2617	1,177,822	-
Basic and Applied Scientific Research	12.300		N00014-21-1-2577	210,141	-
Basic and Applied Scientific Research	12.300		N00014-21-1-2717	114,733	103,777
Basic and Applied Scientific Research	12.300		N00014-21-1-2884	57,534	44,202
Basic and Applied Scientific Research	12.300		N00014-22-1-2049	2,584,044	-
Basic and Applied Scientific Research	12.300		N00014-22-1-2245	251,588	-
Basic and Applied Scientific Research	12.300		N00014-23-1-2003	1,063,071	-
Basic and Applied Scientific Research	12.300		N00014-24-1-2029	1,057,314	-
Basic and Applied Scientific Research	12.300		N00173-24-1-G001	15,113	-
				10,214,614	290,915
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	12.335		N62473-20-2-0001	131,380	-
Scientific Research - Combating Weapons of Mass Destruction	12.351		HDTRA121C0030	5,762,723	1,175,879
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		W912HQ20C0055	511,609	-
Basic, Applied, and Advanced Research in Science and Engineering	12.630	National Science Teaching Association	23-871-001/727325 / W9115R-15-2-0001	5,250	-
Basic, Applied, and Advanced Research in Science and Engineering	12.630		HM04762110002	284,660	-
				289,910	-
Air Force Defense Research Sciences Program	12.800	Montana State University	MSU ID G244-23-W8197	13,555	-
Resilience of boreal ecosystems assessed using high-frequency records of dissolved organic matter and nitrate in streams	12.U01		W912HQ18C0082	981	-
OASD(NCB/TRAC) UARC for Research and Development in the Geophysical Detection of Nuclear Proliferation - ADMINISTRATION	12.U02		HQ003418D0027 HQ003418F0642	237,304	-
POA53-CESU 18-06 Mgt. Invasive Species, Ironwood Trees, Bellows Air Force Station, Oahu	12.U03		W911KB-14-2-0001 AO 28 MOD 5	24,577	-
UARC FIXED FEE ALL	12.U04		HQ003418D0027 FIXED FEES	2,002,090	-
Army Collection Curation	12.U05		ORDER# W6L7AA-IGSA-FY1902	2,335	-
UARC T6 HSAS	12.U06		HQ003418D0027/HQ003420F0 283	642,438	683,704
GDNP UARC T8 Arctic GeoData	12.U07		HQ003418D0027/HQ003420F0 285	11,224,605	6,195,501
UARC TO7 - Improving Small Event Characterization and Determination of Moment Tensor Uncertainties	12.U08		HQ003418D0027/HQ003420F0 284	167,520	89,865
GDNP UARC Task Order #9	12.U09		HQ003418D0027/HQ003421F0 012	235,405	177,073
Arctic and Subarctic Engineering Design Tool: Technology Transfer UFC 3-130 Revision	12.U10		W913E521C0010	85,940	-
Secure and Resilient Power Generation in Cold Regions Environments	12.U11		W913E521C0017	346,889	38,767
GDNP UARC - TO11 - Counter-Unmanned Aircraft System Technology to Protect Department of Defense Assets in the Arctic	12.U12		HQ003418D0027/HQ003422F0 009	1,783,875	507,033
Arctic Security Forces Roundtable Planning and Support Services	12.U13		FA251822P0002 *FFP*	2,645	-
Army IGSA for Consultant A&E Service Contracting	12.U14		W6L7AA-IGSA-A601P-21-0001	895,600	-
Army IGSA for Consultant A&E Service Contracting	12.U15		W6L7AA-IGSA-A601P-21-0001	72,897	-
UARC - TO13 - Hybrid Power Station (HPS) Upgraded and Subject Matter Expert (SME) Support	12.U16		HQ003418D0027/HQ003422F0 323	225,099	-
LRDR Space Weather Risk Reduction	12.U17	Johns Hopkins University, The	174429/HQ0147-18-D0004 TASK HQ0147-18F-0062	116,706	-
Alaska Preparedness and Response Contingency Planning	12.U18		FA500020D0013/FA251822F00 62	74,767	-

STATE OF ALASKA

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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
PWS 23-02 National Environmental Policy Act (NEPA) Study and Support	12.U19		W6L7AA-IGSA-A601P-FY23-0005-NE	370,462	-
PWS 23-01 Cultural Resources Management Study and Support, Fort Wainwright, Alaska	12.U20		W6L7AA-IGSA-A601P-FY23-0005-CU	250,404	-
PWS 23-05 Air Quality Program Support, Fort Wainwright, Alaska	12.U21		W6L7AA-IGSA-A601P-FY23-0005-AQ	244,985	-
PWS 23-06 Water Quality Program Support Fort Wainwright, Alaska	12.U22		W6L7AA-IGSA-A601P-FY23-0005-WQ	430,425	-
PWS 23-03 - Natural Resources Support Fort Wainwright, Alaska	12.U23		W6L7AA-IGSA-A601P-FY23-0005-NR	281,973	-
PWS 23-4 Geographic Information System (GIS) Support, Fort Wainwright, Alaska	12.U24		W6L7AA-IGSA-A601P-FY23-0005-GI	166,094	-
Natural Resource Support Management Pollinators and Western Bumble Bee, Joint Base Elmendorf-Richardson, Alaska	12.U25		W9126G-23-2-0031	36,631	-
UARC TO16 3D Change Detection Support	12.U26		HQ003418D0027/HQ003423F0614	3,884,529	3,409,088
High-Resolution Permafrost Modeling in Greenland and an Assessment of Permafrost Degradation Risk	12.U27		W913E523C0012	26,668	-
UARC TO15 L-Band SAR Data Acquisition	12.U28		HQ003418D0027/HQ003423F0618	1,869	-
UARC TO17 RDT&E Infrasound	12.U29		HQ003418D0027/HQ003423F0681	182,647	26,501
UARC TO18 KNDC DIGITIZATION EFFORTS	12.U30		HQ003418D0027/HQ003424F0038	28,294	17,739
Quantifying Spatial and Temporal Variability of Temperate Snowpack Properties using Coupled Radar, Remote Sensing and Modeling Techniques	12.U31	University of Maine	USMS2224/W913E52C0003	36,896	-
Advancing Research in Nuclear Explosion Monitoring:A Consortium Emphasizing Data Assimilation, Computational Seismology, Software Code Coupling, and Training	12.U32		FA9453-24-9-0001 *FFP*	166,359	40,474
Enhancing the Integrated System for Operations in Polar Seas (ISOPS)	12.U33		W913E524C0005 *FFP* BBO	454,819	-
Telemetry and genetic identity of Chinook salmon in Alaska (2)	12.U34		Telemetry and genetic identity of Chinook salmon in Alaska (2)	103,772	-
Total for Research and Development Cluster				43,069,878	12,652,539
Marine Debris Program	11.999			21,327	-
Procurement Technical Assistance For Business Firms	12.002			733,961	-
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005			57,766	-
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113			1,532,123	-
National Guard Military Operations and Maintenance (O&M) Projects	12.401			23,642,562	-
National Guard ChalleNGe Program	12.404			7,417,077	-
Community Investment	12.600			7,612	-
GenCyber Grants Program	12.903			141,171	-
Miscellaneous NOAA	11.U12		04-ABWJ-252/ CY2023/PUA2023	7,618	-
Miscellaneous NOAA	11.U13		1305M321PNFFS0531/ COOP 22-041	22,673	-
Miscellaneous NOAA	11.U14		1305M321PNFFS0531/ COOP 22-041	20,720	-
Miscellaneous NOAA	11.U15		1333MF22PNFFS0241	44,653	-
Miscellaneous NOAA	11.U16		1333MF21PNFFS0255	22,814	-

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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
Miscellaneous NOAA	11.U17		1305M320PNFFS0257P23005	27,996	-
Miscellaneous NOAA	11.U18		1333MF23PNFFS0070/ COOP 23-128	5,957	-
Miscellaneous NOAA	11.U19		04-ABWJ-252/ CY2024/ PUA2024	3,809	-
Total for U.S. Department of Defense				76,779,717	12,652,539
U.S. Department of Housing & Urban Development					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers	14.871			2,845,913	-
Mainstream Vouchers	14.879			481,532	-
Total for Housing Voucher Cluster				3,327,445	-
Section 8 Project-Based Cluster					
Section 8 Housing Assistance Payments Program	14.195			2,316,232	-
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249			629,433	530,120
Total for Section 8 Project-Based Cluster				2,945,665	530,120
Research and Development Cluster					
General Research and Technology Activity	14.506	Xtreme Habitats Institute	0806PSU1	14,484	-
Total for Research and Development Cluster				14,484	-
Moving to Work Demonstration Program (MTW)					
Public and Indian Housing	14.881				
Public Housing Capital Fund	14.850			10,348,335	-
Moving to Work Demonstration Program	14.872			4,726,522	-
	14.881			40,621,728	-
Total Moving to Work Demonstration Program				55,696,585	-
Mortgage Insurance Homes	14.117			43,521,907	-
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228			9,503,774	9,045,369
Emergency Solutions Grant Program	14.231			229,198	229,198
Home Investment Partnerships Program	14.239			5,610,782	4,799,383
Housing Opportunities for Persons with AIDS	14.241			521,139	521,139
Continuum of Care Program	14.267			629,593	457,359
Stability Housing Vouchers	14.268			20,330	-
Housing Trust Fund	14.275			3,695,533	3,685,478
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	14.326			539,714	487,919
Public and Indian Housing Indian Loan Guarantee Program	14.865			8,020,388	-
Family Self-Sufficiency Program	14.896			355,563	-
Total for U.S. Department of Housing & Urban Development				134,632,100	19,755,965
U.S. Department of the Interior					
Fish and Wildlife Cluster					
Sport Fish Restoration	15.605			12,889,518	925,391
Wildlife Restoration and Basic Hunter Education	15.611			38,692,343	1,020,259
Total for Fish and Wildlife Cluster				51,581,861	1,945,650
Research and Development Cluster					
	15.019		140E0121C0007	23,012	-
Experienced Services Program	15.070		140G0320P0018 *FFP*	9,638	-
Experienced Services Program	15.070		140G0323P0332	24,800	-
Experienced Services Program	15.070		140G0324P0017 ***BBO/MI***	105,169	-
Experienced Services Program	15.070		G23AC00441-00	325,681	-
				465,288	-
Recreation and Visitor Services	15.225		L17AC00316	2,938	-
Recreation and Visitor Services	15.225		L21AC10337	322,226	96,582
				325,164	96,582

STATE OF ALASKA

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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
BLM Fuels Management and Community Fire Assistance Program Activities	15.228		L20AC00254	11,027	-
BLM Fuels Management and Community Fire Assistance Program Activities	15.228		L22AC00566-01	19,584	-
BLM Fuels Management and Community Fire Assistance Program Activities	15.228		L23AC00544-01	47,713	-
				<hr/> 78,324	-
Invasive and Noxious Plant Management	15.230		L17AC00235-4	8,953	-
Joint Fire Science Program	15.232		L20AC00383	54,808	-
Joint Fire Science Program	15.232		L20AC00437	72,195	-
Joint Fire Science Program	15.232		L23AC00180	162,926	-
				<hr/> 289,929	-
Rangeland Resource Management	15.237		L22AC00519-01	26,482	-
Rangeland Resource Management	15.237		L22AC00633-02	12,188	-
				<hr/> 38,670	-
Fisheries and Aquatic Resources Management	15.244		L22AC00329-01	16,735	-
Fisheries and Aquatic Resources Management	15.244		L22AC00342-01	19,614	-
Fisheries and Aquatic Resources Management	15.244		L23AC00108-00	60,828	-
Fisheries and Aquatic Resources Management	15.244		L23AC00710-02	855	-
				<hr/> 98,032	-
Wildlife Resource Management	15.247		L20AC00358	17,402	-
Wildlife Resource Management	15.247		L21AC10407	58,950	-
Wildlife Resource Management	15.247		L22AC00568-01	47,641	-
Wildlife Resource Management	15.247		L23AC00395	10,289	-
				<hr/> 134,282	-
National Landscape Conservation System	15.248		L21AC10151	4,617	-
Alaska Coastal Marine Institute	15.421		M19AC00008	62,854	-
Alaska Coastal Marine Institute	15.421		M19AC00017	10,701	10,347
Alaska Coastal Marine Institute	15.421		M19AC00020	34,908	-
Alaska Coastal Marine Institute	15.421		M20AC10007-00	5,381	-
Alaska Coastal Marine Institute	15.421		M20AC10010	7,329	-
Alaska Coastal Marine Institute	15.421		M20AC10012-00	17,284	10,128
Alaska Coastal Marine Institute	15.421		M20AC10013-00	4,386	2,830
Alaska Coastal Marine Institute	15.421		M20AC10016-00	5,565	-
Alaska Coastal Marine Institute	15.421		M21AC00013	48,346	-
Alaska Coastal Marine Institute	15.421		M21AC00014	24,964	-
Alaska Coastal Marine Institute	15.421		M21AC00016	1,783	-
Alaska Coastal Marine Institute	15.421		M21AC00017-00	37,076	-
Alaska Coastal Marine Institute	15.421		M22AC00011	37,599	-
Alaska Coastal Marine Institute	15.421		M22AC00012	8,971	-
Alaska Coastal Marine Institute	15.421		M23AC00011	14,096	-
				<hr/> 321,243	23,305
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423	University of Texas at Austin	UTA19-001308/M19AC00012	31,074	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		M19AC00021	437,970	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		M21AC00015 (YR2 PASSA)	544,544	264,866
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		M22AC00007	135,354	13,531
				<hr/> 1,148,942	278,397
NFWF Summer Scholars Program with ANSEP	15.600	Alaska BioMap, Inc	140FNR23F0006-ACCS/140FNR23F0006-ACCS	80,796	-
NFWF Summer Scholars Program with ANSEP	15.600		1124078	65,823	-
				<hr/> 146,619	-
Fish and Wildlife Management Assistance	15.608		1124192	13,375	-
Fish and Wildlife Management Assistance	15.608		ADN 1124116	27,426	-
Fish and Wildlife Management Assistance	15.608		F19AC00989 / F19AC01010	42,977	-
Fish and Wildlife Management Assistance	15.608		F20AC00016-02	47,125	-
Fish and Wildlife Management Assistance	15.608		F20AC00063	9,359	-
Fish and Wildlife Management Assistance	15.608		F20AC12146-00 NCE 053123	73,265	-
Fish and Wildlife Management Assistance	15.608		F22AC02023	6,250	-
Fish and Wildlife Management Assistance	15.608		F22AC02396	53,133	-
Fish and Wildlife Management Assistance	15.608		F22AC02486-00	9,785	-
Fish and Wildlife Management Assistance	15.608		F23AP00036-00	85,456	-
Fish and Wildlife Management Assistance	15.608		F24AC00297-01	2,000	-
				<hr/> 370,151	-
Cooperative Endangered Species Conservation Fund	15.615		ADN#1124095	14,414	-
State Wildlife Grants	15.634		ADN 1124105	110,254	-
State Wildlife Grants	15.634		1123123	10,295	-
State Wildlife Grants	15.634		ADN# 1124094	37,021	-
				<hr/> 157,570	-
National Outreach and Communication	15.653		F23AC02253-00	22,121	-

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National Wildlife Refuge System Enhancements	15.654		F20AC11248	41,283	-
National Wildlife Refuge System Enhancements	15.654		F21AC02645-02	27,725	-
National Wildlife Refuge System Enhancements	15.654		F23AC02400-01 ALF YR 2	65,286	-
National Wildlife Refuge System Enhancements	15.654		F24AC00690	43,927	-
				178,221	-
Candidate Species Conservation	15.660		F20AC11537	1,176	-
Candidate Species Conservation	15.660		F20AC11981	19,358	-
				20,534	-
Fish and Wildlife Coordination and Assistance	15.664		F21AC01826-00	22,779	-
Fish and Wildlife Coordination and Assistance	15.664		F23AC02565-00	40,856	-
				63,635	-
Cooperative Ecosystem Studies Units	15.678		F16AC01020 MOD 6 ISSUED	53,718	-
Cooperative Ecosystem Studies Units	15.678		F20AC10930	1,077	-
				54,795	-
Geologic and Mineral Resource Surveys and Mapping	15.800	America View, Inc.	AV18-AK-01/G18AP00077	5,985	-
Geologic and Mineral Resource Surveys and Mapping	15.800	America View, Inc.	AV23-AK-01	23,635	-
			BBO/MJG23AP00683		
Geologic and Mineral Resource Surveys and Mapping	15.800		140G0322P0324	43,050	-
Geologic and Mineral Resource Surveys and Mapping	15.800		G21AC10652-00	66,838	-
Geologic and Mineral Resource Surveys and Mapping	15.800		G22AC00562-00	67,366	-
Geologic and Mineral Resource Surveys and Mapping	15.800		G22AC00564	150,363	-
Geologic and Mineral Resource Surveys and Mapping	15.800		G22AC00582-00	98,115	-
Geologic and Mineral Resource Surveys and Mapping	15.800		UAF-USGS IPA SIGNED 1/10/2022	8,923	-
				464,275	-
Assistance to State Water Resources Research Institutes	15.805		G21AP10613	129,550	-
Earthquake Hazards Program Assistance	15.807		G23AP00293	78,694	-
U.S. Geological Survey Research and Data Collection	15.808	University of Southern California, SCEC	G20AC00032	608,616	-
U.S. Geological Survey Research and Data Collection	15.808		G21AC10679	33,328	-
U.S. Geological Survey Research and Data Collection	15.808		G21AC10741	84,072	-
U.S. Geological Survey Research and Data Collection	15.808		G22AC00001	1,150,847	-
U.S. Geological Survey Research and Data Collection	15.808		G22AC00072-01	50,000	-
U.S. Geological Survey Research and Data Collection	15.808		G23AC00274	8,768	-
U.S. Geological Survey Research and Data Collection	15.808		G23AC00294-00	225,534	-
U.S. Geological Survey Research and Data Collection	15.808		G24AC00003	1,427,723	-
U.S. Geological Survey Research and Data Collection	15.808		G24AC00129	5,616	-
U.S. Geological Survey Research and Data Collection	15.808		G24AC00149	2,804	-
U.S. Geological Survey Research and Data Collection	15.808		G24AC00240	93,934	-
				3,691,242	-
National Cooperative Geologic Mapping	15.810		G22AC00170	11,235	-
Cooperative Research Units	15.812		G18AC00165 RWO 230	828	-
Cooperative Research Units	15.812		G18AC00261 RWO 228	67,893	-
Cooperative Research Units	15.812		G19AC00283 RWO 232	3,132	-
Cooperative Research Units	15.812		G20AC00041	6,320	-
Cooperative Research Units	15.812		G20AC00397 RWO 240	5,722	-
Cooperative Research Units	15.812		G21AC00009 RWO 242	8,203	-
Cooperative Research Units	15.812		G21AC00010 RWO 243	9,385	-
Cooperative Research Units	15.812		G21AC10079 RWO 244	13,661	-
Cooperative Research Units	15.812		G21AC10083 RWO 245	23,464	-
Cooperative Research Units	15.812		G21AC10092 RWO 246	77,655	-
Cooperative Research Units	15.812		G21AC10185 RWO 247	16,767	-
Cooperative Research Units	15.812		G21AC10351	27,938	-
Cooperative Research Units	15.812		G21AC10524 RWO 250	5,860	-
Cooperative Research Units	15.812		G21AC10528 RWO248	6,898	-
Cooperative Research Units	15.812		G21AC10530 RWO251	20,678	-
Cooperative Research Units	15.812		G21AC10779 RWO 252	11,343	-
Cooperative Research Units	15.812		G22AC00498 RWO254	82,365	-
Cooperative Research Units	15.812		G23AC00322	11,224	-
Cooperative Research Units	15.812		G23AC00323 RWO 256	58,799	-
Cooperative Research Units	15.812		G23AC00622	7,795	-
Cooperative Research Units	15.812		G23AC00626	2,984	-
Cooperative Research Units	15.812		G23AC00637	16,458	-
				485,372	-
Volcano Hazards Program Research and Monitoring	15.818		G21AC10384	1,885,068	-
National and Regional Climate Adaptation Science Centers	15.820		G17AC00213	600,675	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10109	39,932	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10110	21,714	12,816
National and Regional Climate Adaptation Science Centers	15.820		G21AC10676	4,037	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10702	25,717	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10705	52,345	-

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National and Regional Climate Adaptation Science Centers	15.820		G21AC10718	22,817	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10736	80,108	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10759	47,656	-
National and Regional Climate Adaptation Science Centers	15.820		G21AC10867	7,059	-
National and Regional Climate Adaptation Science Centers	15.820		G22AC00604	87,454	78,627
National and Regional Climate Adaptation Science Centers	15.820		G23AC00008	30,192	-
National and Regional Climate Adaptation Science Centers	15.820		G23AC00094	46,608	18,992
National and Regional Climate Adaptation Science Centers	15.820		G23AC00164-00	248,108	-
National and Regional Climate Adaptation Science Centers	15.820		G23AC00238-00	34,006	-
National and Regional Climate Adaptation Science Centers	15.820		G23AC00295	24,175	-
National and Regional Climate Adaptation Science Centers	15.820		G23AC00477	1,150,524	-
				2,523,127	110,435
Natural Resource Stewardship	15.944	Carnegie Mellon University	SUB # 1080492-486338P24AC00284	1,297	-
Natural Resource Stewardship	15.944		P21AC11408	138,570	-
				139,867	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945	Western Washington University	SUBAWARD NO 54133-A-Y3-AMD 3/P18AC00469	55,510	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		19-JV-11261919-092 -MOD 3	90,954	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P16AC00705	3,358	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P17AC00509	2,464	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P18AC00921	44,770	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00205	100,856	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00212 MOD 1	16,463	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00351	102,872	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00674	49,721	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00803	8,413	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P19AC00826	130,785	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00031	10,197	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00170-01	13,912	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00171	101,565	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00178	138,205	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00179	29,894	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00206	20,162	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00270-01 MOD 1	23,979	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00623	45,585	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P20AC00681-01	29,913	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P21AC10273	1,640	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P21AC11897	23,961	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P21AC11903	53,765	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P21AC12000-00	9,097	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P21AC12194	29,125	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P22AC00741-00	5,171	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P22AC02201-00	14,683	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC00128-00	18,774	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC00429	14,647	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC00488	61,235	9,769
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC01479-01	10,442	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC02088	27,597	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC02150-01	19,185	-

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Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC02191-00	759	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC02281-00	1,183	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AC02369-00	11,777	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		P23AM0157-01	17,367	-
				<hr/> 1,339,986	<hr/> 9,769
Cultural Resources Management	15.946		P23AC02355	28,769	-
Total for Research and Development Cluster				<hr/> 14,741,701	<hr/> 518,488
Alaska Native Science and Engineering	15.013			39,395	-
Good Neighbor Authority	15.015			78,888	-
Energy Community Revitalization Program (ECRP)	15.018			1,951,015	-
Safety of Dams on Indian Lands	15.065			87,479	-
Earth Mapping Resources Initiative	15.073			1,204,681	-
Cultural and Paleontological Resources Management	15.224			1,302,793	-
BLM Fuels Management and Community Fire Assistance Program Activities	15.228			88,689	-
Environmental Quality and Protection	15.236			44,989	-
Fisheries and Aquatic Resources Management	15.244			205,379	-
Plant Conservation and Restoration Management	15.245			105,346	-
Threatened and Endangered Species	15.246			70,782	-
Wildlife Resource Management	15.247			118,673	-
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250			363,231	-
Abandoned Mine Land Reclamation (AMLR)	15.252			2,272,123	-
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423			142,660	-
Federal Oil and Gas Royalty Management State and Tribal Coordination	15.427			122,807	-
National Petroleum Reserve - Alaska	15.439			6,348,785	6,348,785
Garrison Diversion Unit	15.518			1,299,391	-
Fish and Wildlife Management Assistance	15.608			2,024,274	-
Coastal Wetlands Planning, Protection and Restoration	15.614			15,172	-
Cooperative Endangered Species Conservation Fund	15.615			45,399	-
State Wildlife Grants	15.634			2,599,946	25,033
Alaska Subsistence Management	15.636	Orutsararmiut Native Council	F22AC01433/ COOP 23-058	15,011	-
Alaska Subsistence Management	15.636			<hr/> 2,104,721	<hr/> 4,051
				2,119,732	4,051
Migratory Bird Joint Ventures	15.637			53,980	-
Tribal Wildlife Grants	15.639	Chugach Regional Resource Commission	F23AP00524 / COOP 23-131	23,465	-
Alaska Migratory Bird Co-Management Council	15.643			42,285	-
Migratory Bird Conservation	15.647			11,819	-
Migratory Bird Monitoring, Assessment and Conservation	15.655			43,624	-
Endangered Species Recovery Implementation	15.657			96,070	-
Candidate Species Conservation	15.660			67,254	-
NFWF-USFWS Conservation Partnership	15.663	National Fish and Wildlife Foundation	F22AP03407 / 0801.23.078286	55,192	-

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NFWF-USFWS Conservation Partnership	15.663	National Fish & Wildlife Foundation	74008-0801.22, F21AC00276-00 N	9,575	-
NFWF-USFWS Conservation Partnership	15.663	Alaska SeaLife Center	SUBAWARD R0127-01 NCE	2,006	-
				66,773	-
Fish and Wildlife Coordination and Assistance	15.664			16,828	-
Yukon River Salmon Research and Management Assistance	15.671			218,746	-
Prescott Marine Mammal Rescue Assistance	15.683			76,347	-
U.S. Geological Survey Research and Data Collection	15.808			3,588,387	-
National Cooperative Geologic Mapping	15.810			398,075	-
National Geological and Geophysical Data Preservation	15.814			458,713	-
Volcano Hazards Program Research and Monitoring	15.818			726,629	-
Historic Preservation Fund Grants-In-Aid	15.904			1,611,245	342,943
Outdoor Recreation Acquisition, Development and Planning	15.916			1,061,797	295,463
Native American Graves Protection and Repatriation Act	15.922			49,764	-
National Maritime Heritage Grants	15.925			44,902	7,995
Save America's Treasures	15.929			170,302	-
Natural Resource Stewardship	15.944			7,209	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945			476,861	-
Cultural Resources Management	15.946			105,069	-
Bureau of Land Management Fire Suppression	15.999			472,625	-
Miscellaneous Fish & Wildlife Service	15.U01		1011309084	784,164	-
Galena Alaska Microgrid Riverine Hydrokinetics	15.U02		UofA agreement number	20,839	-
APL Yard Buskin	15.U03		NOAA15NRD01-0004	2,742	-
Total for U.S. Department of the Interior				99,671,705	9,488,408
U.S. Department of Justice					
Research and Development Cluster					
Evaluation of Alaska Department of Corrections Statewide Recidivism Reduction Strategic Plan	16.U01		ADN 2020013-4	15,227	-
Support for Research, Testing, and Evaluation of Counter-Unmanned Aerial Systems in Law Enforcement Operations	16.U02		15PNIJ-22-GK-00247-BRND	940,830	-
Total for Research and Development Cluster				956,057	-
Sexual Assault Services Formula Program	16.017			500,947	493,662
Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program	16.203			9,056	-
Alaska Full Faith and Credit Training and Technical Assistance Initiative	16.526			80,565	79,082
Juvenile Justice and Delinquency Prevention	16.540			430,054	167,101
National Criminal History Improvement Program (NCHIP)	16.554			925,994	433,864
Crime Victim Assistance	16.575			2,346,586	2,201,453
Crime Victim Compensation	16.576			(100,070)	-
Crime Victim Assistance/Discretionary Grants	16.582	University of Missouri	00071414-1	10,232	-
Crime Victim Assistance/Discretionary Grants	16.582	University of Missouri	00084426-1	28,212	-
				38,444	-
Drug Court Discretionary Grant Program	16.585			285,810	-
Violence Against Women Formula Grants	16.588			792,133	618,232
Residential Substance Abuse Treatment for State Prisoners	16.593			205,848	-

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Tribal Justice Systems	16.608			19,493	-
Project Safe Neighborhoods	16.609			13,090	-
Law Enforcement Mental Health and Wellness Act	16.710			173,634	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738			1,394,389	414,136
DNA Backlog Reduction Program	16.741			875,090	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742			197,954	5,225
Support for Adam Walsh Act Implementation Grant Program	16.750			335,000	-
Edward Byrne Memorial Competitive Grant Program	16.751			2,883	-
Congressionally Recommended Awards	16.753			2,854,951	2,626,843
Harold Rogers Prescription Drug Monitoring Program	16.754			445,017	-
Second Chance Act Reentry Initiative	16.812			840,952	-
NICS Act Record Improvement Program	16.813			781,032	297,370
Innovations in Community-Based Crime Reduction	16.817			392,281	-
Emergency Federal Law Enforcement Assistance Grant	16.824			1,635,024	1,635,024
National Sexual Assault Kit Initiative	16.833			130,882	-
Body Worn Camera Policy and Implementation	16.835			434,462	-
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838			31,132	-
Equitable Sharing Program	16.922			49,902	-
Total for U.S. Department of Justice				17,078,589	8,971,993
U.S. Department of Labor					
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	17.207			9,573,875	-
Jobs for Veterans State Grants	17.801			564,602	-
Total for Employment Service Cluster				10,138,477	-
WIOA Cluster					
WIOA Adult Program	17.258			3,702,082	-
WIOA Youth Activities	17.259			4,216,479	2,126,939
WIOA Dislocated Worker Formula Grants	17.278			6,546,524	-
Total for WIOA Cluster				14,465,085	2,126,939
Labor Force Statistics	17.002			699,893	-
Compensation and Working Conditions	17.005			66,691	-
COVID-19 Unemployment Insurance	17.225			(191,815)	-
Unemployment Insurance	17.225			92,879,062	-
				92,687,247	-
Senior Community Service Employment Program	17.235			1,522,305	73,446
Trade Adjustment Assistance	17.245			10,941	-
Work Opportunity Tax Credit Program (WOTC)	17.271			64,229	-
Temporary Labor Certification for Foreign Workers	17.273			118,729	-
Apprenticeship USA Grants	17.285			827,985	168,815
Community Project Funding/Congressionally Directed Spending	17.289			2,519	-
Occupational Safety and Health State Program	17.503			1,658,346	-
Consultation Agreements	17.504			714,928	-
Mine Health and Safety Grants	17.600			147,319	-
Total for U.S. Department of Labor				123,124,694	2,369,200
U.S. Department of State					

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Research and Development Cluster					
International Programs to Combat Human Trafficking	19.019	Research Foundation of the City University of New York	PO IB00591665 SUB F2067-02 MD3/SSJTIP22CA0001	58,426	-
Total for Research and Development Cluster				58,426	-
Energy Governance and Reform Programs	19.027	University of Utah	SUB 10058503-01 PO U000285871	73,952	-
AEECA/ESF PD Programs	19.900			662,149	521,478
Total for U.S. Department of State				794,527	521,478
U.S. Department of Transportation					
Federal Motor Carrier Safety Assistance Cluster					
Motor Carrier Safety Assistance	20.218			1,889,251	-
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237			393,110	-
Total for Federal Motor Carrier Safety Assistance Cluster				2,282,361	-
Federal Transit Cluster					
Federal Transit Capital Investment Grants	20.500			148,574	148,574
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526			1,388,083	1,386,193
Total for Federal Transit Cluster				1,536,657	1,534,767
Highway Planning and Construction Cluster					
Recreational Trails Program	20.219			1,392,730	426,174
Federal Lands Access Program	20.224			140,428	-
Total for Highway Planning and Construction Cluster				1,533,158	426,174
Highway Safety Cluster					
State and Community Highway Safety	20.600			1,965,487	787,461
National Priority Safety Programs	20.616			2,084,846	615,534
Total for Highway Safety Cluster				4,050,333	1,402,995
Research and Development Cluster					
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-017	422,408	-
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-19	831	-
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-20	906	-
Air Transportation Centers of Excellence	20.109		15-C-UAS-UAF-21	70,690	-
				494,835	-
Highway Planning and Construction	20.205		ADN 2538021	75,205	-
University Transportation Centers Program	20.701	University of Washington	UWSC10217	84,134	-
University Transportation Centers Program	20.701	University of Washington	BPO28344/69A3551747110 UWSC15064-PO-0100037279/UWSC15064-PO-0100037279 69A3551747129	105,913	-
University Transportation Centers Program	20.701			1,516,766	968,293
				1,706,813	968,293
Total for Research and Development Cluster				2,276,853	968,293
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513			374,950	340,033
Total for Transit Services Programs Cluster				374,950	340,033
COVID-19 Airport Improvement Program	20.106			45,550,057	-
Airport Improvement Program	20.106			293,956,139	-
				339,506,196	-
Highway Research and Development Program	20.200			138,445	-
COVID-19 Highway Planning and Construction	20.205			934,498	815,723
Highway Planning and Construction	20.205			687,538,767	3,649,193
				688,473,265	4,464,916
Highway Training and Education	20.215			238,499	-
Federal Lands Access Program	20.224			3,321,230	-
Commercial Driver's License Program Implementation Grant	20.232			5,245	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505			1,572,069	1,209,589

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COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	20.509			3,618,066	2,996,963
Formula Grants for Rural Areas and Tribal Transit Program	20.509			59,244,204	7,720,360
				62,862,270	10,717,323
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608			707,703	-
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614			35,739	-
Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program	20.941			1,211,873	-
Clean-up Contaminated Sites in Alaska	20.U01		DTFAWN-15-A-80000 & 697DCK-20-H-00009	116,157	-
Total for U.S. Department of Transportation				1,110,243,003	21,064,090
U.S. Department of Treasury					
COVID-19 Coronavirus Relief Fund	21.019			962,996	963,097
COVID-19 Emergency Rental Assistance	21.023			11,015,089	10,258,918
COVID-19 - Homeowner Assistance Fund	21.026			1,957,071	1,353,422
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Municipality of Anchorage	2022 ARPA 2	24,044	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			25,335,825	10,432,352
				25,359,869	10,432,352
COVID-19 Coronavirus Capital Projects Fund	21.029			7,349,429	7,349,429
State Small Business Credit Initiative Technical Assistance Grant Program	21.031			76,244	-
Total for U.S. Department of Treasury				46,720,698	30,357,218
Equal Employment Opportunity Commission					
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002			119,700	-
Total for Equal Employment Opportunity Commission				119,700	-
General Services Administration					
Donation of Federal Surplus Personal Property	39.003			3,093,310	-
Total for General Services Administration				3,093,310	-
National Aeronautics and Space Administration					
Research and Development Cluster					
Science	43.001	Arizona State University	ASUB00000752/80NSSC21M0007	32,280	-
Science	43.001	Carnegie Mellon University	SUB# 1110245-	40,396	-
Science	43.001	Carnegie Mellon University	439456/80NSSC20K12961110244-438416/80NSSC20K1595	22,273	-
Science	43.001	Clemson University	2378-204-2015147/80NSSC22K0018	18,373	-
Science	43.001	Clemson University	2425-204-2015473/80NSSC22K1010	48,586	-
Science	43.001	Columbia University	1(GG015418) / PO#G13877/G13974/80NSSC19M0109	24,807	-
Science	43.001	Cornell University	SUBAWARD # 142076-22019/NASA PSTARR Award #80NSSC20K1133	39,830	-
Science	43.001	Dartmouth College	R1812/80NSSC24M0028	596	-
Science	43.001	Embry-Riddle Aeronautical University	61684-03/80NSSC21K1354	81,922	-
Science	43.001	Embry-Riddle Aeronautical University	61704-01 / PO#272608/80NSSC22K0310	16,274	-
Science	43.001	JPL	1666752/80NM0018D0004	33,151	-
Science	43.001	JPL	1670285/80NM0018D0004	12,290	-
Science	43.001	Montana State University	NEBP-131/80NSSC22M0003	26,087	-
Science	43.001	New Jersey Institute of Technology (NJIT)	(NP) 997484/80NSSC21K0132	53,503	-
Science	43.001	Purdue University	12000447-022/80NSSC22K1252	130,988	-
Science	43.001	Space Science Institute	SUBAWD NO. 01090/80NSSC21K1683	36,921	-
Science	43.001	Stanford University	SUBAWARD #63330994-266957/80NSSC24M0011	14,264	-

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Science	43.001	University of California Berkeley	00010895 PO#BB01534160/80NSSC21K1690	71,822	-
Science	43.001	University of California Los Angeles	2090 G XA211/80NSSC18K0937	1,596	-
Science	43.001	University of Colorado, Boulder	SUB# 1564031/PO#: 1001876101/80NSSC23K0848	12,382	-
Science	43.001	University of Colorado	SUB# 1564756/PO# 1001925706/80NSSC23M0192	3,049	-
Science	43.001	University of Maryland	NASA0092-02/80NSSC22K0578	42,361	-
Science	43.001	University of Memphis	A20-0099-S001-A03 MOD4 NCE/80NSSC19K1096	35,489	-
Science	43.001	University of New Hampshire	PZL0255/80NSSC22K0642	42,344	-
Science	43.001	University of New Hampshire	SUB # PZL0352/80NSSC24K0237	7,623	-
Science	43.001	University of Washington	UWSC13748 BPO66535/80NSSC22K0682	1,683	-
Science	43.001	Woodwell Climate Research Center	BGX411-01/80NSSC23K0686	5,730	-
Science	43.001		80GSFC18C0138	503,065	12,000
Science	43.001		80GSFC23CA046	12,937,925	24,000
Science	43.001		80NNSC21K0961	7,471	-
Science	43.001		80NSSC18K0797	84,096	81,483
Science	43.001		80NSSC18K1376	69,249	-
Science	43.001		80NSSC19K0553 P00003 NCE	10,241	-
Science	43.001		80NSSC19K0822	4,259	-
Science	43.001		80NSSC19K0843	252,913	183,015
Science	43.001		80NSSC19K0844	109,934	35,152
Science	43.001		80NSSC19K0941	53,123	-
Science	43.001		80NSSC19K1236	18,678	-
Science	43.001		80NSSC20K0073	947	-
Science	43.001		80NSSC20K0315	65,158	16,211
Science	43.001		80NSSC20K0761	33,039	-
Science	43.001		80NSSC20K0922	97,327	89,999
Science	43.001		80NSSC20K1068	56,777	12,769
Science	43.001		80NSSC20K1279	463,794	267,266
Science	43.001		80NSSC20K1513	50,443	-
Science	43.001		80NSSC20K1757	160,768	-
Science	43.001		80NSSC21K0264	34,913	-
Science	43.001		80NSSC21K0428	138,678	32,569
Science	43.001		80NSSC21K0626	93,990	-
Science	43.001		80NSSC21K0748	215,551	59,559
Science	43.001		80NSSC21K0858	81,513	-
Science	43.001		80NSSC21K1174	243,433	-
Science	43.001		80NSSC21K1595	38,442	-
Science	43.001		80NSSC21K1599	29,868	-
Science	43.001		80NSSC21K1820	54,166	-
Science	43.001		80NSSC21K1913	288,403	-
Science	43.001		80NSSC21K2009	131,898	65,648
Science	43.001		80NSSC21K2074	40,965	-
Science	43.001		80NSSC21M0059	36,022	-
Science	43.001		80NSSC22K0008	19,124	-
Science	43.001		80NSSC22K0274	13,131	-
Science	43.001		80NSSC22K0304	1,961	-
Science	43.001		80NSSC22K0311	206,528	22,994
Science	43.001		80NSSC22K0367	21,707	-
Science	43.001		80NSSC22K0579	367,150	242,839
Science	43.001		80NSSC22K0988	27,729	-
Science	43.001		80NSSC22K1055	82,348	-
Science	43.001		80NSSC22K1089	29,922	-
Science	43.001		80NSSC22K1255	48,913	-
Science	43.001		80NSSC22K1257	36,591	-
Science	43.001		80NSSC22K1270	72,377	-
Science	43.001		80NSSC22K1302	26,890	-
Science	43.001		80NSSC22K1780	117,192	63,128
Science	43.001		80NSSC22K1868	88,340	-
Science	43.001		80NSSC22K1915	167,083	-
Science	43.001		80NSSC23K0033	30,564	-
Science	43.001		80NSSC23K0227	114,984	-
Science	43.001		80NSSC23K0341	51,114	-
Science	43.001		80NSSC23K0469	12,003	-
Science	43.001		80NSSC23K0529	74,963	-
Science	43.001		80NSSC23K0665	112,833	72,276
Science	43.001		80NSSC23K0879	50,795	-
Science	43.001		80NSSC23K0945	65,978	-
Science	43.001		80NSSC23K1112	140,788	-
Science	43.001		80NSSC23K1122	103,122	9,670
Science	43.001		80NSSC23K1419	200,814	-
Science	43.001		80NSSC24K0117	19,089	-
Science	43.001		80NSSC24K0235	797	-
Science	43.001		80NSSC24K0850	7,417	-
Science	43.001		80NSSC24M0042	6,119	-

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Science	43.001		NNX16AC52A	658,051	23,533
Science	43.001		NNX17AI38G	50,550	11,239
Science	43.001		SUBCONTRACT NO. 1639003	21,561	-
Science	43.001		SUBCONTRACT NO. 1666039	80,275	-
				20,392,472	1,325,350
Office of Stem Engagement (OSTEM)	43.008	Universities Space Research Association	SUBK-23-0038/P23-0287/80NSSC23M0078	407	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC19M0154	16	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC20M0070	990,002	74,496
Office of Stem Engagement (OSTEM)	43.008		80NSSC20M0212	161,970	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC20M0266	421,346	403,763
Office of Stem Engagement (OSTEM)	43.008		80NSSC21K1653	109,110	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC21M0321	160,930	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC22M0046	201,363	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC22M0176	360,735	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC22M0235	24,963	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC23M0070	57,849	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC23M0118	84,330	-
Office of Stem Engagement (OSTEM)	43.008		80NSSC24K0526	35,699	-
Office of Stem Engagement (OSTEM)	43.008		AWARD 80NSSC24K0486	53,556	-
				2,662,276	478,259
Time History of Events and Macroscale Interactions during Substorms (THEMIS) - Extended Phase E FY21	43.U01	University of California	SUB# 00010657/PO#BB01694894/NA S5-02099	93,627	-
AGN Feeding and Feedback in NGC 4151	43.U02		JWST-AR-02554.004-A	7,853	-
Dust in the Wind: testing a new paradigm for the nature of AGN feedback	43.U03		JWST-GO- 02064.009-A	2,767	-
Closing in on the Launching Sites of AGN outflows	43.U04		JWST-GO-01670.002-A AMND 1	56,843	-
Contributions of tundra and boreal systems to radiative forcing in North America and Russia under contemporary and future conditions	43.U05	Woodwell Climate Research Center	WOODWELL-TG0701-02/80NSSC22K1254	14,240	-
Modular Spectrometer for Atmosphere and Ionosphere Characterization (MoSAIC) Investigation (GDC-MoSAIC-UMBC)	43.U06	University of Maryland	NASA0104-03/80G5FC23CA032	6,260	-
Resources for Exploration & Science of OUR Cosmic Environment (RESOURCE)	43.U07	Bay Area Environmental Research Institute - BAER	BAER 6/16/23/80NSSC20M0037	12,694	-
Unveiling the AGN-host connection with PAH molecules (JWST-GO-03535)	43.U08		AWARD JWST-GO-03535.002-A	7,907	-
Total for Research and Development Cluster				23,256,939	1,803,609
Total for National Aeronautics and Space Administration				23,256,939	1,803,609
Institute of Museum and Library Services					
COVID-19 Grants to States	45.310			(656)	(656)
Grants to States	45.310			1,170,502	890,829
				1,169,846	890,173
Total for Institute of Museum and Library Services				1,169,846	890,173
National Endowment for the Arts					
COVID-19 Promotion of the Arts Partnership Agreements	45.025			4,650	2,500
Promotion of the Arts Partnership Agreements	45.025			733,794	352,987
				738,444	355,487
Total for National Endowment for the Arts				738,444	355,487
National Endowment for the Humanities					
Promotion of the Humanities Division of Preservation and Access	45.149			27,735	-
Promotion of the Humanities Research	45.161			4,245	-
Total for National Endowment for the Humanities				31,980	-
National Science Foundation					
Research and Development Cluster					
Engineering	47.041		1752601 (CBET)	105,568	-
Engineering	47.041		2034380 (CMMI)	85,546	-
Engineering	47.041		2114015 (CMMI)	4,698	-
Engineering	47.041		2150389 (EEC)	123,373	-
Engineering	47.041		FAIN 1825490	1,281	-
				320,466	-

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Mathematical and Physical Sciences	47.049	University of Delaware	2209483-UDR0000260-001/2209483-000	93	-
Mathematical and Physical Sciences	47.049		1806113 MOD 1	54,917	-
Mathematical and Physical Sciences	47.049		1909869 (DMS)	73,352	-
Mathematical and Physical Sciences	47.049		1911242 NCE 083123	2,071	-
Mathematical and Physical Sciences	47.049		2009980 (DMS)	135,433	-
Mathematical and Physical Sciences	47.049		2010617 (PHY)	142,518	-
Mathematical and Physical Sciences	47.049		2019123	8,375	-
Mathematical and Physical Sciences	47.049		2051760 (DMS)	89,529	-
Mathematical and Physical Sciences	47.049		2203761-000	113,267	-
Mathematical and Physical Sciences	47.049		2203776 (DMS)	3,256	-
Mathematical and Physical Sciences	47.049		2206443	65,232	-
Mathematical and Physical Sciences	47.049		2308377	20,006	-
Mathematical and Physical Sciences	47.049		FAIN 2308393	5,723	-
				713,772	-
Geosciences	47.050	Columbia University	43E(GG009393-04)/SAPO G17259/1450528	76,361	-
Geosciences	47.050	Columbia University	43D(GG009393-04)/SAPO G17259/1450528 (OCE)	62,316	-
Geosciences	47.050	Columbia University	1(GG013282-01)/PO SAPO G16078/1839198 (OPP)	81,409	-
Geosciences	47.050	Cornell University	SA-140804-21466-MOD2/AGS-2146187	43,102	-
Geosciences	47.050	Georgetown University	SUB AWD7774077-GR206621 MOD 3/1940193	36,336	-
Geosciences	47.050	Massachusetts Institue of Technology	SUBAWARD NO. 107294/AGS-1726377	76,855	-
Geosciences	47.050	North Carolina State University	PAM-P23-001127-SA01/2303608	6,890	-
Geosciences	47.050	Oregon State University	SUBAWARD # S2089C-B/1929992 (OPP)	34,011	-
Geosciences	47.050	Pennsylvania State University	S000076-NSF MOD4 ALF-NCE/ICER-1927827	38,368	-
Geosciences	47.050	Pennsylvania State University	S000079-NSF/ICER-1927827	109,184	-
Geosciences	47.050	Pennsylvania State University	5814-UAF-NSF-5369/OPP-1745369	17,388	-
Geosciences	47.050	Princeton University	SUB00000611	4,374	-
Geosciences	47.050	University of California, San Diego	2023545 - 706026/2023545	56,302	-
Geosciences	47.050	University of Colorado	1560318/ PO 1001469934/2040729 (ICER)	49,668	-
Geosciences	47.050	University of Georgia	SUB000002210/1940082 (ICER)	219	-
Geosciences	47.050	University of Georgia	AWD-002863-G11/2131914 (AGS)	28,007	-
Geosciences	47.050	University Of Hawaii	OCE-1736906 - MA1892	42,862	-
Geosciences	47.050	University of Texas at Austin	UTAU-SUB00000050AM2/1656026	43,046	-
Geosciences	47.050	Woodwell Climate Research Center	WOODWELL-BGX403-02/2052107	34,056	-
Geosciences	47.050		1424042 (PLR/OPP)	49,751	44,469
Geosciences	47.050		1522836 (OPP)	4,884	-
Geosciences	47.050		1523160 (OPP)	125	-
Geosciences	47.050		1651464 (AGS)	139,161	-
Geosciences	47.050		1654663 (OCE)	65,701	-
Geosciences	47.050		1656070 (OCE)	745,676	304,491
Geosciences	47.050		1735862 (OPP)	91,149	48,982
Geosciences	47.050		1737286 (OPP)	2,235	-
Geosciences	47.050		1737643 (OPP)	28,758	-
Geosciences	47.050		1737750 (OPP)	45,898	-
Geosciences	47.050		1745023 (OPP)	19,870	-
Geosciences	47.050		1745508 NCE 063023	85,609	-
Geosciences	47.050		1749081 (OPP)	55,215	-
Geosciences	47.050		1753397 (OPP)	100,285	-
Geosciences	47.050		1806213 (OPP)	44,424	-
Geosciences	47.050		1820883 (OPP)	60,848	7,000
Geosciences	47.050		1821017 (OPP)	43,586	-
Geosciences	47.050		1823567 (OCE)	1,261,814	-
Geosciences	47.050		1827437 (OCE)	11,245,782	-
Geosciences	47.050		1828743 (OPP)	440,005	34,804
Geosciences	47.050		1829161 (AGS)	27,822	-
Geosciences	47.050		1836340 (OPP)	148,749	-
Geosciences	47.050		1836523 (OPP)	421,015	-
Geosciences	47.050		1839192 (OPP)	121,239	-
Geosciences	47.050		1841948 (OCE)	203,884	123,415
Geosciences	47.050		1848542 (OPP)	148,563	-
Geosciences	47.050		1850578 (OPP)	23,075	-
Geosciences	47.050		1854725 002 NCE 043023	60,910	-
Geosciences	47.050		1855126 (ICER)	593,301	-
Geosciences	47.050		1901614 (EAR)	70,930	-
Geosciences	47.050		1903735 (OPP)	142,480	-
Geosciences	47.050		1917536 (EAR)	150,324	-

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Geosciences	47.050		1922671 (OCE)	17,693	-
Geosciences	47.050		1927537 (ICER)	80,425	-
Geosciences	47.050		1927708 (ICER)	149,824	-
Geosciences	47.050		1927750 (ICER)	274,295	-
Geosciences	47.050		1928237 (ICER)	410,633	-
Geosciences	47.050		1928243 (ICER)	57,085	-
Geosciences	47.050		1928259 (ICER)	83,038	-
Geosciences	47.050		1928883 (AGS)	61,545	-
Geosciences	47.050		1937715 (OCE)	301,727	119,518
Geosciences	47.050		2002561 (AGS)	66,715	-
Geosciences	47.050		2015765 (AGS)	96,676	-
Geosciences	47.050		2019232 (ICER)	37,204	-
Geosciences	47.050		2019234 (AGS)	622,360	56,468
Geosciences	47.050		2019235 (EAR)	19,105	-
Geosciences	47.050		2022438 (ICER)	73,033	-
Geosciences	47.050		2022571 (ICER)	37,522	-
Geosciences	47.050		2022577 (ICER)	166,935	-
Geosciences	47.050		2022590 (ICER)	164,402	-
Geosciences	47.050		2022618 (ICER)	176,460	-
Geosciences	47.050		2022628 (ICER)	7,003	-
Geosciences	47.050		2022705 NCE 073123	29,439	-
Geosciences	47.050		2022707 (ICER)	3,477	-
Geosciences	47.050		2023300 (ICER)	129,959	-
Geosciences	47.050		2025764	51,314	-
Geosciences	47.050		2026821 (AGS)	197,114	-
Geosciences	47.050		2029747 (AGS)	154,138	-
Geosciences	47.050		2039276 (AGS)	17,017	-
Geosciences	47.050		2048628 (AGS)	232,557	-
Geosciences	47.050		204865-001	32,577	-
Geosciences	47.050		2052569 (EAR)	24,569	-
Geosciences	47.050		2052584 (OCE)	206,426	-
Geosciences	47.050		2054361 (AGS)	1,656,566	-
Geosciences	47.050		2109134	2,855	-
Geosciences	47.050		2120831 (EAR)	108,684	-
Geosciences	47.050		2123189 (OCE)	28,414	-
Geosciences	47.050		2126965 (ICER)	466,093	-
Geosciences	47.050		2127171 (ICER)	85,165	-
Geosciences	47.050		2127172-000	67,660	-
Geosciences	47.050		2127283-000	92,958	-
Geosciences	47.050		2127347 (ICER)	35,459	-
Geosciences	47.050		2127365-000	65,125	-
Geosciences	47.050		2127430 (ICER)	354,226	-
Geosciences	47.050		2127443-000	91,216	-
Geosciences	47.050		2129253 (ICER)	29,765	-
Geosciences	47.050		2152252 (EAR)	55,946	-
Geosciences	47.050		2153779 (EAR)	49,242	-
Geosciences	47.050		2205954 (OCE)	83,714	-
Geosciences	47.050		2218920 (EAR)	19,337	-
Geosciences	47.050		2220222	12,272	-
Geosciences	47.050		2220561 (RISE)	134,238	-
Geosciences	47.050		2220615 (RISE)	485,174	-
Geosciences	47.050		2220627 (RISE)	89,252	-
Geosciences	47.050		2222592 (OPP)	33,686	-
Geosciences	47.050		2227821	74,150	-
Geosciences	47.050		2228064 (RISE)	76,310	-
Geosciences	47.050		2232282 AGS	182,385	-
Geosciences	47.050		2238368-000	51,792	-
Geosciences	47.050		2242222 (OCE)	122,865	-
Geosciences	47.050		2305846 (OCE)	1,378,205	-
Geosciences	47.050		2308646	54,379	-
Geosciences	47.050		2318375	697,867	56,774
Geosciences	47.050		2318383	1,275	-
Geosciences	47.050		2318384	34,595	-
Geosciences	47.050		2322806	425,007	117,080
Geosciences	47.050		2324718	33,485	-
Geosciences	47.050		2325290-000	45,029	-
Geosciences	47.050		2329980 (AGS)	90,110	-
Geosciences	47.050		2337313	40,200	-
Geosciences	47.050		EAR-2342129	74,189	-
Geosciences	47.050		FAIN 1824550 NCE 083123	10,160	-
Geosciences	47.050		FAIN 1836873 MOD 4	125,554	-
Geosciences	47.050		FAIN 1927312	106,269	-
Geosciences	47.050		FAIN 1927563	180,212	2,577
Geosciences	47.050		FAIN 1937595	58,912	-
Geosciences	47.050		FAIN 2022876 MOD 2	46,604	-
Geosciences	47.050		FAIN 2220624 MOD 1	155,708	-
Geosciences	47.050		FAIN 2318277	30,253	-
Geosciences	47.050		FAIN 2318385-000 / UAF S30700	26,096	-
Geosciences	47.050		S001748-NSF	30,362	-
				29,665,109	915,578
Computer and Information Science and Engineering	47.070	University of Maryland	NSF00123-01 **PENDING**/2118285	221,915	-

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Computer and Information Science and Engineering	47.070		1829281 (CNS)	45,057	-
Computer and Information Science and Engineering	47.070		2104052 (OAC)	46,432	-
Computer and Information Science and Engineering	47.070		2221649 (CNS)	19,431	-
Computer and Information Science and Engineering	47.070		2320196	626,475	-
Computer and Information Science and Engineering	47.070		AWARD 2024-67022-41558 MOD 2	157,701	-
				1,117,011	-
Biological Sciences	47.074	Arizona State University	ASUB00000699/2040194	2,994	-
Biological Sciences	47.074	Field Museum of Natural History	50131-1-FDP/2001509	10,696	-
Biological Sciences	47.074	University of Colorado, Boulder	1560969 / PO# 1001535133/DBI 2101846	31,723	-
Biological Sciences	47.074	University of Idaho	AW5809-826665/2131837 (DBI)	356	-
Biological Sciences	47.074		1636476 (DEB)	1,037,974	42,000
Biological Sciences	47.074		1756191 (IOS)	38,355	-
Biological Sciences	47.074		1759964 (DBI)	3,195	-
Biological Sciences	47.074		1853384 MOD 1	165,730	103,159
Biological Sciences	47.074		1926632 (DEB)	22,473	-
Biological Sciences	47.074		1946083-002	3,044	-
Biological Sciences	47.074		2011276 (DEB)	26,746	-
Biological Sciences	47.074		2025813 (IOS)	22,280	-
Biological Sciences	47.074		2113463 (IOS)	61,373	-
Biological Sciences	47.074		2128242 (IOS)	143,364	-
Biological Sciences	47.074		2133825 (IOS)	16,871	-
Biological Sciences	47.074		2224776	864,878	114,200
Biological Sciences	47.074		2312378	24,564	-
Biological Sciences	47.074		DZFJT2KH9C43: 2321306-000	6,229	-
Biological Sciences	47.074		FAIN 2217370-000	75,574	3,303
				2,558,419	262,662
Social, Behavioral, and Economic Sciences	47.075	George Mason University	E2055651/2135538	17,939	-
Social, Behavioral, and Economic Sciences	47.075		2019607 (BCS)	32,095	-
Social, Behavioral, and Economic Sciences	47.075		2022699	124,835	-
Social, Behavioral, and Economic Sciences	47.075		2121904 (BCS)	13,044	-
Social, Behavioral, and Economic Sciences	47.075		PD-266988-19	24,485	-
				212,398	-
Education and Human Resources	47.076	Auburn University	21-COSAM-200840-UAK-ANC-MOD5/2119902	105	-
Education and Human Resources	47.076	South Dakota State University	3TB188/2209594	78,716	-
Education and Human Resources	47.076	University of New Hampshire	P0082372/2125868	28,677	-
Education and Human Resources	47.076	Washington State University	140262-SPC003497/2115712 (DRL)	13,467	-
Education and Human Resources	47.076		1712794-005 DTD 8.23.21	2,129	-
Education and Human Resources	47.076		1713155 (DRL)	321,542	-
Education and Human Resources	47.076		1713156 (DRL)	12	-
Education and Human Resources	47.076		1801194	19,409	-
Education and Human Resources	47.076		1810778 (DRL)	251,142	25,421
Education and Human Resources	47.076		1850561 (DRL)	346,998	-
Education and Human Resources	47.076		1913751 (HRD)	27,441	-
Education and Human Resources	47.076		2022190 (DGE)	900,889	-
Education and Human Resources	47.076		2030114	25,572	-
Education and Human Resources	47.076		2030174	157,418	-
Education and Human Resources	47.076		2044072 (DUE)	49,573	-
Education and Human Resources	47.076		2050559 (DUE)	26,971	-
Education and Human Resources	47.076		2113265 (HRD)	23,563	-
Education and Human Resources	47.076		2201324 (DRL)	1,026,402	-
Education and Human Resources	47.076		2235201 (DGE)	358,230	-
Education and Human Resources	47.076		AWARD 2044101	46,867	-
Education and Human Resources	47.076		FAIN 1850556	34,951	-
Education and Human Resources	47.076		FAIN 2050440	183,049	-
Education and Human Resources	47.076		FAIN 2308786-002	342,639	-
				4,265,762	25,421
Polar Programs	47.078	Alaska Native Tribal Health Consortium	22-U-378253 AMEND 1	14,520	-
Polar Programs	47.078	Northern Arizona University	1004919-01/2116862 (OPP)	12,467	-
Polar Programs	47.078	Pennsylvania State University	5003911-NSF/OPP 2306041	1,054	-
Polar Programs	47.078	Pennsylvania State University	5003461-NSF/OPP-2225982	249	-
Polar Programs	47.078	The University of Texas at Austin - Geol.	UTAUS-SUB00001153/2322664	4,526	-
Polar Programs	47.078	University of Missouri	C00080782-1/2327574	7,371	-
Polar Programs	47.078		1623461 (OPP)	10,686	-
Polar Programs	47.078		1724523 (OPP)	641,575	59
Polar Programs	47.078		1832238 (OPP)	977,427	-
Polar Programs	47.078		1916575 (OPP)	167,845	-
Polar Programs	47.078		1929566 (OPP)	152,489	-
Polar Programs	47.078		1935816 (OPP)	616,346	4,264
Polar Programs	47.078		1936378 (OPP)	160,334	-
Polar Programs	47.078		1936752 (OPP)	316,487	-
Polar Programs	47.078		1936805 (OPP)	550,349	-

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Polar Programs	47.078		1949672 (OPP)	57,772	-
Polar Programs	47.078		1954241 (OPP)	169,262	16,636
Polar Programs	47.078		2001449 (OPP)	65,416	-
Polar Programs	47.078		2015878 (OPP)	36,042	-
Polar Programs	47.078		2024208 (OPP)	1,767,478	-
Polar Programs	47.078		2026716 (OPP)	50,124	-
Polar Programs	47.078		2029459 (OPP)	184,158	-
Polar Programs	47.078		2032029 MOD 2 NCE 083123	6,285	-
Polar Programs	47.078		2032417 (OPP)	84,667	-
Polar Programs	47.078		2035404 (OPP)	282	-
Polar Programs	47.078		2040240 (OPP)	265,686	-
Polar Programs	47.078		2040323 (OPP)	63,555	-
Polar Programs	47.078		2040541 (OPP)	902,780	173,383
Polar Programs	47.078		2051846	167,894	-
Polar Programs	47.078		2053084 (OPP)	81,699	-
Polar Programs	47.078		2114051 (OPP)	549,115	-
Polar Programs	47.078		2117052 (OPP)	577,145	-
Polar Programs	47.078		2124824 (OPP)	45,147	-
Polar Programs	47.078		2131691(OPP)	232,216	-
Polar Programs	47.078		2133494-000	137,600	-
Polar Programs	47.078		2133706 (OPP)	200,825	-
Polar Programs	47.078		2134867 (OPP)	19,615	-
Polar Programs	47.078		2140157-000	5,541	-
Polar Programs	47.078		2143546 (OPP)	126,353	-
Polar Programs	47.078		2143928 (EAR)	28,128	-
Polar Programs	47.078		2148057 (OPP)	9,435	-
Polar Programs	47.078		2203061 (OPP)	2,025	-
Polar Programs	47.078		2206846 (OPP)	34,635	-
Polar Programs	47.078		2210918 (OPP)	12,866	-
Polar Programs	47.078		2219216-000	154,392	-
Polar Programs	47.078		2221133 (OPP)	3,642,015	-
Polar Programs	47.078		2224192 (OPP)	27,479	17,754
Polar Programs	47.078		2230327 (OPP)	18,185	-
Polar Programs	47.078		2232922 (OPP)	26,134	-
Polar Programs	47.078		2234118	7,933	-
Polar Programs	47.078		2234730	28,386	-
Polar Programs	47.078		2234731 (OPP)	66,061	-
Polar Programs	47.078		2243445 (BCS)	94,927	-
Polar Programs	47.078		2246600	78,445	-
Polar Programs	47.078		2309906	19,143	-
Polar Programs	47.078		2310505	130,223	-
Polar Programs	47.078		2311074	15,626	-
Polar Programs	47.078		2317931	134,586	-
Polar Programs	47.078		2321022-OPP	23,973	-
Polar Programs	47.078		2329997	46,293	-
Polar Programs	47.078		2330923	9,707	-
Polar Programs	47.078		2332346	17,062	-
Polar Programs	47.078		AWARD ID: 1604249-001	35,854	23,141
Polar Programs	47.078		FAIN 2032786-000	124,751	-
Polar Programs	47.078		FAIN 2032787 NCE 053123	7,655	-
Polar Programs	47.078		FAIN 2138993	52,137	-
Polar Programs	47.078		FAIN 2148058-000-MOD1	11,044	-
Polar Programs	47.078		FAIN 2323562-000	47,054	-
				14,336,536	235,237
Office of International Science and Engineering	47.079		1927553 (OISE)	404,815	1,163
Office of International Science and Engineering	47.079		2246405-000	9,582	-
				414,397	1,163
Integrative Activities	47.083	Boise State University	8220-PO139246/1826801	132,409	-
Integrative Activities	47.083	South Dakota School of Mines & Technology	SDSMT-UAA 21-07-AMD2 ALF 2/28/2019597	59,088	-
Integrative Activities	47.083	University of Arizona	732019/2242925	41,880	-
Integrative Activities	47.083	University of Montana	2119689-PG22-66463-02 YR3	102,875	-
Integrative Activities	47.083		1757348 (OIA)	2,576,388	-
Integrative Activities	47.083		1920965 (OIA)	857,579	322,496
Integrative Activities	47.083		1929217 (OIA)	8,104	-
Integrative Activities	47.083		2132217 (OIA)	24,983	-
Integrative Activities	47.083		2208858 (OIA)	607	-
Integrative Activities	47.083		2229759 (OIA)	91,891	-
Integrative Activities	47.083		2229770 (OIA)	86,542	-
Integrative Activities	47.083		2229772-000	46,959	-
Integrative Activities	47.083		2316402	46,101	-
Integrative Activities	47.083		2327456	34,917	-
Integrative Activities	47.083		2344553 (OIA)	22,785	-
Integrative Activities	47.083		FAIN 1929173 MOD 1	69,157	-
Integrative Activities	47.083		FAIN 2327252-000	91,560	-
				4,293,825	322,496
NSF Technology, Innovation, and Partnerships	47.084		2322740	2,051	-
PFISR Operations and Maintenance Support	47.U01	SRI International	SUB# 35444/AGS-1840962	461,271	-

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Precipitating Change With Alaskan and Hawaiian Schools: Bridging Indigenous and Western Science While Modeling Mitigation of Coastal Erosion	47.U02	The Concord Consortium	DRL-2101198/Subaward No. 354.21.01 MOD 2	101,351	-
AccelNet-Implementation: Crustal Ocean Biosphere Research Accelerator (COBRA)	47.U03	Bigelow Labs	2114593/301050B	20,634	-
Belmont Forum Collaborative Research: AWERRS Arctic Wetlands Ecosystems – Resilience through Restoration & Stewardship	47.U04		2114864	29,328	-
TFS 4th CA Supplement	47.U05		1623461	3,986	-
CR: EAGER: Monitoring Nearshore Ice and Closing the Arctic tide-gauge with GNSS-Reflectometry (MONICA)	47.U06		OPDGI 23-285, 2321314	7,814	-
Conference: Workshop to Grow Aspiring PIs in the Computer and Information Sciences in Alaska and Neighboring Regions	47.U07		FAIN 2337286-000	2,151	-
RII Track-4:@NASA: Wind-induced noise in the prospective seismic data measured in the Venusian surface environment	47.U08		2327422	32,374	-
Total for Research and Development Cluster				58,558,655	1,762,557
Total for National Science Foundation				58,558,655	1,762,557
Small Business Administration					
Small Business Development Centers	59.037			1,108,308	-
Federal and State Technology Partnership Program	59.058			92,296	-
Congressional Grants	59.059			602,208	-
State Trade Expansion	59.061			9,741	-
Total for Small Business Administration				1,812,553	-
U.S. Department of Veterans Affairs					
Department of Veterans Affairs	14.218			45,100	-
Veterans Transportation Project	64.035			244,895	-
Veterans Housing Guaranteed and Insured Loans	64.114			70,183,777	-
Department of Veterans Affairs	64.U01			1,980,998	-
Total for U.S. Department of Veterans Affairs				72,454,770	-
Environmental Protection Agency					
Clean Water State Revolving Fund Cluster					
Capitalization Grants for Clean Water State Revolving Funds	66.458			5,992,304	5,917,383
Total for Clean Water State Revolving Fund Cluster				5,992,304	5,917,383
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds	66.468			12,353,411	7,347,153
Total for Drinking Water State Revolving Fund Cluster				12,353,411	7,347,153
Research and Development Cluster					
Congressionally Mandated Projects	66.202		84053201	986,944	-
Regional Wetland Program Development Grants	66.461	Chugach Regional Resources Commission	CD01J93201-0 SUB 395-UAA-1MOD2	316	-
Regional Wetland Program Development Grants	66.461	Chugach Regional Resources Commission	SUBAWARD 396	26,721	-
Regional Wetland Program Development Grants	66.461		CD01J69401 MOD 1	31,017	-
				58,054	-
Science To Achieve Results (STAR) Research Program	66.509		84047901-0	263,694	62,172
Performance Partnership Grants	66.605		FAIN 00J84605	71,427	-
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		FAIN 83968501-1	20,694	-
Innovations in sampling, (bio)analytical chemistry, and analytics to characterize disinfectant use tradeoffs in U.S water systems for minimizing exposure to opportunistic pathogens and DBP's	66.U01	University of Minnesota	CR-84060501-0/A010348202	15,879	-
Total for Research and Development Cluster				1,416,692	62,172

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Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034			613,596	-
Diesel Emissions Reduction Act (DERA) State Grants	66.040			531,044	479,404
Climate Pollution Reduction Grants	66.046			769,353	-
Congressionally Mandated Projects	66.202			19,391,411	1,431,611
Multipurpose Grants to States and Tribes	66.204			15,350	-
Water Pollution Control State, Interstate, and Tribal Program Support	66.419			138,267	-
State Public Water System Supervision	66.432			2,800,004	-
State Underground Water Source Protection	66.433			166,000	-
Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	66.442			38,270	-
Sewer Overflow and Stormwater Reuse Municipal Grant Program	66.447			342,691	371,170
Water Quality Management Planning	66.454			162,425	-
Regional Wetland Program Development Grants	66.461			21,448	-
Beach Monitoring and Notification Program Implementation Grants	66.472			164,322	112,147
Performance Partnership Grants	66.605			3,878,342	-
Hazardous Waste Management State Program Support	66.608			23,075	-
Consolidated Pesticide Enforcement Cooperative Agreements	66.700			323,999	-
Hazardous Waste Management State Program Support	66.801			112,504	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802			71,044	-
Underground Storage Tank (UST) Prevention, Detection and Compliance Program	66.804			293,167	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805			463,444	-
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809			106,323	-
State and Tribal Response Program Grants	66.817			1,247,119	-
Solid Waste Infrastructure for Recycling Infrastructure Grants	66.920			157,791	-
Targeted Airshed Grant Program	66.956			5,244,309	4,138,627
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210			16,247	-
Total for Environmental Protection Agency				56,853,952	19,859,667
Nuclear Regulatory Commission					
Research and Development Cluster					
Real-Time Earthquake Monitoring and Reporting Supporting Missile Defense Agency Operations at Fort Greely	77.U01	Lawrence Livermore Nat'l Laboratory	B662099	36,857	-
Total for Research and Development Cluster				36,857	-
Total for Nuclear Regulatory Commission				36,857	-
U.S. Department of Energy					
Research and Development Cluster					
Office of Science Financial Assistance Program	81.049	Battelle Oak Ridge National Laboratory	4000116073 / PO4000194276/DE-AC05-00OR22725	381,533	-
Office of Science Financial Assistance Program	81.049	Pacific Northwest National Laboratory PNNL	CONTRACT NO: 522253/DE-AC05-76RL01830	19,261	-
Office of Science Financial Assistance Program	81.049	University of Illinois at Champaign	DE-SC0018076	167,807	9,988
Office of Science Financial Assistance Program	81.049	University of Illinois at Champaign	101305-18115/DE-SC0021094	101,232	-
Office of Science Financial Assistance Program	81.049		DE-SC0019107	253,595	136,529
Office of Science Financial Assistance Program	81.049		DE-SC0020281	924,091	623,039
Office of Science Financial Assistance Program	81.049		DE-SC0020640	16,373	-

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Office of Science Financial Assistance Program	81.049		DE-SC0022122	37,397	-
				1,901,289	769,556
Renewable Energy Research and Development	81.087	Kawerak Inc.	KAWERAK CSA DATED 3/16/23	43,850	-
Renewable Energy Research and Development	81.087	University of Washington	DE-EE0008955	123,097	-
Renewable Energy Research and Development	81.087		DE-EE0009445	244,174	151,287
Renewable Energy Research and Development	81.087		DE-EE0010442	235,548	5,214
				646,669	156,501
Fossil Energy Research and Development	81.089	University of North Dakota	G-050-96 / FY20-XCL-226/DE-FE0031838	375,493	-
Fossil Energy Research and Development	81.089		DE-FE0032050	873,983	300,780
				1,249,476	300,780
Nuclear Energy Research, Development and Demonstration	81.121		DE-NE0009299	173,034	68,229
Advanced Research Projects Agency - Energy	81.135		DE-AR0000911	308,173	156,955
Advanced Research Projects Agency - Energy	81.135		DE-AR0001444	813,982	359,983
Advanced Research Projects Agency - Energy	81.135		DE-AR0001448	14,391	-
Advanced Research Projects Agency - Energy	81.135		DE-AR0001632	445,623	-
Advanced Research Projects Agency - Energy	81.135		DE-AR0001843	105,186	75,882
				1,687,355	592,820
UAF participation in: "Resilient Alaskan Distribution system Improvements using Automation, Network analysis, Control, and Energy storage"	81.U01	Idaho National Laboratory	197572/DE-AC07-05ID14517	11,559	-
Interdisciplinary Research for Arctic Coastal Environments (INTERFACE)	81.U02	Los Alamos National Laboratory	585557 / EP72698 / EP125137	295,189	-
INL Consultation Assistance	81.U03	Idaho National Laboratory	CONTRACT NO. 226920 MOD 11	9,192	-
The importance of power: valuation of electricity	81.U04	Lawrence Berkeley National Lab	7552897 MOD 4/DE-AC02-05CH11231	2,619	-
DOE-ARM Lead Mentor Arctic Precipitation	81.U05	Argonne National Laboratory	NO. 0F-60237/DE-AC02-06CH11357	98,701	-
ARM Lead Mentor 2020	81.U06	Argonne National Laboratory	1F-60249/DE-AC02-06CH11357	74,232	-
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	29,334	-
Pilot Heavy-Duty Electric Vehicle (EV) Demonstration for Municipal Solid Waste Collection	81.U08	Municipality of Anchorage	PO# 2021001664/DE-EE0009219	2,408	-
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	81.U09	Los Alamos National Laboratory	629033 / EP124510 / EP199963/89233218CNA000001	102,523	-
UAF participation in "Patterns and Value of Co-Adoption of Solar and Related Energy Technologies"	81.U10	Yale University	CON-80003265 (GR114320)/DE-EE0009363	11,558	-
Real-Time Earthquake Monitoring and Reporting Supporting Missile Defense Agency Operations at Fort Greely, Alaska	81.U11	Lawrence Livermore Nat'l Laboratory	NO. B655882/DE-AC52-07NA27344	51,301	-
INL-NRIC Community Siting Tool	81.U12	Battelle	CONTRACT #281367/DE-AC07-05ID14517	136	-
Marine Energy Net Zero Microgrid: Data Collection, Toolkit Development and Use Case Analysis	81.U13	Idaho National Laboratory	283143/DE-AC07-05ID14517	57,040	-
DOE-ARM Lead Mentor Arctic Precipitation	81.U14	Argonne National Laboratory	NO. 3F-60226 / OPDGI 21-023 R4/	125,398	-
ARM Lead Mentor 2020	81.U15	Argonne National Laboratory	3F-60225/DE-AC02-06CH11357	147,429	-
ASF Change Detection Support	81.U16	Battelle Oak Ridge National Laboratory	ORDER NO. 4000216819/DE-AC05-00OR22725	1,500,000	-
An Equitable, Affordable & Resilient Nationwide Energy System Transition (EARNEST)	81.U17	Stanford University	DE-EE0010724	69,139	-
Interdisciplinary Research for Arctic Coastal Environments (InterFACE) - Year 5	81.U18	Los Alamos National Laboratory	C3952 / 626546 / DE-AC52-06NA25396	265,686	-

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Total for Research and Development Cluster				8,511,267	1,887,886
Services for Trafficking Victims	16.320			264,987	193,031
State Energy Program	81.041			1,219,826	5,671
Weatherization Assistance for Low-Income Persons	81.042			3,589,286	3,427,581
Conservation Research and Development	81.086			25,496	364
Fossil Energy Research and Development	81.089			50,000	-
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	Washington State University	14449 SPC006557 / WSU001285	4,503	-
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128			29,588	-
Long-Term Surveillance and Maintenance	81.136			95,090	-
Total for U.S. Department of Energy				13,790,044	5,514,533
U.S. Department of Education					
Research and Development Cluster					
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411		S411A230004	484,012	-
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411		S411B200007	2,689,478	-
				3,173,490	-
Total for Research and Development Cluster				3,173,490	-
Special Education Cluster (IDEA)					
Special Education Grants to States	84.027		84.027A	47,931,056	43,796,933
Special Education Preschool Grants	84.173		84.173A	1,849,451	1,597,545
Special Education Grants to States	84.027			104,234	-
Total for Special Education Cluster (IDEA)				49,884,741	45,394,478
Student Financial Assistance Programs Cluster					
Federal Supplemental Educational Opportunity Grants	84.007			843,769	-
Federal Work-Study Program	84.033			636,005	-
Federal Pell Grant Program	84.063			17,456,991	-
Federal Direct Student Loans	84.268			27,371,761	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379			10,845	-
Total for Student Financial Assistance Programs Cluster				46,319,371	-
TRIO Cluster					
TRIO Student Support Services	84.042			805,367	-
TRIO Talent Search	84.044			268,265	-
TRIO Upward Bound	84.047			1,455,022	-
TRIO McNair Post-Baccalaureate Achievement	84.217			223,122	-
Total for TRIO Cluster				2,751,776	-
Adult Education - Basic Grants to States	84.002			1,250,211	759,494
Title I Grants to Local Educational Agencies	84.010			54,138,868	53,123,807
Migrant Education State Grant Program	84.011			19,761,593	19,018,683
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013			381,943	378,718
Overseas Programs - Doctoral Dissertation Research Abroad	84.022			582,337	-
Higher Education Institutional Aid	84.031			3,231,423	-
Federal Family Education Loan (FFEL) Program	84.032L			20,037,509	-
Impact Aid	84.041			42,813,149	-
Career and Technical Education -- Basic Grants to States	84.048			6,119,923	5,211,617
Indian Education Grants to Local Educational Agencies	84.060			149,021	-
Fund for the Improvement of Postsecondary Education	84.116			185,921	-
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126			11,501,197	-

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Rehabilitation Services Client Assistance Program	84.161			152,206	-
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177			284,938	262,293
COVID-19 Special Education-Grants for Infants and Families	84.181			260,745	-
Special Education-Grants for Infants and Families	84.181			2,526,034	45,524
				2,786,779	45,524
School Safety National Activities	84.184			261,520	-
Education for Homeless Children and Youth	84.196			298,894	235,437
Twenty-First Century Community Learning Centers	84.287			6,305,732	6,102,370
Special Education - State Personnel Development	84.323			69,446	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325			259,268	-
Alaska Native Educational Programs	84.356	Bristol Bay Native Corporation	AWD DTD 2/1/23 SIC #: 8221	16,929	-
English Language Acquisition State Grants	84.365			1,565,696	1,042,643
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367			10,380,975	9,817,944
Grants for State Assessments and Related Activities	84.369			2,698,489	-
Comprehensive Literacy Development	84.371			11,980,259	11,696,070
Indian Education National Activities (State Tribal Education Partnership (STEP) and Native American Language (NAL)	84.415	University of Hawaii, HILO	MA1990	7,355	-
Disability Innovation Fund (DIF)	84.421			737,149	456,907
Student Support and Academic Enrichment Program	84.424		84.424A	6,419,088	6,213,627
Student Support and Academic Enrichment Program	84.424		84.424C	703,037	648,793
Student Support and Academic Enrichment Program	84.424		84.424F	869,463	861,307
				7,991,588	7,723,727
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425C	1,769,348	117,119
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425D	8,048,455	2,814,707
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425R	340,301	26,043
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425U	117,142,649	110,136,612
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425V	3,062,689	1,536,361
COVID-19 Education Stabilization Fund	84.425		COVID-19, 84.425W	1,089,147	801,872
				131,452,589	115,432,714
Language Pathways	84.U01	Sealaska Heritage Institute	540-20-2125	31,833	-
Box of Treasures: Deepening the Connections	84.U02	Sealaska Heritage Institute	840-21-2480	409,719	-
IEA Indigenizing Education for Alaska	84.U03	Sealaska Heritage Institute	S356A220062	107,767	-
Total for U.S. Department of Education				440,081,604	276,702,426
National Archives and Records Administration					
Alaska Leaders Archive	89.U01	Alaska Community Foundation	SUBAWARD ED-104674-23	368,579	-
Total for National Archives and Records Administration				368,579	-
Denali Commission					
Denali Commission Program	90.100			10,565,876	7,458,844
Total for Denali Commission				10,565,876	7,458,844
Election Assistance Commission					
Help America Vote Act Requirements Payments	90.401			288,565	-
2018 HAVA Election Security Grants	90.404			698,160	-
Total for Election Assistance Commission				986,725	-
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			924,296	932,908

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Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044			3,481,738	3,012,139
				4,406,034	3,945,047
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045			1,372,785	1,369,629
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045			1,809,520	1,335,509
				3,182,305	2,705,138
Nutrition Services Incentive Program	93.053			466,358	464,524
Total for Aging Cluster				8,054,698	7,114,709
477 Cluster					
Temporary Assistance for Needy Families	93.558	Assoc Village Council Presidents	2021-01-TAN-02	205,457	-
Temporary Assistance for Needy Families	93.558	Assoc Village Council Presidents	SUBAWARD DTD 12/14/22 \$750,000	96,121	-
				301,578	-
Community Services Block Grant	93.569			4,208,540	4,067,657
Total for 477 Cluster				4,510,118	4,067,657
Child Care and Development Fund (CCDF) Cluster					
COVID-19 Child Care and Development Block Grant	93.575			20,606,913	14,445,306
Child Care and Development Block Grant	93.575			18,486,341	2,534,586
				39,093,254	16,979,892
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596			8,634,398	2,463,434
Total for Child Care and Development Fund (CCDF) Cluster				47,727,652	19,443,326
Head Start Cluster					
Head Start	93.600			122,927	-
Total for Head Start Cluster				122,927	-
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775			1,545,213	-
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII)	93.777			524,299	-
Medicare					
Medical Assistance Program	93.778			2,126,651,649	-
Total for Medicaid Cluster				2,128,721,162	-
Research and Development Cluster					
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		900IRC0002-02-01	118,622	-
Environmental Health	93.113	Alaska Community Action on Toxics	2R01-09-UAF/5R01ES019620	24,428	-
Environmental Health	93.113	University of California	15202SC/R01ES029165-06	9,416	-
				33,844	-
Oral Diseases and Disorders Research	93.121	University of Washington	UWSC11173 / BPO 40314/1U01DE027629-01A1	92,325	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	Southcentral Foundation	2023-278/R01CE003460-01	46,777	-
Human Genome Research	93.172	University of Oklahoma	2022-44 AMND 2/5RM1HG009012-06	4,105	-
Research on Healthcare Costs, Quality and Outcomes	93.226	Alaska Native Tribal Health Consortium	19-U-303196 AMD 5/1R01HS026208-01A1	44,470	-
Mental Health Research Grants	93.242	University of Michigan	SUBK00011482/PO # 3005729498/ 7-R01-MH112458-03	52,071	-
Mental Health Research Grants	93.242		R03MH135358	6,217	-
Mental Health Research Grants	93.242		U19MH113138	778,395	343,980
				836,683	343,980
Alcohol Research Programs	93.273		R01AA023754	251,095	-
Drug Abuse and Addiction Research Programs	93.279	Mayo Clinic	UNI-297565-02-P001187094	17,665	-
Drug Abuse and Addiction Research Programs	93.279	Montana State University	G222-22-W9024	67,271	-
			AMD5/RODA053791		
				84,936	-

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Minority Health and Health Disparities Research	93.307	Oregon Health & Science University	1017395_UAF/1R01MD014618-01A1	31,556	-
Minority Health and Health Disparities Research	93.307	University of California Los Angeles	1920GZA061 MOD4 YR5 11/15/23/1R01MD014618-01A1	80,278	-
Minority Health and Health Disparities Research	93.307		R01MD012755	79,948	-
				191,782	-
Trans-NIH Research Support	93.310	Portland State University (PSU)	5RL5GM118963-10-100121 MOD4	23,429	-
Trans-NIH Research Support	93.310	University of Kentucky	3200004998-23-267-PO7800007041	34,329	-
Trans-NIH Research Support	93.310			246,902	120,846
Trans-NIH Research Support	93.310			434,656	-
Trans-NIH Research Support	93.310			797,161	-
				1,536,477	120,846
National Center for Advancing Translational Sciences	93.350	University of Washington	UWSC15238-PO-0100058465	4,209	-
Nursing Research	93.361	Southcentral Foundation	2023-276/1R01NR020491	74,630	-
Cancer Cause and Prevention Research	93.393	Arizona State University	ASU800001195/2U01CA197902-06	141,799	-
Cancer Cause and Prevention Research	93.393	Fred Hutchinson Cancer Research Center	1155985/5R01CA119171-17	134,788	-
				276,587	-
Cancer Treatment Research	93.395		2R15CA227740-02	61,285	-
Congressional Directives	93.493		CE146625	468,957	-
Congressional Directives	93.493		CE1HS52775fCÉ01rCÉ03	200,444	-
				669,401	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		90DDTI0047-01-00	146,349	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		90DDUC0057-04-00 YR5	1,298	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		90DDUC0149-01-01 YR2 ALF	501,366	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		90UCPH0029-01-00	46,943	-
				695,956	-
				-	-
Cardiovascular Diseases Research	93.837	National Jewish Health	20112502 MOD 7/1U01HL138689-01	31,467	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	University of Kentucky	MOD3- PO7800006767/1R34DK132548-01	197	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		2R15DK114747-02	84,543	-
				84,740	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		1R21NS130270-01	93,482	-
Allergy and Infectious Diseases Research	93.855	Southcentral Foundation	SUB 2022-405+2023-470 MOD 1/1R01AI170946	34,021	-
Allergy and Infectious Diseases Research	93.855		R01AI118888	475	-
				34,496	-
Biomedical Research and Research Training	93.859	Alaska Native Tribal Health Consortium	23-U-405972 AMD 3 YR2 ALF/1S06GM146094-01	7,693	-
Biomedical Research and Research Training	93.859	Montana State University	G261-21- W8660/U54BM115371	52,515	-
Biomedical Research and Research Training	93.859	Northwest Indian College	NWIC-SA24226- UAF/S06GM123552	56,124	-
Biomedical Research and Research Training	93.859	Northwest Indian College	NWIC-24230SA- UAF/1S06GM142130-01	33,861	-
Biomedical Research and Research Training	93.859	Southcentral Foundation	2023-447/5S06GM142122-03	3,646	-
Biomedical Research and Research Training	93.859	University of Nevada, Las Vegas	SA#GR16013-MOD 1-ALF- NCE/SU54GM104944-09	2,660	-
Biomedical Research and Research Training	93.859	University of Nevada, Las Vegas	GR18324/5U54GM104944-10	55,513	-
Biomedical Research and Research Training	93.859	University of Nevada, Las Vegas	5U54GM104944-10:GR18323- MOD4	111,932	-
Biomedical Research and Research Training	93.859	University of Nevada, Las Vegas	GR11262/U54GM104944	165	-
Biomedical Research and Research Training	93.859	University of Washington	UWSC10374 / BPO30153/5P01GM116691-02	6,686	-
Biomedical Research and Research Training	93.859	University of Wisconsin Oshkosh	SUBAWARD FSA.23.003/2R15GM124586-02	11,290	-
Biomedical Research and Research Training	93.859		1T34GM149449-01	140,709	-

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Biomedical Research and Research Training	93.859		P20GM103395 ***YR 22 PASAA***	5,387,412	162,397
Biomedical Research and Research Training	93.859		P20GM130443	1,884,068	-
Biomedical Research and Research Training	93.859		R16GM150455	114,680	2,382
Biomedical Research and Research Training	93.859		R25GM129838	339,825	50,692
Biomedical Research and Research Training	93.859		T34GM141009	307,128	-
				8,515,907	215,471
Child Health and Human Development Extramural Research	93.865	Merrimack College	2211102 AMD3- YR3/1R01HD107492-01	57,166	-
Aging Research	93.866		1R15AG072369-01A1	130,266	-
Assessing the Role of Culture in Reducing Recidivism among Alaska Native and American Indian Women	93.U01	University of Michigan	SUBK00011394 MOD5 NCE/1R21DA050518-01	2,209	-
CEIRR Data Management and Study Integration (DMSI)	93.U02	Mount Sinai School of Medicine	0258-C504-4609 ALF-YR4- OPT3/75N93021C00014	24,650	-
Ketchikan Gateway Borough School District AWARE	93.U03	Ketchikan Gateway Borough School District	AWD DTD 05/30/23	31,492	-
Vitamin D and Healthy Aging: Establishing the Sled Dog Sentinel for the Circumpolar North	93.U04		R03AG081983	60,980	-
Targeted Sphingolipid Metabolism for Treatment of AML	93.U05	University of Virginia	GR102059.SUB00000768/P01C A171983	45,000	-
AI-based Investigation of Climate Change's Impact on Rural Health of Alaska: A Pilot Study with Algal Blooms' impact on Paralytic Shellfish Poisoning	93.U06	University of North Texas	RF00280-SUB00285 / HS00003634/3OT2OD032581- 01S1	47,068	-
Alaska Community Engagement Alliance (AK CEAL)	93.U07	Westat, Inc	6922-07-AIAN-NHPI- S002/OT2HL158287	119,355	-
Climate Change Impacts on Healthy Aging	93.U08	University of Washington	UWSC15040/PO- 0100076665/R49CE003087	211	-
FY24 CMHI Evaluation (NOMS Data)	93.U09		ADN 1640598	10,383	-
Total for Research and Development Cluster				14,312,056	680,297
National Organizations of State and Local Officials	93.011			213,237	-
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041			14,605	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042			184,232	-
COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043			96,945	96,947
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048			257,689	-
COVID-19 National Family Caregiver Support, Title III, Part E	93.052			307,286	324,088
National Family Caregiver Support, Title III, Part E	93.052			898,556	900,780
				1,205,841	1,224,868
Public Health Emergency Preparedness	93.069			4,636,302	787,431
Medicare Enrollment Assistance Program	93.071			105,458	-
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073			422,429	81,932
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079			113,991	-
Advancing System Improvements for Key Issues in Women's Health	93.088			315,867	-
Guardianship Assistance	93.090			2,619,224	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092			262,127	-
Food and Drug Administration Research	93.103			1,023,001	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104			764,296	720,008

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Area Health Education Centers	93.107			779,261	496,351
Maternal and Child Health Federal Consolidated Programs	93.110	ZERO TO THREE: National Center for Infants, Toddlers and Families	20231201	2,319	-
Maternal and Child Health Federal Consolidated Programs	93.110			1,272,678	-
				1,274,997	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116			609,221	-
Emergency Medical Services for Children	93.127			199,122	-
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130			141,298	-
Injury Prevention and Control Research and State and Community Based Programs	93.136			3,011,865	60,361
Community Programs to Improve Minority Health Grant Program	93.137	Oklahoma State University	A22-0001-S003	111,092	-
Community Programs to Improve Minority Health Grant Program	93.137	Oklahoma State University	A24-0017-S007	14,486	-
				125,578	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150			305,764	293,886
Grants to States for Loan Repayment	93.165			941,936	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197			242,228	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/09/2023 - W47120	75	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/09/2023 - W47121	127	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/09/2023 - W47122	2,144	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/09/2023 - W47141	370	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/09/2023 - W47142	185	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/18/2022 - W47107	3,492	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/18/2023 - W47123	2,931	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/18/2023 - W47124	99,624	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/18/2023 - W47125	264	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/18/2023 - W47146	2,764	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/18/2023 - W47149	1,236	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 01/26/2022 - W47163	457	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 02/09/2023 - W47155	15,788	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 02/26/2022 - W47100	221,382	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 03/26/2024 - W47148	1,517	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/09/2006 - W47034	6,699	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 05/21/2024 - W47147	5,780	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 06/17/2021 - W47109	11,649	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 07/12/2022 - W47102	-	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 08/05/2014 - W47003	(1,998)	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 08/18/2017 - W47062	119,287	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 08/18/2017 - W47069	2,717	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 08/24/2017 - W47042	(13,551)	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/08/2021 - W47103	(4,472)	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/11/2019 - W47079	34,327	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/12/2019 - W47074	144	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/15/2021 - W47090	2,980,827	-

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Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/16/2016 - W47061	(96,130)	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/21/2022 - W47105	7,919	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/21/2022 - W47108	570,045	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/22/2020 - W47087	31,787	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/22/2021 - W47095	2,284	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/23/2020 - W47085	322	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/25/2019 - W47088	37,040	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/25/2019 - W47089	37,356	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 09/27/2021 - W47104	40,248	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 10/02/2019 - W47075	128,099	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 10/15/2020 - W47119	762	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 10/19/2021 - W47106	133,304	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 11/20/2018 - W47063	15,500	-
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	Alaska Native Tribal Health Consortium	MOU dated 12/12/2019 - W47077	2,111	-
				<hr/>	
				4,404,412	-
Family Planning Services	93.217			544,937	280,000
Traumatic Brain Injury State Demonstration Grant Program	93.234			211,854	-
Grants to State to Support Oral Health Workforce Activities	93.236			1,941	-
State Capacity Building	93.240			317,673	-
State Rural Hospital Flexibility Program	93.241			708,101	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Native Village of Hooper Bay	NVHPB-001 / **BBO**	8,586	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243			3,550,117	1,137,822
				<hr/>	
				3,558,703	1,137,822
Early Hearing Detection and Intervention	93.251	Colorado State University	G-45797-01	1,571	-
Early Hearing Detection and Intervention	93.251			311,192	35,000
				<hr/>	
				312,763	35,000
COVID-19 Immunization Cooperative Agreements	93.268			11,031,246	3,355,849
Immunization Cooperative Agreements	93.268			17,302,008	-
				<hr/>	
				28,333,254	3,355,849
Viral Hepatitis Prevention and Control	93.270			263,829	-
Small Rural Hospital Improvement Grant Program	93.301			182,162	-
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			168,953	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314			192,795	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323			5,393,556	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323			3,091,400	-
				<hr/>	
				8,484,956	-
State Health Insurance Assistance Program	93.324			317,924	105,957
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334			211,545	-
Behavioral Risk Factor Surveillance System	93.336			501,436	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354			1,591,332	-
ACL Independent Living State Grants	93.369			365,814	359,629
National and State Tobacco Control program	93.387			1,356,669	-

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COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391			14,360,728	5,501,524
The State Flexibility to Stabilize the Market Grant Program	93.413			134,187	-
1332 State Innovation Waivers	93.423			120,000,000	120,000,000
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426			704,679	-
Every Student Succeeds Act/Preschool Development Grants	93.434			4,500,381	3,785,614
State Physical Activity and Nutrition (SPAN)	93.439			646,758	-
ACL Assistive Technology	93.464			577,300	476,696
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478			209,293	-
Community Health Workers for Public Health Response and Resilient	93.495			755,339	747,038
Low Income Household Water Assistance Program	93.499			1,340,181	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556			1,172,688	567,569
Temporary Assistance for Needy Families	93.558			26,217,767	2,956,963
Child Support Enforcement	93.563			16,462,314	-
Low-Income Home Energy Assistance	93.568			14,881,194	1,713,643
State Court Improvement Program	93.586			316,895	-
Community-Based Child Abuse Prevention Grants	93.590			422,999	99,917
Grants to States for Access and Visitation Programs	93.597			94,974	-
Chafee Education and Training Vouchers Program (ETV)	93.599			147,082	-
Adoption and Legal Guardianship Incentive Payments	93.603			-	-
				235,762	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630			314,497	-
Developmental Disabilities Projects of National Significance	93.631			494,375	-
Children's Justice Grants to States	93.643			83,001	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645			105,820	105,820
Foster Care Title IV-E	93.658			21,236,889	-
Adoption Assistance	93.659			31,185,402	-
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665			(21,266)	-
Social Services Block Grant	93.667			8,429,709	1,114,859
Child Abuse and Neglect State Grants	93.669			191,746	-
				-	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671			2,723,520	2,055,344
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674			1,026,603	160,000
Mental and Behavioral Health Education and Training Grants	93.732			816,315	-
PPHF: Health Care Surveillance/Health Statistics – Surveillance Program	93.745			940	-
Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund					
COVID-19 Elder Abuse Prevention Interventions Program	93.747			9,750	-
Elder Abuse Prevention Interventions Program	93.747			2,024,389	-
				2,034,139	-
Children's Health Insurance Program	93.767			22,498,008	-
Medicare Hospital Insurance	93.773			1,046,941	-

STATE OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2024

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
Opioid STR	93.788			3,353,101	1,465,787
Maternal, Infant and Early Childhood Home Visiting Grant	93.870			1,887,508	-
Medical Library Assistance	93.879	University of Washington	UWSC12790-AMD3YR3-BPO75432-ALF	24,416	-
National Bioterrorism Hospital Preparedness Program	93.889			1,315,899	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898			2,367,250	-
Grants to States for Operation of Offices of Rural Health	93.913			226,025	-
HIV Care Formula Grants	93.917			1,113,879	415,874
HIV Prevention Activities Health Department Based	93.940			522,487	273,830
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946			507,524	-
COVID-19 Block Grants for Community Mental Health Services	93.958			1,683,317	687,119
Block Grants for Community Mental Health Services	93.958			3,112,847	2,389,482
				4,796,164	3,076,601
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959			102,941	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959			8,496,906	7,773,277
				8,599,847	7,773,277
CDC's Collaboration with Academia to Strengthen Public Health	93.967			122,843	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977			524,433	-
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981			579,211	24,855
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988			496,259	-
Preventive Health and Health Services Block Grant	93.991			582,726	-
Maternal and Child Health Services Block Grant to the States	93.994			1,307,733	46,000
FDA Food Inspections	93.U10		HHSF223201810020C & 75F40123C00145	633,786	-
Total for U.S. Department of Health and Human Services				2,599,654,431	192,703,241
Corporation for National and Community Service					
State Commissions	94.003			332,344	48,312
AmeriCorps	94.006			1,289,456	1,176,285
Commission Investment Fund	94.008			223,715	6,304
Total for Corporation for National and Community Service				1,845,515	1,230,901
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001			2,602,579	-
Total for Executive Office of the President				2,602,579	-
Social Security Administration					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001			5,308,245	-
Supplemental Security Income	96.006			681,491	-
Total for Disability Insurance/SSI Cluster				5,989,736	-
Social Security - Work Incentives Planning and Assistance Program	96.008			106,534	-
Total for Social Security Administration				6,096,270	-
U.S. Department of Homeland Security					
Research and Development Cluster					
Centers for Homeland Security	97.061		24STADA00002-01-03	438,129	-
FEMA for 2018 Earthquake UAF MEF Earthquake Repairs	97.U01		70Z03523PKETC0077 *FFP*	37,493	-

STATE OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2024

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
Total for Research and Development Cluster				475,622	-
State and Local Homeland Security National Training Program	97.005			4,105	-
Non-Profit Security Program	97.008			346,910	332,054
Boating Safety Financial Assistance	97.012			815,756	-
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023			104,382	7,901
COVID-19 Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036			33,468,628	32,368,455
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			40,805,426	33,930,041
				74,274,054	66,298,496
Hazard Mitigation Grant	97.039			78,537	-
Hazard Mitigation Grant	97.039			977,468	354,830
				1,056,005	354,830
National Dam Safety Program	97.041			44,227	-
Emergency Management Performance Grants	97.042			3,625,465	964,331
State Fire Training Systems Grants	97.043			13,240	-
Cooperating Technical Partners	97.045			1,696,596	-
Fire Management Assistance Grant	97.046			1,936,789	-
Pre-Disaster Mitigation	97.047			148,047	82,412
Scientific Leadership Awards	97.062			230,619	-
Homeland Security Grant Program	97.067			4,842,455	3,506,472
Earthquake Consortium	97.082			93,326	45,000
State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137			56,386	-
USCG Sector Anchorage Unmanned Aircraft Systems and Spill Response Program Development.	97.U02		241987PXA943	140,929	-
Miscellaneous Homeland Security - M/V Selendang Oil Spill Response	97.U03		2018-01 / COOP 05-084	439	-
FEMA for 2018 Earthquake UAF MEF Earthquake Repairs	97.U04			3,027	-
Total for U.S. Department of Homeland Security				89,908,379	71,591,496
Agency for International Development					
Research and Development Cluster					
Feed the Future Innovation Lab for Food Safety	98.U01	Purdue University	F0004868402100/7200AA19LE0003	111,098	-
Total for Research and Development Cluster				111,098	-
Total for Agency for International Development				111,098	-
State Justice Institute					
Strategic Initiative Grant	99.U01	National Center for State Courts	SJI-24T008	50,291	50,291
Total for State Justice Institute				50,291	50,291
Total Expenditures of Federal Awards				5,515,160,626	785,075,203
Total Research and Development Cluster				196,928,141	22,012,119
Total 11.307 Economic Adjustment Assistance				6,935,293	-

STATE OF ALASKA
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

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, 2024, totals \$4,041,049 and is comprised of the following balances: \$3,471,266 in loans outstanding, \$569,783 in cash and investments, \$0 in administrative expenses, and \$0 in loans written off during the FY2024. The new loans disbursed in FY2024 and current year administrative expenses total \$0. (ALN 11.307)

Note 6: WIC Rebates

During FY2024, the Department of Health (DOH) earned cash rebates of \$2,744,930 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 DHSS to extend program benefits to approximately 3,704 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 FY2024 WIC 798

STATE OF ALASKA
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

report, the infant formula rebates were \$2,744,930 resulting in additional clients served totaling 3,704. All other reporting requirements for the WIC 798 are the same.

Note 7: Unemployment Insurance

Federal participation in FY2024 Unemployment Insurance benefits was \$648,676. UI benefits paid by the State during FY2024 was \$69,609,375. Federal participation for program administration was \$22,429,196 of which \$485,060 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, Office of Procurement and Property Management. In FY2024 the State processed federal property valued at \$11,476,324. donors acquisition cost. For Uniform Guidance purposes, the donated property is valued at 23.34% of donors cost for 07/01/23-06/30/24. This is the expenditure amount shown on the schedule as \$2,678,574. The ending inventory at June 30, 2024, carried at the donors' acquisition cost was \$6,362,075. (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 \$14,887,351. Claim payments in the amount of \$1,255,417 were received during the fiscal year. (ALN 84.032L)

Note 10: Petroleum Violation Escrow

Petroleum Violation Escrow - Department of Energy (DOE) programs have been traditionally 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, 2024, no amounts were expended by the Corporation in support of DOE programs. (ALN 81.041)

Note 11: Federal Direct Student Loans

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, 2024 are summarized as follows:

\$ 8,491,571	Direct Subsidized Loan
\$16,552,388	Direct Unsubsidized Loan
\$ 2,264,520	Direct PLUS Loan
<hr/>	
\$27,308,479	Total for Federal Direct Student Loans



Summary Schedule of Prior Audit Findings Fiscal Year Ended June 30, 2024

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 fully resolved.

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 audit finding is fully resolved.

Finding Number: **2016-056**
Fiscal Year: **2016**
Initial Finding Year: **2016**

Prior Audit Finding:

DOTPF's ASD director should improve procedures to accurately report capital assets.

State Agency: **DOTPF**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding has been partially resolved. Capital asset records within the accounting system have been corrected to report accurate capital assets from prior years findings. At the end of fiscal year 2023 a list of projects that had expenses within 90% of budget was developed for distribution during July and August to seek out final inspections and/ or letters of completion. In August of 2024, the department continue with this analysis and spend additional time reviewing projects to determine if capital assets should be created. The Department will continue to review procedures to ensure capital assets are reported accurately in future years. DOT&PF expects that this finding will be resolved by August 31, 2025.

Finding Number: **2017-004**
Fiscal Year: **2017**
Initial Finding Year: **2016**

Prior Audit Finding:

Government-wide governmental activities revenue in the draft Statement of Activities contained numerous classification errors totaling \$230.1 million.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of finding 2016-013. Please refer to the updated response on finding 2016-013.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: 2017-005 Fiscal Year: 2017 Initial Finding Year: 2016	Prior Audit Finding: Multiple government-wide governmental activities capital asset errors were identified in the draft CAFR financial statements.
State Agency: DOA Financial statement finding	<u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2016-014. Please refer to the updated response on finding 2016-014.
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	<u>Status/corrective action planned/reasons for no further action:</u> This audit finding is unresolved. DOF is working to update procedures and ensure staff understand the process. FIN and HRM teams will work together to train employees by early CY2025.
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	<u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially resolved. Forestry management continues to work with the federal agency to resolve the questioned costs. DNR is working to schedule a meeting between the Fire Protection administrative team and the USDA Forest Service staff to identify the appropriate course of corrective action.
ALN: 10.U09 Questioned Costs: None	
Finding Number: 2017-056 Fiscal Year: 2017 Initial Finding Year: 2017	Prior Audit Finding: DNR billed unallowable aviation offset indirect costs to the U.S. Department of Agriculture, USFS fire suppression program.
Federal Agency: USDA State Agency: DNR	
ALN: 10.U08 Questioned Costs: \$67,936	<u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially resolved. Forestry management continues to work with the federal agency to resolve the questioned costs. DNR is working to schedule a meeting between the Fire Protection administrative team and the USDA Forest Service staff to identify the appropriate course of corrective action.
ALN: 10.U09 Questioned Costs: None	

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: 2017-057 Fiscal Year: 2017 Initial Finding Year: 2017	Prior Audit Finding: Some DNR timesheets for the U.S. Forest Service Fire Suppression program were inaccurately calculated.
Federal Agency: USDA State Agency: DNR ALN: 10.U08 Questioned Costs: \$2,244 ALN: 10.U09 Questioned Costs: None	<u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially resolved. Forestry management continues to work with the federal agency to resolve the questioned costs. DNR is working to schedule a meeting between the Fire Protection administrative team and the USDA Forest Service staff to identify the appropriate course of corrective 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. <u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially resolved. Forestry management continues to work with the federal agency to resolve the remaining questioned costs of \$11,556. DNR is working to schedule a meeting between the Fire Protection administrative team and the USDA Forest Service staff to identify the appropriate course of corrective 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. <u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2016-056. Please refer to the updated response on finding 2016-056.
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. <u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2017-009. Please refer to updated response on finding 2017-009.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2018-004**
Fiscal Year: **2018**
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:

The Division of Finance disagrees with this audit finding. 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.

Finding Number: **2018-006**
Fiscal Year: **2018**
Initial Finding Year: **2016**

Prior Audit Finding:

Government-wide governmental activities revenues in the draft FY2018 Statement of Activities contained numerous classification errors.

State Agency: **DOA**
Financial statement finding

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.

Finding Number: **2018-007**
Fiscal Year: **2018**
Initial Finding Year: **2016**

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.

State Agency: **DOA**
Financial statement finding

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.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 audit finding is partially resolved. 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 intends to implement quality control and training efforts using the statewide case review teams and Learning & Development Team. The division continues to work through 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, 2024

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 resolved. 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 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: **2018-057**
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 resolved. Forestry management continues to work with the federal agency to resolve questioned costs. DNR is working to schedule a meeting between the Fire Protection administrative team and the USDA Forest Service staff to identify the appropriate course of corrective action.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 resolved. Forestry management continues to work with the federal agency to resolve the questioned costs. The Fire Protection administrative team is working with DOI BLM Alaska Fire Service staff to identify the appropriate course of corrective action and required documentation.

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 fully resolved.

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 is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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	<u>Status/corrective action planned/reasons for no further action:</u> 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	<u>Status/corrective action planned/reasons for no further action:</u> 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	<u>Status/corrective action planned/reasons for no further action:</u> 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	<u>Status/corrective action planned/reasons for no further action:</u> Repeat of findings 2016-014, 2017-005 and 2018-007. Please refer to updated response on finding 2016-014.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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:

The Department of Revenue does not agree with this audit 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. 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.

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 audit finding is partially resolved. The department developed an ALDER report in FY2023 and brought CIP reporting up to date through FY2022. DOH is currently working to bring all prior year CIP assets records up to date. DOH anticipates this finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 audit finding is partially resolved. DOH is reassessing the complex reconciliation process for alternate methods of resolution in coordination with the Department of Administration. Due to the receivable's original dates and the complexity of the reconciliation, the original process is not practicable. DOH anticipates this finding will be resolved in FY2025.

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 audit 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: **2019-036**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **\$32,757**

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.

When testing a random sample of 60 FY2019 TANF recipient cases, errors were identified in 19 cases (27 percent).

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: **2019-038**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

Seventeen of 60 TANF cases tested (28 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. Please refer to updated response on finding 2018-030.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 resolved. 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 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: **2019-049**
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:

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 fully resolved.

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, 2024

Finding Number: **2019-069**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Federal Agency: **USDA**
State Agency: **DNR**

ALN: **10.U09**
Questioned Costs: **None**

ALN: **10.U07**
Questioned Costs: **\$53**

ALN: **10.U08**
Questioned Costs: **\$153,379**

Prior Audit Finding:

The audit identified five function (fire) codes in the state accounting system that were assigned incorrect federal programs.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-059. Please refer to updated response on finding 2018-059.

Finding Number: **2019-070**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Federal Agency: **USDA**
State Agency: **DNR**

ALN: **10.U07, 10.U09**
Questioned Costs: **None**

ALN: **10.U08**
Questioned Costs: **\$216**

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.

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. DNR is working to schedule a meeting between the Fire Protection administrative team and the USDA Forest Service staff to identify the appropriate course of corrective action.

Finding Number: **2019-071**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Federal Agency: **USDOJ**
State Agency: **DNR**

ALN: **15.U04**
Questioned Costs: **None**

ALN: **15.U05**
Questioned Costs: **\$7,032**

ALN: **15.U06**
Questioned Costs: **\$520,066**

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.

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. The Fire Protection administrative team is working with DOI BLM Alaska Fire Service staff to identify the appropriate course of corrective action and required documentation.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2019-072**
Fiscal Year: **2019**
Initial Finding Year: **2018**

Federal Agency: **USDOI**
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.

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.

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 does not warrant further action.

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, 2024

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 2018-004 and 2019-004. 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: **2020-020**
Fiscal Year: **2020**
Initial Finding Year: **2019**

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.

State Agency: **DOR**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2019-018. Please refer to updated response on finding 2019-018.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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: **2020-028**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Federal Agency: **USTreas**
State Agency: **DHSS**

Assistance Listing: **21.019**
Questioned Costs: **\$13,098,612**

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.

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved pending resolution of questioned costs. DOH maintains it does not concur with the 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. The U.S. Department of Treasury has not followed up regarding this finding and has not issued the June 30, 2020 Management Letters yet.

Finding Number: **2020-030**
Fiscal Year: **2020**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.558**
Questioned Costs: **\$1,855**

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).

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-034. Please refer to updated response on finding 2019-034.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: 2020-033 Fiscal Year: 2020 Initial Finding Year: 2018 Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: \$21,575	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. <u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2018-028 and 2019-036. Please refer to updated response on finding 2018-028.
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. <u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially resolved. 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 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: 2020-036 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. <u>Status/corrective action planned/reasons for no further action:</u> 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, 2024

Finding Number: 2020-037 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 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. <u>Status/corrective action planned/reasons for no further action:</u> This audit finding is fully resolved.
Finding Number: 2020-044 Fiscal Year: 2020 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: 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. <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.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 resolved. 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. 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 agency has engaged with our existing contractor, Change and Innovation Agency (CIA), to assist in determining timeliness solutions. Together with our workflow management team, they are working to identify and assign staff to process Medicaid applications and renewals timely. The Division has been approved to hire long-term non-permanent staff that will focus solely on MAGI Medicaid. To ensure timely renewal processing, the Division has instituted ex parte protocols to include automated renewal in ARIES and manual ex parte process in the Division's legacy system, EIS. The Division also received a MAGI Medicaid Renewal Waiver to allow for renewal of MAGI Medicaid for 12 months using the gross income calculated for the SNAP recertification. Based on this waiver the Division implemented an automated process utilizing SNAP Gross Income to renew MAGI Medicaid.

The division continues to work through 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, 2024

Finding Number: **2020-046**
Fiscal Year: **2020**
Initial Finding Year: **2019**

Federal Agency: **USDHHS**
State Agency: **DHSS**

Assistance Listing: **93.767**
Questioned Costs: **\$81,377**

Assistance Listing: **93.775, 93.777**
Questioned Costs: **None**

Assistance Listing: **93.778**
Questioned Costs: **\$24,400**
Likely Questioned Costs **exceed \$25,000**

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.

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. 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.

The Division is currently assessing how case reviews are conducted post-pandemic to ensure all facets of proper case processing are identified and reviewed. We've consolidated all learning and development into a single team who will organize the Division's training, content creation, and new learner support. The Division's contractor, Change and Innovation Agency (CIA), has conducted training regarding adult learning theory, and serves as an expert resource to assist in the development of lesson plans, trainee workbooks, case work, etc. CIA helped the agency create and implement a training needs analysis that helps identify individualized staff training needs. The Division also established a public-facing web portal on its main webpage for clients to apply for benefits and provide documents directly to the Division. A majority of case file documentation received by the Division is automatically imported into the Division's electronic document imaging system (ILINX) to include faxes, emails, documents received via the client portal, etc.

The division continues to work through 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: **2020-070**
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 resolved. The Division of Mining Land and Water is valuing all lands and has developed an action plan and a final adjustment to bring the accounting system current. This is an extensive analysis that the Division anticipates completing by August 31, 2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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.

Finding Number: **2020-073**
Fiscal Year: **2020**
Initial Finding Year: **2018**

Federal Agency: **USDOJ**
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.

Finding Number: **2020-074**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Federal Agency: **USDOJ**
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 resolved. Forestry management continues to work with the federal agency to resolve the questioned costs. The Fire Protection administrative team is working with DOI BLM Alaska Fire Service staff to identify the appropriate course of corrective action and required documentation.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 full resolved.

Finding Number: **2020-083**
Fiscal Year: **2020**
Initial Finding Year: **2020**

Federal Agency: **USDOT**
State Agency: **DOTPF**

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 does not warrant further action.

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 was partially resolved. The Division of Program Development staff developed a procedure to manage user access to the BlackCat system. The Division staff have been working with system programmers to put in place system controls to inactivate users for non-use. Full implementation is schedule for June 30, 2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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:

The audit finding is fully resolved.

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.

Finding Number: **2021-004**
Fiscal Year: **2021**
Initial Finding Year: **2018**

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.

State Agency: **DOA**
Financial statement finding

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**

Prior Audit Finding:

Government-wide governmental activities revenues in the draft FY 21 ACFR 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, 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**

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

State Agency: **DOA**
Financial statement finding

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.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2021-009**
Fiscal Year: **2021**
Initial Finding Year: **2021**

Prior Audit Finding:

Documentation was not retained, supporting the close out and roll forward of FY 18 and FY 19 financial information in IRIS.

State Agency: **DOA**

Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. Due to competing priorities, the close out was unable to happen. We are working to complete the outstanding closeouts as soon as possible, but it may not be possible to complete due to time constraints until after the ACFR is complete.

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 was partially corrected. Both the procedures and the financial report used to populate the FFATA reporting have been updated.

The department continues to have issues with the upload feature in FFATA reporting despite numerous help ticket submissions. This results in a significant portion of reporting requiring manual submission of each individual award which takes significant staff time. The department has confirmed the completion of the ESSER I (ALN 84.425D) and ESSER II (ALN 84.425D) as of U.S. Department of Education's May 2024 deadline. ESSER III (ALN 84.425U) corrections will be completed by U.S. Department of Education's November 2024 deadline. FFATA reporting could not be focused on sooner due to staffing turnover and higher priority tasks required to keep the department functioning. Regular FFATA reporting is expected to resume September 2024 as staffing is available.

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, 2024

Finding Number: 2021-029 Fiscal Year: 2021 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 FY21 quarterly financial progress reports. As such, amounts reported were inaccurate. <u>Status/corrective action planned/reasons for no further action:</u> This audit 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 FY2022 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 the finding will be resolved in FY2025.
Finding Number: 2021-030 Fiscal Year: 2021 Initial Finding Year: 2019 Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: \$25,283	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. <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.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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, 2024

Finding Number: 2021-035 Fiscal Year: 2021 Initial Finding Year: 2018	Prior Audit Finding: Thirty-five of 45 TANF cases tested (78 percent) had inaccurate information reported in the ACF-199 data file.
Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: None	<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.
Finding Number: 2021-036 Fiscal Year: 2021 Initial Finding Year: 2021	Prior Audit Finding: Six of 12 child support noncooperation alerts tested (50 percent) were not assessed a penalty to reduce benefits when determined necessary.
Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: \$8,913	<u>Status/corrective action planned/reasons for no further action:</u> DOH does not agree with this audit 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: 2021-037 Fiscal Year: 2021 Initial Finding Year: 2021	Prior Audit Finding: Thirty-seven of the 45 cases tested (82 percent) reported work activities that were inaccurate, unsupported, or unverified.
Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: None	<u>Status/corrective action planned/reasons for no further action:</u> The department does not agree with this audit finding. The availability of the system was restricted due to a cyberattack which is outside the control of the division.
Finding Number: 2021-038 Fiscal Year: 2021 Initial Finding Year: 2021	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.
Federal Agency: USDHHS State Agency: DHSS Assistance Listing: 93.558 Questioned Costs: None	<u>Status/corrective action planned/reasons for no further action:</u> This audit finding is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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. <u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially resolved. 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 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.
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 resolved. 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 FY2025.
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> The department does not agree with this audit finding. The department complied with good faith efforts to resolve the reporting issue which was the result of competing information on a federal award for a cluster program.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 fully resolved.

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, 2024

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, 2024

<p>Finding Number: 2021-046 Fiscal Year: 2021 Initial Finding Year: 2019</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.775; 93.777 Questioned Costs: None</p> <p>Assistance Listing: 93.767 Questioned Costs: \$193</p> <p>Assistance Listing: 93.778 Questioned Costs: \$14,774</p>	<p>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.</p> <p>Specifically, for Medicaid cases:</p> <ul style="list-style-type: none">• 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. <p>For CHIP cases:</p> <ul style="list-style-type: none">• One case had eligibility incorrectly determined.• DPA staff did not obtain nor verify the applicant had a valid social security number for one case. <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2020-046. Please refer to updated response on finding 2020-046.</p>
<p>Finding Number: 2021-048 Fiscal Year: 2021 Initial Finding Year: 2021</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.767; 93.775; 93.777 Questioned Costs: None</p> <p>Assistance Listing: 93.778 Questioned Costs: \$33,812</p>	<p>Prior Audit Finding: Certain behavioral health providers were not screened and enrolled in accordance with federal eligibility requirements.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> This audit finding is fully resolved.</p>
<p>Finding Number: 2021-065 Fiscal Year: 2021 Initial Finding Year: 2020</p> <p>State Agency: DNR Financial statement finding</p>	<p>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.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2020-070. Please refer to updated response on finding 2020-070.</p>

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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.

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.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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: **2022-005**
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: **2022-011**
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.

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. We will update our procedures to fix this error going forward. Procedures will be updated by June 30, 2025.

State Agency: **DOA**

Financial statement finding

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2022-026**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USED**
State Agency: **DEED**

Assistance Listing: **84.425C,**
84.425D

Questioned Costs: **None**

Prior Audit Finding:

A FY22 Federal Funding Accountability and Transparency Act (FFTA) subaward for ESSER and ARP ESSER did not occur for 72 subawards.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2021-023. Please refer to the updated response on finding 2021-023.

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: **2022-031**
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 fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 resolved. 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 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: **2022-033**
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 audit finding is partially resolved. 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 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, 2024

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. <u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2021-029. Please refer to updated response on finding 2021-029.
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. <u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially resolved. As of July 2023, the Program Manager chain of approval has been expanded, and quarterly reconciliations were implemented in FY24. These reconciliations will ensure adjustments align with monthly reports, and necessary corrections to federal reporting are forthcoming. The department anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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: <ul style="list-style-type: none">• 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 PEAF payments. <u>Status/corrective action planned/reasons for no further action:</u> 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. <u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2020-034 and 2021-033. Please refer to updated response on finding 2020-034.
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. <u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2018-030, 2019-038, 2020-036, and 2021-035. Please refer to updated response on finding 2018-030.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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. <u>Status/corrective action planned/reasons for no further action:</u> 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. <u>Status/corrective action planned/reasons for no further action:</u> 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. <u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2021-038. Please refer to updated response on finding 2021-038.
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. <u>Status/corrective action planned/reasons for no further action:</u> 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 FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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. <u>Status/corrective action planned/reasons for no further action:</u> 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 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.
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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. <u>Status/corrective action planned/reasons for no further action:</u> This audit finding is partially resolved. 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 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.
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STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 resolved. 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 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: **2022-049**
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 resolved. 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 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, 2024

<p>Finding Number: 2022-050 Fiscal Year: 2022 Initial Finding Year: 2021</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.767; 93.775; 93.777 Questioned Costs: None</p> <p>Assistance Listing: 93.778 Questioned Costs: \$1,406</p>	<p>Prior Audit Finding: Testing of 40 behavioral health claims paid during FY 22 identified 27 (68 percent) with errors:</p> <ul style="list-style-type: none"> • 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. <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2021-043. Please refer to updated response on finding 2021-043.</p>
<p>Finding Number: 2022-051 Fiscal Year: 2022 Initial Finding Year: 2022</p> <p>Federal Agency: USDHHS State Agency: DHSS</p> <p>Assistance Listing: 93.775; 93.777 Questioned Costs: None</p> <p>Assistance Listing: 93.767; 93.778 Questioned Costs: Indeterminate</p>	<p>Prior Audit Finding: DHSS staff claimed inaccurate federal reimbursement for behavioral health costs.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> This audit finding is fully resolved.</p>
<p>Finding Number: 2022-052 Fiscal Year: 2022 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: An examination of the Alaska Resource for Integrated Eligibility Services (ARIES) system during FY 22 identified significant internal control deficiencies.</p> <p><u>Status/corrective action planned/reasons for no further action:</u> Repeat of finding 2019-049, 2020-044, and 2021-044. Please refer to updated response on finding 2019-049.</p>

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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, 2024

Finding Number: **2022-054**
Fiscal Year: **2022**
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: **\$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: **2022-056**
Fiscal Year: **2022**
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: **\$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.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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 was partially corrected. A risk assessment has been conducted for the subrecipient. DCCED will communicate all federally required information to the subrecipient by June 30, 2025.

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 was partially corrected. Division of Insurance (DOI) will correct the FFATA reporting by submitting non-cumulative FFATA reports, and if possible, deleting past erroneous cumulative FFATA reports, by June 30, 2025.

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.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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: **2022-076**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDOT**
State Agency: **DOTPF**

Assistance Listing: **20.205;**
20.219; 20.224
Questioned Costs: **None**

Prior Audit Finding:

Four of 12 consultants' indirect cost rates (33 percent) were incorrect in eight professional service agreements reviewed.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

Finding Number: **2022-077**
Fiscal Year: **2022**
Initial Finding Year: **2022**

Federal Agency: **USDOT**
State Agency: **DOTPF**

Assistance Listing: **20.205;**
20.219; 20.224
Questioned Costs: **None**

Prior Audit Finding:

One of five construction projects (20 percent) tested did not have a required value engineering (VE) analysis performed.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

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: **2022-083**
Fiscal Year: **2022**
Initial Finding Year: **2022**

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.

Federal Agency: **USED**
State Agency: **UofA**

Status/corrective action planned/reasons for no further action:

The audit finding is fully resolved.

Assistance Listing: **84.007, 84.038, 84.063, 84.268, 84.379**
Questioned Costs: **None**

Finding Number: **2023-001**
Fiscal Year: **2023**
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, 2020-003, 2021-003 and 2022-002. Please refer to updated response on finding 2017-009.

Finding Number: **2023-002**
Fiscal Year: **2023**
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 findings 2018-004, 2019-004, 2020-004, 2021-004 and 2022-003. Please refer to updated response on finding 2018-004.

Finding Number: **2023-003**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

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.

State Agency: **DOA**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: 2023-004 Fiscal Year: 2023 Initial Finding Year: 2023	Prior Audit Finding: An evaluation of the ALDER system identified significant internal control weaknesses.
State Agency: DOA Financial statement finding	<u>Status/corrective action planned/reasons for no further action:</u> This audit finding is unresolved. Once the ALDER platform has been migrated to the cloud environment, a new Disaster Recovery (DR) plan will be established, estimated date is April 2025.
Finding Number: 2023-005 Fiscal Year: 2023 Initial Finding Year: 2016	Prior Audit Finding: Government-wide governmental activities revenues in the draft FY 23 Annual Comprehensive Financial Report (ACFR) Statement of Activities contained several classification errors.
State Agency: DOA Financial statement finding	<u>Status/corrective action planned/reasons for no further action:</u> Repeat of findings 2016-013, 2017-004, 2018-006, 2019-006, 2020-006, 2021-006 and 2022-005. Please refer to updated response on finding 2016-013.
Finding Number: 2023-006 Fiscal Year: 2023 Initial Finding Year: 2022	Prior Audit Finding: 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.
State Agency: DOA Financial statement finding	<u>Status/corrective action planned/reasons for no further action:</u> Repeat of findings 2022-011. Please refer to updated response on finding 2022-011.
Finding Number: 2023-007 Fiscal Year: 2023 Initial Finding Year: 2023	Prior Audit Finding: The fund balances of the GF and multiple GF sub-funds were misclassified in the FY 23 draft ACFR.
State Agency: DOA Financial statement finding	<u>Status/corrective action planned/reasons for no further action:</u> This audit finding is unresolved. We will update our procedures to fix this error going forward. Procedures will be updated by June 30, 2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-008**
Fiscal Year: **2023**
Initial Finding Year: **2023**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

Finding Number: **2023-009**
Fiscal Year: **2023**
Initial Finding Year: **2023**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

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 was omitted and not posted in the State's accounting system.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

Finding Number: **2023-010**
Fiscal Year: **2023**
Initial Finding Year: **2023**

State Agency: **DOA**
Financial statement finding

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-018**
Fiscal Year: **2023**
Initial Finding Year: **2023**

State Agency: **DOR**
Financial statement finding

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. We are in the process of updating our corporate income tax audit manual. Our projected completion date is July 1, 2025.

Finding Number: **2023-019**
Fiscal Year: **2023**
Initial Finding Year: **2022**

Federal Agency: **USED**
State Agency: **DEED**

Assistance Listing: **84.425D;**
84.425R; 84.425U;
84.425W;84.010;84.011
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2021-023 and 2022-026. Please refer to updated response on finding 2021-023.

Finding Number: **2023-021**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDOL**
State Agency: **DLWD**

Assistance Listing: **17.258;**
17.259; 17.278
Questioned Costs: **None**

Prior Audit Finding:

DLWD staff did not file Federal Funding Accountability and Transparency Act (FFATA) reports for FY 23 WIOA cluster subawards.

Status/corrective action planned/reasons for no further action:

The audit finding is partially resolved. We updated our procedures and submitted updated FFATA reports. DLWD anticipates the finding will be fully resolved in FY2025.

Finding Number: **2023-022**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDOL**
State Agency: **DLWD**

Assistance Listing: **17.258;**
17.259; 17.278
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-023**
Fiscal Year: **2023**
Initial Finding Year: **2023**

State Agency: **DMVA**
Financial statement finding

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

Finding Number: **2023-025**
Fiscal Year: **2023**
Initial Finding Year: **2023**

State Agency: **DNR**
Financial statement finding

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is not resolved. DNR fiscal staff responsible for the preparation, review, and submission of the SEFA reporting will review existing procedures, identify necessary corrective updates, and implement the improved process. Updated policies and procedures will be fully documented, including independent review and validation before submission by 10/31/2024.

Finding Number: **2023-026**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDHS**
State Agency: **DNR**

Assistance Listing: **97.046**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. DNR Forestry staff responsible for preparation, review and submission of the FMAG reporting will review existing procedures, identify necessary corrective updates, and implement the improved process. Updated policies and procedures were fully documented, including independent review and validation before submission by 6/30/2024.

Finding Number: **2023-027**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDHS**
State Agency: **DNR**

Assistance Listing: **97.046**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. DNR fiscal staff responsible for preparing, reviewing, and submitting the FCTR reporting will review existing procedures, identify necessary corrective updates, and implement the improved process. Updated policies and procedures were fully documented, including independent review and validation before submission by 6/30/2024.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-028**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

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.

Federal Agency: **USDHS**
State Agency: **DNR**

Assistance Listing: **97.046**
Questioned Costs: **None**

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. DNR Forestry staff responsible for preparing, reviewing, and submitting the FMAG QPR reporting will review existing procedures, identify necessary corrective updates, and implement the improved process. Updated policies and procedures were fully documented, including independent review and validation before submission by 6/30/2024.

Finding Number: **2023-030**
Fiscal Year: **2023**
Initial Finding Year: **2019**

Prior Audit Finding:

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.

State Agency: **DOH**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2019-026, 2020-025, 2021-026 and 2022-029. Please refer to updated response on finding 2019-026.

Finding Number: **2023-031**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

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.

State Agency: **DOH**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This audit finding is unresolved. The FMS Finance Officer will coordinate with Deputy Director and 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 appropriate training and procedures related to CIP Assets are still in creation. DOH anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-032**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDA**
State Agency: **DOH**

Assistance Listing: **10.542**
Questioned Costs: **\$27,387**

Prior Audit Finding:

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 childcare.

Status/corrective action planned/reasons for no further action:

DOH does not agree 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.

Finding Number: **2023-033**
Fiscal Year: **2023**
Initial Finding Year: **2022**

Federal Agency: **USDA**
State Agency: **DOH**

Assistance Listing: **10.551;**
10.561
Questioned Costs:
Indeterminate

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2022-031. Please refer to updated response on finding 2022-031.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-034**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDA**
State Agency: **DOH**

Assistance Listing: **10.551;**
10.561
Questioned Costs: **10.551**
\$19,689,126

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

DOH does not agree with this audit 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.

Finding Number: **2023-035**
Fiscal Year: **2023**
Initial Finding Year: **2022**

Federal Agency: **USDA**
State Agency: **DOH**

Assistance Listing: **10.551;**
10.561
Questioned Costs: **None**

Prior Audit Finding:

Daily SNAP EBT reconciliations were not performed in FY 23.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2022-033. Please refer to updated response on finding 2022-033.

Finding Number: **2023-036**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDA**
State Agency: **DOH**

Assistance Listing: **10.557**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-037**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.268**
Questioned Costs: **None**

Prior Audit Finding:

One of two annual ICA SF-425 Federal Financial Reports tested (50 percent) had inaccurate information reported on two separate line items.

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. DOH's Finance and Management Services Finance Officer will continue to improve training of the revenue accountants for federal reporting for the ICA SF-425. Revenue accountant 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. DOH has and will continue to meet with federal partners to build and strengthen procedures required for the ICA SF-425. DOH anticipates the finding will be resolved in FY2025.

Finding Number: **2023-038**
Fiscal Year: **2023**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.558**
Questioned Costs: **\$7,909**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2018-028, 2019-036, 2020-033, 2021-032, and 2022-038. Please refer to updated response on finding 2018-028.

Finding Number: **2023-039**
Fiscal Year: **2023**
Initial Finding Year: **2020**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

Auditors could not obtain reliable evidence to verify compliance with TANF's level of effort and earmarking requirements.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2020-034, 2021-033 and 2022-039. Please refer to updated response on finding 2020-034.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-040**
Fiscal Year: **2023**
Initial Finding Year: **2018**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2018-030, 2019-038, 2020-036, 2021-035, 2021-037, 2022-040 and 2022-042. Please refer to updated response on finding 2018-030.

Finding Number: **2023-041**
Fiscal Year: **2023**
Initial Finding Year: **2021**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2021-038 and 2022-043. Please refer to updated response on finding 2021-038.

Finding Number: **2023-042**
Fiscal Year: **2023**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

The State could not provide evidence the FFY 22 ACF-204 annual report was completed or submitted to the federal agency.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2022-044. Please refer to updated response on finding 2022-044.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-043**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.558**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

Finding Number: **2023-044**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.568**
Questioned Costs: **None**

Prior Audit Finding:

Internal control weaknesses were identified over logical access to the system used to process energy assistance applications.

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. The Division performed staff training, coordinated with its contractor, and implemented a reconciliation process to address a majority of the internal control weaknesses. The contractor and division will collaborate to build a final report to be used moving forward that will resolve the remaining weaknesses. DOH anticipates the finding will be resolved in FY2025.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-045**
Fiscal Year: **2023**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.568**
Questioned Costs: **\$8,685**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2022-046. Please refer to updated response on finding 2022-046.

Finding Number: **2023-046**
Fiscal Year: **2023**
Initial Finding Year: **2022**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.568**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

Repeat of finding 2022-047. Please refer to updated response on finding 2022-047.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-047**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

DPA obligated more than 10 percent of the FFY 22 grant award during the second fiscal year of the award.

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.568**
Questioned Costs: **None**

Status/corrective action planned/reasons for no further action:

The audit finding is partially corrected. The Division of Public Assistance (DPA) has expanded administrative personnel to enhance oversight and compliance. A comprehensive staff training plan will ensure understanding and adherence to compliance measures. The division continues to experience staffing shortages. This will likely impact the ability to immediately execute the corrective action plan. DOH anticipates the finding will be resolved in FY2025.

Finding Number: **2023-048**
Fiscal Year: **2023**
Initial Finding Year: **2022**

Prior Audit Finding:

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.

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.568**
Questioned Costs: **None**

Status/corrective action planned/reasons for no further action:

Repeat of finding 2022-049. Please refer to updated response on finding 2022-049.

Finding Number: **2023-049**
Fiscal Year: **2023**
Initial Finding Year: **2019**

Prior Audit Finding:

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.

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.767; 93.775; 93.777; 93.778**
Questioned Costs: **None**

Status/corrective action planned/reasons for no further action:

Repeat of finding 2019-049, 2020-044, 2021-044, and 2022-052. Please refer to updated response on finding 2019-049.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-050**
Fiscal Year: **2023**
Initial Finding Year: **2020**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.767;**
93.775; 93.777; 93.778
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2020-045, 2021-045 and 2022-053. Please refer to updated response on finding 2020-045.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-051**
Fiscal Year: **2023**
Initial Finding Year: **2020**

Federal Agency: **USDHHS**
State Agency: **DOH**

Assistance Listing: **93.767;**
93.775; 93.777; 93.778
Questioned Costs: **93.767 \$167;**
93.778 \$960

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2020-046, 2021-046 and 2022-054. Please refer to updated response on finding 2020-046.

Finding Number: **2023-054**
Fiscal Year: **2023**
Initial Finding Year: **2020**

State Agency: **DOTPF**
Financial statement finding

Prior Audit Finding:

The Alaska International Airport System's (AIAS) FY 23 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, 2021-068 and 2022-073. Please refer to updated response on finding 2020-079.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-055**
Fiscal Year: **2023**
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 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.

Status/corrective action planned/reasons for no further action:

Repeat of findings 2016-056, 2017-068, 2018-069, 2019-080, 2020-078, 2021-069 and 2022-074. Please refer to updated response on finding 2016-056.

Finding Number: **2023-056**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDOT**
State Agency: **DOTPF**

Assistance Listing: **20.106**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

Finding Number: **2023-057**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDOT**
State Agency: **DOTPF**

Assistance Listing: **20.106**
Questioned Costs: **None**

Prior Audit Finding:

DOTPF management lacked internal controls to ensure the annual SF-271 equivalent report was supported, accurate, and complete.

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-058**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

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.

Federal Agency: **USDOT**
State Agency: **DOTPF**

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

Assistance Listing: **20.106**
Questioned Costs: **None**

Finding Number: **2023-059**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

DOTPF's Division of Program Development (DPD) does not have a formal process for managing user access to its transit data management system.

Federal Agency: **USDOT**
State Agency: **DOTPF**

Status/corrective action planned/reasons for no further action:

This audit finding was partially resolved. The Division of Program Development staff developed a procedure to manage user access to the system. The Division staff have been working with system programmers to put in place system controls to inactivate users for non-use. Full implementation is scheduled for June 30, 2025.

Assistance Listing: **20.209**
Questioned Costs: **None**

Finding Number: **2023-060**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

All five FY 23 FGRA subrecipient subawards tested did not have a quarterly report specific to the subaward as required for monitoring purposes.

Federal Agency: **USDOT**
State Agency: **DOTPF**

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. The department worked to modify the subrecipient monitoring system to allow subaward reporting but postponed implementation during fiscal year 2024. This modification will be utilized in the first quarter reporting for fiscal year 2025.

Assistance Listing: **20.509**
Questioned Costs: **None**

Finding Number: **2023-061**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

All five FY 23 FGRA subaward grant agreements tested did not include all federally required information.

Federal Agency: **USDOT**
State Agency: **DOTPF**

Status/corrective action planned/reasons for no further action:

This audit finding is partially resolved. The Division of Program Development will continue to amend all active FGRA subaward grant agreements to include all missing federally required information. DPD worked to 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. Full implementation is scheduled by June 30, 2025.

Assistance Listing: **20.509**
Questioned Costs: **None**

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-062**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

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.

Federal Agency: **USDOT**
State Agency: **DOTPF**

Status/corrective action planned/reasons for no further action:

This audit finding is fully resolved.

Assistance Listing: **20.509**
Questioned Costs: **None**

Finding Number: **2023-064**
Fiscal Year: **2023**
Initial Finding Year: **2019**

Prior Audit Finding:

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.

State Agency: **DFCS**
Financial statement finding

Status/corrective action planned/reasons for no further action:

This finding has been fully resolved.

Finding Number: **2023-065**
Fiscal Year: **2023**
Initial Finding Year: **2022**

Prior Audit Finding:

AAC's FY 23 financial statements were not available for inclusion in the State's Annual Comprehensive Financial Report (ACFR).

State Agency: **AAC**
Financial statement finding

Status/corrective action planned/reasons for no further action:

Repeat of findings 2020-089, 2021-070 and 2022-079. Please refer to updated response on finding 2020-089.

Finding Number: **2023-066**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:

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.

State Agency: **AIDEA**
Financial statement finding

Status/corrective action planned/reasons for no further action:

The audit finding is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-067**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **HUD**
State Agency: **AHFC**

Assistance Listing: **14.881**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

The audit finding is partially resolved.

The issues that caused the 50058's to be late were all unique situations that do not rise to the level of changing policy; therefore, Operations is choosing additional training as the corrective action. The issue will be discussed during the upcoming September 2024 WorkShop and be part of continual conversations with staff.

Additionally, Support Services has reports that go out to the field staff reminding them of submission deadlines. We will leverage those reports in the future, as a program support.

Finding Number: **2023-068**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDA**
State Agency: **UofA**

Assistance Listing: **10.511**
Questioned Costs: **None**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

The audit finding is not resolved. Management has developed a plan to correct the finding.

Finding Number: **2023-069**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Federal Agency: **USDOJ**
State Agency: **UofA**

Assistance Listing: **15.800**
Questioned Costs: **\$1,630**

Prior Audit Finding:

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.

Status/corrective action planned/reasons for no further action:

The audit finding is fully resolved.

STATE OF ALASKA
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2024

Finding Number: **2023-070**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:
During the testing of Suspension and Debarment, UAF has two covered lease contracts that did not have EPLS checks performed.

Federal Agency: **USDE**
State Agency: **UofA**

Status/corrective action planned/reasons for no further action:
The audit finding is fully resolved.

Assistance Listing: **84.425L**
Questioned Costs: **None**

Finding Number: **2023-071**
Fiscal Year: **2023**
Initial Finding Year: **2023**

Prior Audit Finding:
UAS had twenty-two stale Title IV checks greater than 240 days.

Status/corrective action planned/reasons for no further action:
The audit finding is fully resolved.

Federal Agency: **USDE**
State Agency: **UofA**

Assistance Listing: **84.007;**
84.038; 84.063; 84.268; 84.379
Questioned Costs: **None**

SECTION IV – CORRECTIVE ACTION PLAN



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Office of the Governor

OFFICE OF MANAGEMENT AND BUDGET
Lacey Sanders, Director

Court Plaza Building
240 Main Street, Suite 801
Juneau, Alaska 99811-0020
Main: 907.465.4660
Fax: 907.465.2090

June 4, 2025

Kris Curtis, CPA, CISA
Legislative Auditor
Legislative Budget and Audit Committee
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

RECEIVED

JUN 04 2025

LEGISLATIVE AUDIT

Dear Ms. Curtis,

The Office of the Governor, Office of Management and Budget (OMB), 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, 2024.

As requested, enclosed are the corrective action plan forms for the findings addressed in the confidential preliminary audit report.

Sincerely,

Lacey Sanders

Lacey Sanders
Director

Enclosure

Single Audit Corrective Action Plan

Finding: 2024-001 - The FY 24 draft Annual Comprehensive Financial Report (ACFR) misreported general fund opioid settlement funds as unearned revenue.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Office of the Governor, Office of Management and Budget (OMB), agrees with this finding.

Corrective Action (corrective action planned):

The OMB will work with the legislature to create a separate fund to account, track, and manage opioid settlement resources.

The OMB will work with the State Accountant within the Department of Administration, Division of Finance, on improved procedures regarding classifying revenues.

Completion Date (list anticipated completion date):

The anticipated completion date is June 30, 2026.

Agency Contact (name of person responsible for corrective action):

Lacey Sanders, Director

Single Audit Corrective Action Plan

Finding: 2024-002 - Fund balance of the Commercial Passenger Vessel Environmental Compliance general fund subfund is misclassified in the FY 24 ACFR.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Office of the Governor, Office of Management and Budget (OMB), disagrees with this finding. Based on advice of the Department of Law, the OMB has maintained since 2019 that Commercial Passenger Vessel Environmental Compliance (CPVEC) discharge permit fees collected under AS 46.03.480(b) are not federally restricted and therefore are subject to the constitutional sweep.

The CPVEC permit fees are imposed on the activity of discharging wastewater and are not charged on vessels, crew, or passengers, and as such are not for the sole purpose of accessing navigable waters. The CPVEC permit fees are further not assessed for the privilege of entering, trading in, or lying in a port under the Tonnage Clause of the U.S. Constitution.

The FY 2024 ACFR was corrected to reflect that ocean ranger program fees collected per AS 46.03.480(d) are federally restricted tonnage fees, not CPVEC discharge permit fees collected under AS 46.03.480(b).

Corrective Action (corrective action planned):

N/A – disagree with this finding.

Completion Date (list anticipated completion date):

N/A – disagree with this finding.

Agency Contact (name of person responsible for corrective action):

Lacey Sanders, Director

Single Audit Corrective Action Plan

Finding: 2024-003 – Office of Management and Budget staff submitted the quarter ended December 31, 2023, FY 24 Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program project and expenditure report to US Treasury with material errors.

Questioned Costs: None

Assistance Listing Number: 21.027

Assistance Listing Title: SLFRF – COVID-19

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Office of the Governor, Office of Management and Budget (OMB), agrees with this finding.

Corrective Action (corrective action planned):

A policy and procedure for completing the quarterly Project and Expenditure Report was drafted and finalized in coordination with the Division of Finance. This policy has been utilized since completion and will be followed for all future SLFRF reporting periods.

The U.S. Treasury was contacted for guidance on how to correct prior-quarter obligation and expenditure data.

Completion Date (list anticipated completion date):

February 25, 2025

Agency Contact (name of person responsible for corrective action):

Lacey Sanders, Director



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Administration

PAULA VRANA, COMMISSIONER

10th Fl. State Office Building
Juneau, AK 99811
Main: 907.269.6293
Fax: 907.465.2135
www.doa.alaska.gov

June 20, 2025

Kris Curtis, CPA, CISA
Legislative Auditor
Legislative Budget and Audit Committee
Division of Legislative Audit
PO Box 113300
Juneau, AK 99811-3300

RECEIVED

JUN 20 2025

LEGISLATIVE AUDIT

Dear Ms. Curtis:

RE: FY 2024 Confidential Preliminary Audit Report, Department of Administration

This is in response to Recommendations in the FY 2024 State of Alaska Single Audit.

Single Audit Corrective Action Plan

Finding: 2024-004 - An evaluation of 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):

The 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 December 2024.

Agency Contact (name of person responsible for corrective action):

Steve Fritsche

Single Audit Corrective Action Plan

Finding: 2024-005 - Internal control weaknesses were identified over logical access to DOA's State's accounting system (IRIS).

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The 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 keyed by DOF Payroll Services for the employee separation. DOF Payroll Services 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.

Completion Date (list anticipated completion date):

N/A

Agency Contact (name of person responsible for corrective action):

Steve Fritsche

Single Audit Corrective Action Plan

Finding: 2024-006 - An evaluation of the State's reporting system (ALDER) identified a significant internal control weakness.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

ALDER is migrating to the cloud by the end of December 2024, so we will work with CGI to create and complete the disaster recovery test as soon as possible.

Completion Date (list anticipated completion date):

Estimated completion date is March 2025.

Agency Contact (name of person responsible for corrective action):

Steve Fritsche

Single Audit Corrective Action Plan

Finding: 2024-007 - Internal control weaknesses were identified over administrative logical access to IRIS.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Division of Finance partially agrees with this finding.

Corrective Action (corrective action planned):

DOF already has a system in place to track logins to IRIS, it is not feasible to eliminate the noted control weaknesses due to various business reasons.

Completion Date (list anticipated completion date):

N/A

Agency Contact (name of person responsible for corrective action):

Steve Fritsche

Single Audit Corrective Action Plan

Finding: 2024-008 - A management policy for ALDER was not consistently followed.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

The Division is understaffed and DOF has requested increased staff for the team, which was approved by the legislature.

Completion Date (list anticipated completion date):

Estimated completion date is during FY25.

Agency Contact (name of person responsible for corrective action):

Steve Fritsche

Single Audit Corrective Action Plan

Finding: 2024-009 - An evaluation of IRIS identified a significant internal control weakness.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

DOF has the IRIS disaster recovery test scheduled with CGI in January 2025.

Completion Date (list anticipated completion date):

Estimated completion date is January 4, 2025.

Agency Contact (name of person responsible for corrective action):

Steve Fritsche

Single Audit Corrective Action Plan

Finding: 2024-010 - Net position was not restricted for assets that can only be used for pension and other post-employment benefits activity.

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 sure this error is fixed going forward.

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: 2024-011 - Significant errors were identified in the FY 24 draft general fund Budgetary Comparison Schedule (Statement 2.01).

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 procedures to correct the issues noted going forward.

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: 2024-012 - Revenues owed to the State from the federal government were misclassified in the FY 24 draft Annual Comprehensive Financial Report (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 review and update our procedures in order to correct this issue going forward.

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: 2024-013 - The fund balances of the general fund, and multiple general fund subfunds, were misclassified in the FY 24 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 and update workpapers in Workiva to correct this issue going forward.

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: 2024-014 - Lease agreements and subscription-based information technology arrangements (SBITA) were not recorded in accordance with generally accepted accounting principles. Specifically, a significant SBITA was not recorded, functional classification of expenses were misstated, including functional errors caused by lease additions and deletions, and lessor lease activity was overstated.

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 ensure this error is fixed going forward.

Completion Date (list anticipated completion date):

Estimated completion date is June 30, 2025.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2024-015 - The FY 24 draft ACFR misreported general fund opioid settlement funds as unearned revenue.

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 correctly report these funds going forward. Once a new fund is created, we will be able to better account, track, and report these funds.

Completion Date (list anticipated completion date):

The anticipated completion date to update our procedures is August 31, 2025.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2024-016 - Fund balance of the Commercial Passenger Vessel Environmental Compliance general fund subfund is misclassified in the FY 24 ACFR.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Finance disagree with this finding. Based on advice of the Department of Law, the OMB has maintained since 2019 that Commercial Passenger Vessel Environmental Compliance (CPVEC) discharge permit fees collected under AS 46.03.480(b) are not federally restricted and therefore are subject to the constitutional sweep.

The CPVEC permit fees are imposed on the activity of discharging wastewater and are not charged on vessels, crew, or passengers, and as such are not for the sole purpose of accessing navigable waters. The CPVEC permit fees are further not assessed for the privilege of entering, trading in, or lying in a port under the Tonnage Clause of the U.S. Constitution.

The FY 2024 ACFR was corrected to reflect that ocean ranger program fees collected per AS 46.03.480(d) are federally restricted tonnage fees, not CPVEC discharge permit fees collected under AS 46.03.480(b).

Corrective Action (corrective action planned):

N/A

Completion Date (list anticipated completion date):

N/A

Agency Contact (name of person responsible for corrective action):

Eric DeMoulin

Single Audit Corrective Action Plan

Finding: 2024-017 - An evaluation of the financial reporting system identified a significant internal control weakness.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Division of Finance agrees with this finding.

Corrective Action (corrective action planned):

Five of the seven deprecated servers were decommissioned during FY24, and the remaining two were decommissioned in July 2024.

Completion Date (list anticipated completion date):

July 2024

Agency Contact (name of person responsible for corrective action):

Steve Fritsche

Single Audit Corrective Action Plan

Finding: 2024-018 - During FY 24, Department of Finance (DOF) management did not provide adequate training to support State agencies' use of the ALDER 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):

ALDER underwent major changes in April 2024 and DOF will be updating all training materials and conducting new training as soon as possible. Due to competing priorities, vacant positions, and turnover within staff, updating ALDER training/materials will not get created until FY26.

Completion Date (list anticipated completion date):

Anticipated completion date is June 30, 2026.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2024-019 - DOF staff completed the FY 24 draft financial statements on December 19, 2024. Additionally, the draft financial statements did not include FY 24 amounts for one major enterprise fund and one internal service fund.

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, 2025.

Agency Contact (name of person responsible for corrective action):

Mallorie Fagerstrom

Single Audit Corrective Action Plan

Finding: 2024-020 - Statewide testing found significant errors in the procurement process.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

SSOA/OPPM partially agrees with this finding. Executive branch agencies are delegated the authority and responsibility of their agencies' procurement operations and OPPM has limited oversight of day-to-day activities of individual agencies.

Corrective Action (corrective action planned):

Currently, procurement officers at executive branch agencies are required to obtain and maintain certification through the OPPM Procurement Officer Training and Certification program to perform procurement activities at their respective agency. The training program offers a wide range of procurement specific training courses delivered both virtually and in-person. To ensure an understanding of the requirements identified in the management letter, SSOA/OPPM has provided additional targeted and focused training to the lead procurement officer at each agency. In addition, the SSOA/OPPM will increase the focus and discussion for each of these items on an ongoing basis within all future courses to ensure agencies are continually aware of the requirements.

Completion Date (list anticipated completion date):

The targeted and focused training was delivered to the Alaska Procurement Officer Group (Lead Procurement Staff at Executive Branch Agencies) on May 13, 2025. All other enhanced training will be ongoing with each course offered by the OPPM training team

Agency Contact (name of person responsible for corrective action):

Tom Mayer, Chief Procurement Officer

Single Audit Corrective Action Plan

Finding: 2024-021 - One potential Department of Administration shortfall was identified for FY 24.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Division of Administrative Services agrees with this finding.

Corrective Action (corrective action planned):

DAS is currently working on a solution with DOF for this shortfall. To address potential shortfall issues moving forward, DAS will perform more shortfall analyses at regular intervals, including for past fiscal years.

Completion Date (list anticipated completion date):

Estimated completion date is August 29, 2025.

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

1001 W. 7th Avenue, Suite 200
Anchorage, Alaska 99501
Phone: 907-269-5100
Fax: 907-269-5101

June 6, 2025

Kris Curtis, CPA, CISA
Legislative Auditor
Legislative Budget and Audit Committee
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

RECEIVED
JUN 06 2025
LEGISLATIVE AUDIT

RE: *Confidential Preliminary Audit Report, Department of Law (LAW), FY 24
Statewide Single Audit, Finding No. 2024-022.*

Dear Ms. Curtis:

Thank you for the opportunity to respond to the confidential preliminary audit report regarding the prior-year audit finding issued in the letter dated May 17, 2025.

The Department agrees with Finding No. 2024-022 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: 2024-022 - Seven Department of Law appropriations were potentially in shortfall as of February 2025 and three supplemental appropriations were not processed in the State's accounting system (IRIS).

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Department of Law agrees with this finding.

Corrective Action (corrective action planned):

BFY 2023

As identified in Single Audit Finding No. 2023-017, the Civil Division was unable to collect revenue for FY2023 Reimbursable Services Agreements (RSAs).

- Internal RSAs were not processed to the legal services rate pool, therefore we were unable to collect revenues to match expenditures. To ensure that RSAs are met in full, internal LAW RSAs are established with payment upon approval of the budgeted amount with a true-up at the end of the fiscal year based on actual expenditures.
- Regulatory Commission of Alaska Receipt funding was overspent. Actual revenue received was lower than originally budgeted, and Law failed to restrict the expenditures to account for the shortfall. To ensure this doesn't happen again, all variable revenue sources are monitored closely, and any shortfalls are adjusted and restricted prior to the fiscal year-end, allowing time to move expenses out, if necessary.
- Accounts receivables were not collected or liquidated timely. Multiple RSAs were not paid fully, with accounts receivables set up and left unchecked. To prevent this in the future, Law will have all receivables set up by August 1st of each year with a documented statement from the client agency on ability to pay. Any uncollectable receivables will be liquidated and moved to UGF by the end of reappropriation. All other receivables will be monitored closely throughout reappropriation to ensure payment is received.
- To ensure that Reimbursable Services Agreements are met in full, internal LAW RSAs are established with payment upon approval of the budgeted amount with a true-up at the end of the fiscal year based on actual expenditures and additional language has been added to current and future agreements when the Department of Law contracts with outside counsel to secure receipt of funds.

BFY 2024

When taking the Department of Law's FY2024 Undesignated General Funds (UGF) budget into account, there is an available balance of \$12.2. Within the Criminal Division UGF appropriations, there was an overspend amounting to \$307.8 and the following bullets will reduce the overspend amount to \$205.9.

- The overspend amount includes \$32.1 in encumbrances that the Division of Finance is in the process of liquidating.
- In addition, there is \$69.9 unobligated budget within the General Fund Match fund sources that offset this shortfall.

The department attempted to process adjusting transactions on 8/31/2024 that could not be posted due to timing and unavailable balances in multiple appropriations.

To avoid over expenditure in FY2025, the department will begin a pre-closeout process for year-end transactions in the spring to better evaluate the department's fiscal standing. This will allow time in the final fiscal quarter to adequately address available budgets and/or halt spending, so budgets remain balanced.

Completion Date (list anticipated completion date):

July 31, 2025

Agency Contact (name of person responsible for corrective action):

JoAnn C. Pelayo, Administrative Operations Manager, (907) 465-3676

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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

June 5, 2025

Kris Curtis, CPA, CISA
Legislative Auditor
Division of Legislative Audit
333 Willoughby Avenue, 6th Floor
PO Box 113300
Juneau, AK 99811-3300

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JUN 05 2025

LEGISLATIVE AUDIT

Dear Ms. Curtis,

Please find attached the Department of Revenue's responses to the Division of Legislative Audit's preliminary audit report for the State of Alaska Single Audit for the Fiscal Year ended June 30, 2024, with respect to the Department of Revenue's corporate income tax returns internal control weaknesses, financial statement footnote disclosures, and Child Support Services (CSS) federal cash draw.

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: 2024-023 - Review of corporate income tax returns found internal control weaknesses in Department of Revenue's (DOR) Tax Division's 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, 2025.

Agency Contact (name of person responsible for corrective action):

Michael Williams, Corporate Tax Manager

Single Audit Corrective Action Plan

Finding: 2024-024 - Financial statement footnote disclosures for \$30.7 million of State cash were not included in the FY 24 Annual Comprehensive Financial Report.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DOR agrees that the financial statement footnote disclosures were not included in the FY24 Annual Comprehensive Financial Report (ACFR). As noted in the management letter, DOR management was unaware that footnote disclosures were necessary.

Corrective Action (corrective action planned):

DOR's DAS director will work with the state accountant to ensure all required cash financial statement footnote disclosures are included in the State's FY25 ACFR.

Completion Date (list anticipated completion date):

December 2025.

Agency Contact (name of person responsible for corrective action):

Janelle Earls, Administrative Services Director

Single Audit Corrective Action Plan

Finding: 2024-025 - DOR staff processed an FY 24 Child Support Services (CSS) federal cash draw that was inadequately supported at the time of the draw.

Questioned Costs: None

Assistance Listing Number: 93.563

Assistance Listing Title: CSS

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Department of Revenue agrees with this finding.

Corrective Action (corrective action planned):

DOR management has implemented additional controls to ensure the completeness and accuracy of cash draws, including the preparation of more frequent expense reconciliations to ensure that the expenditure amounts recorded in IRIS match what is reported on the quarterly financial report (form 396). This step additionally ensures that the net federal share of expenditures matches the amount of receivables generated in IRIS. DOR's finance officer will also take a more active role in the review process, ensuring cash draws are accurate and complete.

Completion Date (list anticipated completion date):

Implementation of the plan has begun. Final procedure testing and evaluation to be completed by December 31, 2025, based on the current Federal award being closed out.

Agency Contact (name of person responsible for corrective action):

Robert Doremus



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

June 6, 2025

Kris Curtis, Legislative Auditor
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

RECEIVED

JUN 06 2025

LEGISLATIVE AUDIT

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, 2024.

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, Ed. D.
Commissioner

Enclosure

Single Audit Corrective Action Plan

Finding: 2024-026 – Department of Education and Early Development's (DEED) child nutrition services management authorized Summer 2021 Pandemic Electronic Benefit Transfer Food Benefits (P-EBT) benefits for ineligible children.

Questioned Costs: AL 10.542: \$62,816

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):

The department agrees with Finding 2024-026.

Corrective Action (corrective action planned):

As the program is complete no corrective action can be taken for the Summer P-EBT program.

If a new Summer EBT program is implemented, the department would work to implement a combination of standard operating procedures and automated electronic data validation processes to prevent erroneous benefit issuance. The department did not have sufficient time or resources to establish such features when implementing Pandemic EBT due to the urgent nature of the program.

Completion Date (list anticipated completion date):

n/a

Agency Contact (name of person responsible for corrective action):

Gavin Northey, Child Nutrition Programs Manager

Single Audit Corrective Action Plan

Finding: 2024-027 - DEED did not comply with Federal Funding Accountability and Transparency Act reporting requirements applicable to Child Nutrition Cluster (CNC) FY 24 subawards.

Questioned Costs: None

Assistance Listing Number: 10.553, 10.555, 10.559, 10.582

Assistance Listing Title: CNC

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department partially agrees with Finding 2024-0027. While it is accurate that no FFATA reporting was accomplished for the Child Nutrition Cluster in FY2024, the department disagrees with the specific dollar amount. The methodology used for determining the dollar amount is overly simplistic and does not take each award into account, as specified in 2CFR170.220. The methodology also excludes awards to other State agencies when 2CFR170.300 specifically includes State entities.

Corrective Action (corrective action planned):

The department will continue to work to improve its ability to report timely by attempting to streamline manual determination of amounts to be reported.

Completion Date (list anticipated completion date):

Completion date is unknown. The department is still in the process of training the newest Finance Officer who has primary responsibility for the reporting. Due to the complexity of the reporting requirements and the limitations of the State's financial systems it is a very manual process to determine accurate amounts to report. This manual process takes more time than knowledgeable staff have available due to other higher priority responsibilities.

The system used to report also changed in Spring of 2025. Department procedures need to be overhauled again to take into account the move to SAM.gov.

Agency Contact (name of person responsible for corrective action):

Monique Siverly, Division Operations Manager, Division of Administrative Services

Single Audit Corrective Action Plan

Finding: 2024-028 - The Elementary and Secondary School Emergency Relief fund annual report filed by DEED in May 2024 was submitted with incomplete subrecipient expenditure data for key line item 3b.1.

Questioned Costs: None

Assistance Listing Number: 84.425

Assistance Listing Title: Education Stabilization Fund – COVID-19

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 2024-028. While it is true that the department did initially report zeros in the LEA portion of ESSER III reporting it is untrue that the effect was a reduction in transparency or impaired the federal agency's oversight ability.

No ESSER annual reporting can be submitted if all entered answers do not conform to implemented data validations requirements. Relevant in this instance is that if district level data reported does not match, to the penny, between different reporting categories, data validation errors occur. Including zeros, when accurate data conforming to data validation checks was not able to be entered, allowed the department to enter the data accurately during the first reporting reopen period.

Had the department not entered zeros, data validation errors would have prevented the department from submitting the entire FY2023 ESSER annual report. If no report had been entered as of the initial due date the department would not have been allowed to submit any report at all, which would be less accurate than temporary partial inaccuracy.

Corrective Action (corrective action planned):

ESSER III reporting was corrected during the first reopen period for the FY2023 ESSER annual report in September of 2024 after additional consultation with districts and review of available data.

Completion Date (list anticipated completion date):

9/26/24

Agency Contact (name of person responsible for corrective action):

Deborah Riddle, Division Operations Manager, Division of Innovation & Education Excellence

Single Audit Corrective Action Plan

Finding: 2024-029 - A review of DEED procurements found that some requirements were not met, and incorrect standard agreements forms were used.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department partially concurs with Finding 2024-029.

The missing written summary of verbal bids and documentation of vendor contact for the informal request for proposal has since been provided to the auditors. These items were initially listed as not provided due to limited time for follow-up responses. The Department of Legislative Audits (DLA) was informed that response delays were anticipated due to staff availability challenges, including personal leave and competing deadlines.

Regarding the vendor certificate of insurance (COI), it is possible that the document was collected but misfiled. Unfortunately, the program manager responsible for the contract is no longer employed by the department and is unavailable to confirm the document's status. Under previous leadership of the Office of Procurement and Property Management (OPPM), minor changes to contract terms were occasionally made without formal approval from Risk Management or Legal Counsel. Current OPPM leadership has discontinued this practice, aligning with the department's commitment to consistent and transparent procurement processes.

While professional services contracts are defined within departmental guidelines, the definition leaves room for interpretation. Generally, the contract form used at execution matches that included in the solicitation. However, in certain cases—particularly those involving lower-dollar amounts or less complex scopes of work—a simplified version of the contract may be used. This determination is typically made in consultation with program staff or potential vendors to ensure the contractual requirements are appropriately scaled.

Corrective Action (corrective action planned):

The department is working with OPPM to ensure consistent definitions, guidelines, and training. The department is also implementing a check list, with guidance from OPPM, and using Smartsheet to track COI including expiration dates.

Completion Date (list anticipated completion date):

OPPM anticipates having additional trainings related to audit issues by 7/31/25 followed by enhancements to existing trainings to ensure those items are sufficiently addressed. The first training occurred on 5/13/25.

Agency Contact (name of person responsible for corrective action):

Monique Siverly, 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

June 20, 2025

RECEIVED

JUN 20 2025

LEGISLATIVE AUDIT

Ms. Kris Curtis
Legislative Auditor
Alaska State Legislature
P.O. Box 113300
Juneau, AK 99811-3300

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 FY24 Statewide Single preliminary audit report.

As requested, enclosed with this letter is a standardized corrective action plan for each finding on agency letterhead.

Thank you for the opportunity to respond to the Confidential Management Letter.

Sincerely,

A handwritten signature in black ink, reading "Catherine Muñoz".

Catherine Muñoz
Commissioner



Single Audit Corrective Action Plan

Finding: 2024-030 – An evaluation of the unemployment insurance system identified a significant internal control weakness.

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):

This finding is resolved. DOLWD upgraded the unemployment insurance system to resolve the internal control weakness, effective May 29, 2025.

Completion Date (list anticipated completion date):

May 29, 2025

Agency Contact (name of person responsible for corrective action):

Myron Davis, Systems Programmer 4



Single Audit Corrective Action Plan

Finding: 2024-031 – One potential Department of Labor and Workforce Development shortfall was identified for FY 24.

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):

This finding is resolved. The revenue authorization for this general fund appropriation was posted with the incorrect Revenue Type in IRIS during the AutoAB process. This resulted in the inaccurate restricted revenue shortfall calculation for the Division of Vocational Rehabilitation (DVR) for FY2024.

DOLWD consulted with the Division of Finance for the budget resolution. Budget documents were processed and adjusted the Revenue Type from 5004 to 6004, and resulted to the proper shortfall calculation the DVR General Fund source authorization in IRIS.

Completion Date (list anticipated completion date):

March 14, 2025

Agency Contact (name of person responsible for corrective action):

Rachel Paguio, Accountant 5

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THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

OFFICE OF THE COMMISSIONER
Julie Sande, Commissioner

P.O. Box 110800
Juneau, Alaska 99811-0800
Main 907.465.2500
Fax 907.465.5442

June 3, 2025

Kris Curtis, CPA, CISA
Legislative Auditor
Legislative Budget and Audit Committee
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811

RECEIVED

JUN 04 2025

LEGISLATIVE AUDIT

RE: FY24 Statewide Single Audit, Finding 2024-032

Dear Ms. Curtis,

The Department of Commerce, Community, and Economic Development (DCCED) is in receipt of the preliminary audit report on State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2024.

DCCED agrees with the findings identified and is putting corrective action into place. Context for these findings and corrective actions put into place are addressed in DCCED's Single Audit Corrective Action Plan.

If you have any further questions, please contact the DCCED Administrative Services Director, Hannah Lager, at Hannah.Lager@alaska.gov.

Sincerely,


Julie Sande
Commissioner

Single Audit Corrective Action Plan

Finding: 2024-032 - During FY 24, Department of Commerce, Community, and Economic Development (DCCED) staff did not sufficiently monitor the subrecipient tasked with administering the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Tourism and Other Businesses program. Furthermore, DCCED management did not take action with respect to the subrecipient's noncompliance with requirements to obtain a single audit.

Questioned Costs: None

Assistance Listing Number: 21.027

Assistance Listing Title: SLFRF – COVID-19

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

DCCED agrees with this finding.

Corrective Action (corrective action planned):

Division of Finance presented subrecipient monitoring training to DCCED grant management staff in December 2024. DCCED will continue to work with department grant staff to ensure compliance with federal subrecipient monitoring requirements by strengthening grant management procedures.

DCCED is working with the subrecipient to obtain single audits for outstanding periods.

DCCED and the Division of Finance worked collaboratively to address previously unidentified communication gaps when subrecipients are notified of outstanding single audit requirements, and have made adjustments to communication procedures to ensure departments are notified of outstanding single audits for grantees.

Completion Date (list anticipated completion date):

12/31/2025

Agency Contact (name of person responsible for corrective action):

Lisa Von Bargaen



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

June 05, 2025

Legislative Budget and
Audit Committee
Division of Legislative Audit
Attention: Kris Curtis
P.O. Box 113300
Juneau, Alaska 99811-3300

RECEIVED

JUN 05 2025

LEGISLATIVE AUDIT

RE: Confidential Department of Military and Veterans' Affairs
(DMVA), State of Alaska, Statewide Single Audit for the Fiscal Year Ended June 30, 2024

Mr. 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 black ink, appearing to read "T. Saxe".

Torrence W. Saxe, Maj Gen
Commissioner/Adjutant General

Single Audit Corrective Action Plan

Finding: 2024-033 – Department of Military and Veterans' Affairs (DMVA) staff inaccurately reported federal expenditures on the department's FY 24 draft Schedule of Expenditures of Federal Awards for five programs, collectively understating expenditures by \$22.8 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):

Documentation of Internal Procedures: The Finance Officer will document internal procedures to ensure compliance with 2 CFR 200.303, specifically outlining the steps necessary to accurately prepare and review the Schedule of Expenditures of Federal Awards (SEFA).

Enhancement of Financial Reporting Tools: The Finance Officer will enhance existing financial reporting tools to better identify fund sources and ensure accurate tracking and reporting of federal expenditures.

Training and Capacity Building: The Finance Officer will provide training to staff responsible for preparing and reviewing the SEFA to ensure they understand the requirements and importance of accurate reporting.

Completion Date (list anticipated completion date):

June 30, 2025

Agency Contact (name of person responsible for corrective action):

Pamela Wiederspohn

Single Audit Corrective Action Plan

Finding: 2024-034 - The State's accounting system was not updated for changes to the FFY 24 federally certified Facilities Inventory and Support Plan, which is used to allocate costs to the National Guard Military Operations and Maintenance Projects (NGMOMP) program.

Questioned Costs: AL 12.401: \$88,984

Assistance Listing Number: 12.401

Assistance Listing Title: NGMOMP

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):

Army Guard turnover stabilized in fiscal year 2024. The FISP is annually certified each spring for the following federal year. The Army Administrative Officer (AO) reviewed the certified 2024 Facilities Inventory and Support Plan (FISP) and requested updates to the State accounting system. Administrative Services Revenue office will make requested updates and provide a financial report to the AO for the purpose of identifying expenses posted to prior FISP percentages. The AO will submit correcting adjustments (CH8) to rectify any discrepancies.

Future federal year structure will only be activated by the Revenue office once the AO has certified the review is complete and identifies needed changes.

Completion Date (list anticipated completion date):

06/30/2025

Agency Contact (name of person responsible for corrective action):

Pamela Wiederspohn
Tanya Iskra

Single Audit Corrective Action Plan

Finding: 2024-035 - Six of seven award extensions for the NGMOMP program were untimely. Additionally, one award was not closed timely.

Questioned Costs: None

Assistance Listing Number: 12.401

Assistance Listing Title: NGMOMP

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):

Administrative Services has consistently provided notification and set clear deadlines to the Federal and State Program Managers of an expiring award under the Cooperative Agreement (CA). This notification has included a financial report detailing posted expenses and open obligations and when applicable, a copy of the most recent approved extension for reference.

Due to inconsistent and untimely responses, the Finance officer in conjunction with the Administrative Services Director will update and strengthen written procedures, elevating responsibility for follow-up when responses are not received to ensure timely submission of extension requests and award closeouts following 2 CFR 200.303(a), 2 CFR 200.308(e), and 2 CFR 200.344. Updated documented procedures and training will be provided to the components under the CA.

Completion Date (list anticipated completion date):

06/30/2025

Agency Contact (name of person responsible for corrective action):

Bob Ernisse

Pamela Wiederspohn

Single Audit Corrective Action Plan

Finding: 2024-036 - A review of 25 FY 24 Disaster Grants payments found that 14 payments (56 percent) lacked required supporting documentation. Specifically, six payments lacked pay policy and/or fringe benefit calculations and eight payments lacked procurement contracts that included all federal requirements. Additionally, two of the eight payments lacked a complete or signed contract on file.

Questioned Costs: AL - 97.036: \$96,758; AL - 97.036 COVID-19: \$2,159

Assistance Listing Number: 97.036

Assistance Listing Title: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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):

To ensure compliance with federal regulations and effective management of federal awards, the Finance Office in conjunction with the Homeland Security Director will develop and implement written procedures that provide a clear framework for managing federal awards and ensure compliance with federal regulations.

DMVA will:

- Clearly outline federal requirements under 2 CFR 200.327, 2 CFR 200.403(g), and Homeland Security Acquisition Regulation Class Deviation 15-01.
- Specify the documentation required to support reimbursement requests, including expectations related to discrepancies and follow-up actions.
- Outline the procedures for Homeland Security for reviewing and certifying work completed by contractors, where applicable, prior to reimbursement to subrecipients.

Completion Date (list anticipated completion date):

October 31, 2025

Agency Contact (name of person responsible for corrective action):

Bryan Fisher

Single Audit Corrective Action Plan

Finding: 2024-037 - A review of 16 FY 24 Disaster Grants program subrecipients' obligating award documents found seven did not include all federally required information and one was also missing a completed assurances and agreement form.

Questioned Costs: None

Assistance Listing Number: 97.036

Assistance Listing Title: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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):

OAD, Assurance, and Agreement Forms: The Finance Officer in coordination with the Homeland Security Director will conduct a thorough review of the OAD, assurance, and agreement forms to comply with 2 CFR 200.332. Necessary updates to the pertinent forms will be made to reflect federal requirements and clearly identify the funding is a subaward to the subrecipient.

Revision of Internal Procedures: The Finance Officer will revise and document internal procedures to ensure that:

- Employees and contract support consistently validate the information contained in sam.gov against data provided by subrecipients
- When applicable Homeland Security employees will review, validate, and certify work completed by a contractor prior to the issuance of a subaward

Completion Date (list anticipated completion date):

October 31, 2025

Agency Contact (name of person responsible for corrective action):

Bryan Fisher

Single Audit Corrective Action Plan

Finding: 2024-038 - DMVA management did not issue a management decision for a finding relating to one subrecipient's single audit.

Questioned Costs: None

Assistance Listing Number: 97.036

Assistance Listing Title: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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):

DMVA acknowledges the importance of issuing timely and adequate management decisions to ensure subrecipients take corrective action. The Finance Officer will review internal procedures to identify areas of improvement that may eliminate a single-point of failure in this requirement.

Completion Date (list anticipated completion date):

06/30/2025

Agency Contact (name of person responsible for corrective action):

Pamela Wiederspohn

Single Audit Corrective Action Plan

Finding: 2024-039 - Four of 12 randomly selected FY 24 Disaster Grants SF-425 reports tested had incorrect matching amounts, one of which also had an incorrect recipient share of expenditures.

Questioned Costs: None

Assistance Listing Number: 97.036

Assistance Listing Title: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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):

Documentation of Internal Procedures: The Finance Officer will review existing internal procedures to identify areas of improvement, to include the certification by an Administrative Services supervisor and documented concurrence that Homeland Security has reviewed the accuracy of the reported amounts.

Enhancement of Financial Reporting Tools: The Finance Officer will enhance existing financial reporting tools to better identify fund sources and confirm accurate tracking and reporting of federal and match expenditures.

Provide Training: The Finance Officer will provide additional training to staff responsible for preparing SF-425 reports, focusing on accurate calculation of matching amounts and recipient share of expenditures.

Completion Date (list anticipated completion date):

June 30, 2025

Agency Contact (name of person responsible for corrective action):

Pamela Wiederspohn

Single Audit Corrective Action Plan

Finding: 2024-040 - The audit identified multiple errors in FY 24 Disaster Grants program subawards key data elements in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Additionally, the names and total compensation of each of the subrecipient's five most highly compensated executives, if applicable, were not communicated to DMVA's Division of Administrative Services staff for data entry into FSRS.

Questioned Costs: None

Assistance Listing Number: 97.036

Assistance Listing Title: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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):

Review and Revision of OAD Forms: The Finance Officer will conduct a thorough review of OAD forms and work with the Homeland Security Director to confirm that reporting elements comply with the Federal Funding Accountability and Transparency Act (FFATA).

Revision of Internal Procedures: The Finance Officer will work with the Homeland Security Director to review and identify where internal procedures require updated documentation on subrecipient executives for the collection and communication to the Division of Administrative Services staff in compliance with 2 CFR 200.303(a) and Title 2 CFR 170.

Enhanced Data Entry Oversight: Although FSRS does not allow supervisor certification before submission, the Finance Officer will validate internal procedures are in place to ensure data entry oversight has been completed. This will provide an additional layer of review and verification for the accuracy and completeness of subaward data.

Completion Date (list anticipated completion date):

October 31, 2025

Agency Contact (name of person responsible for corrective action):

Pamela Wiederspohn
Bryan Fisher

Single Audit Corrective Action Plan

Finding: 2024-041 - One DMVA potential shortfall was identified for FY 24.

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):

DMVA bills AAC for non-personal services on an annual basis after all obligations have closed. DMVA had not submitted an invoice as of February 2025, due to an open Fiscal Year 2024 obligation. The obligation, IPO 230001140, remained open until February 24, 2025, and fell within the allowable timeframe for AAM 30.030, which states, as a rule, encumbrances reporting to "one-year appropriations" are not allowed to carry over more than one subsequent fiscal year. The billing for non-personal services has been compiled and we anticipate full collection by June 30, 2025.

To prevent a potential shortfall in subsequent fiscal years, the Finance Officer will direct the DMVA Administrative Services Revenue section to invoice for non-personal services monthly.

Completion Date (list anticipated completion date):

June 30, 2025

Agency Contact (name of person responsible for corrective action):

Pamela Wiederspohn



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Natural Resources

OFFICE OF THE COMMISSIONER

550 West 7th Avenue, Suite 1400
Anchorage, AK 99501-3561
Main: 907.269.8431

June 17th, 2025

Ms. Kris Curtis, CPA, CISA,
Legislative Auditor, Legislative
Budget and Audit, PO Box 113300
Juneau, AK 99811-3300

RECEIVED

JUN 18 2025

LEGISLATIVE AUDIT

Re: FY2024 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, 2024. The Corrective Action Plans for the findings below are attached.

Finding: 2024-042 - Ten Department of Natural Resources' potential shortfalls were outstanding as of February 2025

Sincerely,

A handwritten signature in blue ink, appearing to read "JC Boyle III".

John C. Boyle III, Commissioner
Department of Natural Resources

Single Audit Corrective Action Plan

Finding: 2024-042 - Ten Department of Natural Resources potential shortfalls were outstanding as of February 2025.

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 FY 2024, DNR budget section has requested ratification during the FY 2025 Legislative cycle.

NO09 BFY 2013 \$ 61,702

NM11 BFY 2015 \$ 65,181

NAGO BFY 2016 \$ 4,338

NPKO BFY 2022 \$231,047

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, IETs do not reflect as revenue in IRIS until DMVA processes the IET. Manually generating an RE would require duplicative work for DNR. The following ARs will be fully collected when the IET's process:

NUBC BFY 2022 \$ 6,109

IET 2309*638 includes the total identified above.

NUBC BFY 2021 \$ 77,675

IET 2511*043 includes the total identified above.

The remaining amounts are a timing issue for the RSA authority to be corrected in IRIS.

DNR partially agrees with this portion of the findings. The Division of Parks and Outdoor Recreation has division staff responsible for generating the federal billings. The Director of Parks and Outdoor Recreation has the authority to change the division's billing and monitoring processes to ensure revenue collections are performed in a timely and accurate manner to prevent future revenue shortfalls.

NPKO BFY 2023 \$ 390,915

NPKO BFY 2024 \$ 1,065,508	
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DNR does not agree with this portion of the finding. The Division of Forestry is pending concurrence with the funding agency to approve and reconcile allowable expenditures to be reimbursed.	
--	--

NH06 BFY2024 \$ 34,737	
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Completion Date (list anticipated completion date):

June 30 th , 2025

Agency Contact (name of person responsible for corrective action):

Shannon Miller, Administrative Services Director Shonda M. Belknap, Finance Officer
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THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Fish and Game

OFFICE OF THE COMMISSIONER
Headquarters Office

1255 West 8th Street
P.O. Box 115526
Juneau, Alaska 99811-5526
Main: 907.465.6136
Fax: 907.465.2332

June 10, 2025

Ms. Kris Curtis
Legislative Auditor
Division of Legislative Audit
PO Box 113300
Juneau, AK 99811-3300

RECEIVED

JUN 10 2025

LEGISLATIVE AUDIT

Dear Ms. Curtis:

The Alaska Department of Fish and Game (ADFG) is in receipt of the fiscal year 2024 (FY 2024) confidential preliminary audit report *State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2024*. This letter is being sent to address the findings of the audit and the plan for corrective action for each finding.

Single Audit Corrective Action Plan

Finding: 2024-043 - Testing a random sample of 60 FY 24 non-personal service expenditures charged to the Fish and Wildlife Cluster (FWC) identified two expenditures that lacked proper approval, and one that charged unallowable costs to the FWC.

Questioned Costs: ALN 15.611: \$206

Assistance Listing Number: 15.605, 15.611

Assistance Listing Title: FWC

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

Alaska Department of Fish & Game (ADFG) agrees with this finding. ADFG agrees that the control environment was weakened with the transition of non-personal service expenditure input and certification in the accounting system from ADFG staff to Shared Services of Alaska (SSoA) staff and that inadequate training is a contributing factor.

Corrective Action (corrective action planned):

ADFG will enhance the training and approval process for ADFG staff to ensure all expenditures are allowable, properly authorized, and compliant with regulatory requirements before being processed by SSoA staff. ADFG will update the approving officer policy to include the following requirements:

Develop an onboarding training video for new approving officers, providing them with a comprehensive introduction to their responsibilities, ensuring they are well-prepared from the start.

Implement annual approving officer training to keep approving officers updated on current policies and reinforce best practices.

Establish an annual recertification process for approving officers to ensure ongoing proficiency and accountability, reinforcing the importance of compliance and proper authorization.

ADFG will meet with SSoA to discuss and implement a process that ensures all missing authority signatures are captured and returned to the department for correction before processing occurs. ADFG will meet with SSoA to discuss this audit finding and request their staff receive further training equivalent to ADFG staff to prevent potential errors and findings in the future. Additionally, ADFG will request that SSoA provide training on invoice processing and backup requirements as a core service for the State of Alaska.

Completion Date (list anticipated completion date):

November 15, 2025

Agency Contact (name of person responsible for corrective action):

Jessica Hood, Accountant 5

Single Audit Corrective Action Plan

Finding: 2024-044 - Auditors could not obtain sufficient and appropriate evidence to verify compliance with FWC's equipment and real property management requirements.

Questioned Costs: Indeterminate

Assistance Listing Number: 15.605, 15.611

Assistance Listing Title: FWC

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

ADFG agrees that the policy and procedure for management of equipment, real property, and capital improvements are insufficient.

Corrective Action (corrective action planned):

ADFG will establish procedures and training to ensure that all equipment, real property, and capital improvements are managed in strict compliance with federal requirements.

For equipment management, ADFG will take the following actions:

1. Ensure capital and sensitive equipment is accounted for in IRIS through a fixed asset transaction (FN, FA, FM, FT, or FD). Centralized data in IRIS will

- streamline inventory management and compliance. The IRIS fixed asset intent (FN) transaction, implemented July 1, 2024, ensures all equipment is tied to the purchasing document for better tracking of funding source information.
2. Develop and implement standardized procedures for inventory management in IRIS in coordination with the Office of Procurement and Property Management, Department of Administration. This creates consistent and accurate inventory management practices across the department.
 3. Create and distribute inventory logs for staff to use in remote locations to address challenges in retrieving inventory items during seasonal months.. This will result in enhanced field equipment tracking and timely identification of equipment needs or disposal.
 4. Develop comprehensive training for staff involved in equipment management to ensure staff are well-trained and knowledgeable about inventory management procedures and compliance requirements.
 5. Establish clear guidelines for the timely disposal of broken, failed, or obsolete equipment and ensure efficient and compliant disposal of unnecessary equipment. This will result in reduced storage and maintenance costs.

For real property and capital improvement projects, ADFG will take the following actions:

1. Collaborate with Alaska Department of Natural Resources and United States Fish and Wildlife Services on land certification in the federal application TRACS. Post-certification, ADFG will develop tracking logs to ensure annual site visits occur.
2. Develop department policies and procedures to ensure real property is managed according to federal requirements as authorized in grant awards.

Provide training to program staff and administrative staff on the Code of Federal Regulations requirements and proper management of departmental record-keeping logs, including site visit dates and file location for site visit notations.

Completion Date (list anticipated completion date):

December 31, 2025

Agency Contact (name of person responsible for corrective action):

Eric Verrelli, Procurement Specialist 5
Jessica Hood, Accountant 5

Single Audit Corrective Action Plan

Finding: 2024-045 – Department of Fish and Game (DFG) staff did not maintain documentation to show all procurement requirements were met, and the length of an award did not match the solicitation.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with this finding. LAW or DOA did not review changes made by the vendor to the signed invitation to bid. Additionally, a written

determination supporting the need for a multi-year MA was not completed or a conflict-of-interest statement.

Corrective Action (corrective action planned):

Since this occurred our procurement lead has signed up for the written determination class, which will be held this month. We have also filled all procurement positions and are working on updating all procurement SOPs to ensure this oversight doesn't occur again.

Completion Date (list anticipated completion date):

December 31, 2025

Agency Contact (name of person responsible for corrective action):

Eric Verrelli, Procurement Specialist 5
Bonnie Jensen, Administrative Services Director

Single Audit Corrective Action Plan

Finding: 2024-046 - One DFG potential shortfall was identified for FY 24.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department partially agrees with this finding. A duplicate expense was incorrectly applied to the appropriation unit. The department disagrees that the appropriation is in short

Corrective Action (corrective action planned):

We are currently working with the Division of Finance on a solution to reverse the duplicated expenditure and release the remaining unobligated balance.

Completion Date (list anticipated completion date):

June 30, 2025

Agency Contact (name of person responsible for corrective action):

Jessica Hood, Accountant 5
Bonnie Jensen, Administrative Services Director

Sincerely,



Doug Vincent-Lang
Commissioner



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Public Safety

OFFICE OF THE COMMISSIONER
James E. Cockrell

5700 East Tudor Road
Anchorage, Alaska 99507-1225
Main: 907.269.5086
Fax: 907.269.4543

June 2, 2025

RECEIVED

JUN 02 2025

LEGISLATIVE AUDIT

Kris Curtis, CPA, CISA
Legislative Auditor
Division of Legislative Audit
PO Box 113300
Juneau, AK 99811-3300

Subject: Corrective Action Plan – Finding 2024-047

Dear Ms. Curtis:

Enclosed is the Department of Public Safety's corrective action plan in response to Finding 2024-047, as outlined in the FY2024 Statewide Single Audit Management Letter dated May 17, 2025.

We appreciate the opportunity to respond and are committed to maintaining compliance with all procurement requirements and internal control standards. Should your office have any questions, please contact Kelly Pahlau, Procurement Specialist 5, at (907) 269-8493.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. E. Cockrell".

James E. Cockrell
Commissioner
Department of Public Safety

Cc:
Dianna Thornton, Administrative Services Director
Craig Douglas, Finance Officer
Kelly Pahlau, Procurement Specialist 5

Enclosure: Corrective Action Plan – Finding 2024-047

Single Audit Corrective Action Plan

Finding: 2024-047 – Department of Public Safety staff did not maintain procurement documentation or follow all procurement requirements.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Department of Public Safety agrees with the finding. The documentation issues identified, including missing conflict of interest statements, certificates of insurance, written determinations, and record of public notice timelines, highlight the need to reinforce internal controls. We would clarify that the \$80,000 procurement cited as missing a notice of intent to award was conducted as a small procurement. For small procurements, the appropriate documentation is a quote abstract rather than a formal notice of intent. However, the department accepts the finding and has taken steps to ensure compliance with all procurement requirements moving forward.

Corrective Action (corrective action planned):

The Department of Public Safety has implemented a series of corrective measures. All procurement staff are now required to use the revised 3/27/2025 Project Folder Checklist. This checklist verifies the inclusion of all required documentation, such as non-conflict of interest statements, insurance certificates, written determinations, and contract amendments. A peer review process has been established to confirm file completeness before finalizing awards. Procurement staff have received updated training on written determinations, disclosure requirements, and open public notice posting procedures. Standard templates have been developed and distributed for common written determinations and conflict of interest disclosures. The department has initiated internal audits to monitor procurement compliance, with follow up actions where necessary. These actions are reinforced through internal controls and documented procedures maintained by the Division of Administrative Services.

Completion Date (list anticipated completion date):

March 27, 2025

Agency Contact (name of person responsible for corrective action):

Kelly Pahlau, Procurement Specialist 5 907-269-8493



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Health

OFFICE OF THE COMMISSIONER

Anchorage

3601 C Street, Suite 902
Anchorage, Alaska 99503-5923
Main: 907.269.7800
Fax: 907.269.0060

Juneau

P.O. Box 110601
350 Main Street, Suite 404
Juneau, Alaska 99811-0601
Main: 907.465.3030
Fax: 907.465.3068

RECEIVED

JUN 09 2025

LEGISLATIVE AUDIT

June 09, 2025

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, 2024

Dear Ms. Curtis,

The Department of Health (DOH) appreciates the opportunity to review and provide feedback to the associated finding and recommendation as shared in your management letter.

Finding: 2024-048 - During FY 24, Department of Health's (DOH) Division of Health Care Services management did not require a System and Organization Controls report on the internal controls for financial reporting from the primary service organizations¹ contracted to support the division with health care services and claim processing through the Medicaid Management Information System.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department partially agrees with the finding. The department agrees that the fiscal agent vendor, Gainwell/HMS, should have provided a SOC 1 Type 2 report for this timeframe.

The department does not agree the MMIS support vendor, Conduent, includes scope of work that necessitates SOC 1 Type 2 reporting. The department shared information with auditors that caused misunderstanding in the roles of the MMIS fiscal agent and support vendors. To clarify, while 94% of the MMIS claims auto-adjudicate in the system, the fiscal agent vendor has sole responsibility of financial reporting and associated internal controls. The support vendor has no control or responsibility over financial reporting. Conduent has stated that production of a SOC 1 Type 2 report would address nonfinancial controls that are already included in their SOC 2 report.

¹ A service organization is an external entity that provides services to a user organization that is relevant to the user entity's internal control over financial reporting.

Corrective Action (corrective action planned):

The Division of Health Care Services is working with the fiscal agent vendor to retroactively produce a SOC 1 Type 2 report to cover the audit timeframe. This service organization will provide a GAP or bridge letter if there is any lapse of coverage during the fiscal year testing period in order to satisfy appropriate audit evidence.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-049 - During FY 24, DOH's Division of Finance and Management Services accountants did not collect or liquidate two federal receivables totaling \$26.6 million in a timely manner.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with the finding.

Corrective Action (corrective action planned):

The department is reassessing the complex reconciliation process for alternate methods of resolution in coordination with the Department of Administration. Due to the receivables' original dates and the complexity of the reconciliation, the original process is not practicable.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2026.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-050 - During FY 24, DOH staff did not update the State's accounting system, IRIS, for DOH capital asset activity.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with the finding.

Corrective Action (corrective action planned):

The department Finance Officer will coordinate with the division Deputy Director and financial staff to ensure adequate recording, monitoring, and maintenance of capital assets occurs. This includes both current and prior year capital assets. Procedures will be established, and necessary staff will receive training.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-051 - DOH staff inaccurately reported federal expenditures on the FY 24 draft Schedule of Expenditures of Federal Awards for three programs collectively understating federal expenditures by approximately \$295 million. Additionally, the amount passed through to subrecipients was misreported for seven programs.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department partially agrees with the finding. The understated federal expenditures were known by the department and notification was provided to the Department of Administration, Division of Finance (DOF) numerous times prior to and along with preliminary SEFA submission. The department shared that a revision would be required to add the additional reporting information once it became available. The department has no control of what notifications or report versions DOF provides to auditors. The department agrees that the subrecipient amounts were initially misreported.

Corrective Action (corrective action planned):

The Finance Officer will work with Division of Public Assistance leadership to receive reporting information timely. The department will update the procedures to require all reporting elements prior to submittal of SEFA. Additionally, procedures will be refined to ensure accuracy of COVID funded subrecipient expenditure reporting.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-052 - DOH's Division of Public Assistance (DPA) did not determine or distribute benefits to school children or children in child care in accordance with the process and timeframes in the federally approved state plan. The audit identified the following deficiencies in FY 24:

- The children in child care beneficiaries were not identified as required by the school year 2020–2021 state plan.
- The per child benefit amount paid to the 15,697 children in child care was understated by \$6.21 and 125 children were included in both the student and the child care benefit eligibility lists.
- Issuance records provided by DPA's Electronic Benefits Transfer (EBT) contractor, Fidelity National Information Services (FIS), were \$795,659 more than DPA reported issuances. Furthermore, the FIS report included \$28,992 in duplicate summer 2021 benefit issuances to school children.

- School year 2020–2021 student beneficiaries paid in FY 24 received benefits at least two years late and the children in child care beneficiaries were paid benefits at least 20 months late. Summer of 2021 beneficiaries paid in FY 24 received benefits at least 20 months late.

Questioned Costs: AL 10.542: Indeterminate

Assistance Listing Number: 10.542

Assistance Listing Title: Pandemic Electronic Benefit Transfer Food Benefits (P-EBT) – COVID-19

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department partially agrees with the finding. The Division of Public Assistance disagrees with the finding regarding issuance timelines. 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.

Corrective Action (corrective action planned):

Shall the department agree to administer this federal program in the future, the Commissioner will allocate the 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):

Pam Halloran, Assistant Commissioner

Finding: 2024-053 - The amount of FY 24 Supplemental Nutrition Assistance Program (SNAP) benefits reported to the United States Department of Agriculture (USDA) as issued by the State's EBT contractor, FIS, was \$2,628,951 more than the amount of authorized benefits reported in data from DPA's Eligibility Information System (EIS). Furthermore, FIS could not provide a reliable audit trail of issuances.

Questioned Costs: AL 10.551: \$2,628,951

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):

The department agrees with the finding, but not the questioned cost. The Division of Public Assistance performs monthly reconciliations and balancing efforts to ensure accuracy with routine FIS reports, EIS authorization and issuance reports, and federal reporting. However,

the division agrees that a new ad hoc report created for this audit by the EBT contractor, FIS, does not match with issuances and reporting.

Corrective Action (corrective action planned):

The Division of Public Assistance will work with the EBT contractor, FIS, through the contract performance management process to address discrepancies found between a non-standard ad hoc report and program issuances and reporting. The division will evaluate further ad hoc reports against previously established documents for accuracy.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2026.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-054 - Testing of 42 SNAP recipient cases to verify the completeness and accuracy of benefit calculations found 37 (88 percent) were incorrect or unsupported, including 24 (57 percent) in which the recipients' application or reports of changes were not processed within federally required timeframes. Testing of 42 SNAP recipient cases to verify the adequacy of case information stored in EIS and DOH's document management system, ILINX, found 18 (43 percent) had inadequate verifications of required information.

Questioned Costs: AL 10.551: \$59,073

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):

The department agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance has reinstated SNAP interview requirements and verification procedures in FY2025. It will also review casework via supervisory case reviews to ensure accuracy and documentation standards are met. The division's Learning & Development Team is creating training modules that will provide continuing education to existing staff.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2026.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-055 - Daily SNAP EBT reconciliations were not performed in FY 24.

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):

The department agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance has increased administrative staff and will restore the daily reconciliation processes that were affected by staff turnover. Newer staff will be trained in the reconciliation and discrepancy processes, including review and follow-up of documentation.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-056 - Three of 60 Temporary Assistance for Needy Families (TANF) recipient case files tested lacked adequate documentation to indicate that the participant met all eligibility criteria. The following errors were noted:

- Two cases exceeded the 60-month benefit limit, which resulted in excess benefits.
- One case lacked documentation to verify one parent's relational status to the children.

Additionally, seven of 60 cases tested had documentation to support individual's eligibility, but lacked sufficient documentation to verify that the key control over compliance occurred.

Questioned Costs: AL 93.558: \$ 5,720 (known questioned costs); \$ 173,417 (likely questioned costs)

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):

The department agrees with the finding.

Corrective Action (corrective action planned):

Division of Public Assistance staff will be coached on proper case documentation standards and procedures such as including appropriate information in case notes and uploading

documentation in ILINX to support eligibility determinations. Spot checks and case reviews will be performed for case completion and accuracy.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-057 - Insufficient documentation was available to support the manual transfer of time originally coded to another federal program to the TANF program.

Questioned Costs: AL 93.558: \$1,730

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):

The department does not agree with the finding.

The Division of Public Assistance (DPA) met with CLA regarding the questioned costs which were explained and documented. For the sample selected, the employee did positive time keep to LDP U6615 - LIHEAP Policy for their time spent processing heating assistance applications. This was during a time when our Policy section was understaffed, and the administrative section absorbed programmatic duties.

The division followed the State of Alaska's payroll correction process. When IRIS-HRM (payroll) interfaced to IRIS-FIN (financial), the payroll transactions errored due to insufficient program budget. The Department of Administration, Division of Finance provides an erroring payroll transaction report. The departments are instructed to update the report with correct financial coding and send to a BOT email address. The BOT enters the correction in the State's financial system and attaches the spreadsheet to document the update in coding. Department staff do not have permissions to add notes or additional attachments to the payroll transaction.

DPA accounting staff reviewed the errored transaction and identified another allowable fund source to code these expenditures to. Therefore, the payroll expenses were adjusted and charged to the TANF program.

Corrective Action (corrective action planned):

Division of Public Assistance will enhance the process to review payroll transactions and document supporting information for changes.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-058 - 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):

The department agrees with the finding.

Corrective Action (corrective action planned):

Division of Public Assistance expanded administrative personnel. Improvements to the TANF earmarking processes along with a comprehensive staff training plan are being developed to ensure understanding and adherence to compliance measures.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-059 - One of the 60 cases tested had insufficient documentation to verify work hours 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):

The department agrees with the finding.

Corrective Action (corrective action planned):

Division of Public Assistance 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):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-060 - No Federal Funding and Transparency Act (FFATA) reports were submitted during the audit period of July 1, 2023 through June 30, 2024. Additionally, the State could not provide evidence that the FFY 23 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):

The department agrees with the finding.

Corrective Action (corrective action planned):

Division of Public Assistance will compile comprehensive procedures. Staff will be trained on the ACF-204 reporting process to ensure both accurate and timely reporting in future fiscal years.

For FFATA, the Division of Shared Services will implement procedures in FY2025 to coordinate workflow of necessary information within and between agencies so that FFATA reporting can occur in a timely manner.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2026.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-061 - Each state shall participate in Income Eligibility and Verification System required by Section 1137 of the Social Security Act as amended. Fifteen of 60 cases tested lacked adequate documentation to indicate if all components of income verification were gathered and processed correctly.

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):

The department agrees with the finding.

Corrective Action (corrective action planned):

Division of Public Assistance staff will be coached on proper case documentation standards and procedures such as including appropriate information in case notes and uploading documentation in ILINX to support eligibility determinations. Spot checks and case reviews will be performed for case completion and accuracy.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-062 - Per the 2024 Office of Management and Budget Compliance Supplement, if the state agency determines that an individual is not cooperating in regards to establishing paternity or related to a support order, "the TANF agency must (1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance." Two of seven non-cooperative cases tested lacked appropriate documentation to support "waived" penalties.

Questioned Costs: AL 93.558: \$ 4,167

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):

The department agrees with the finding.

Corrective Action (corrective action planned):

Division of Public Assistance staff will be coached on proper case documentation standards and procedures such as including appropriate information in case notes and uploading documentation in ILINX to support eligibility determinations. Spot checks and case reviews will be performed for case completion and accuracy.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-063 - The State lacked sufficient documentation, as outlined in the federal requirements and the state plan, to clearly document what services one child was receiving and if they were authorized for services during the period under audit.

Questioned Costs: None

Assistance Listing Number: 93.575, 93.596

Assistance Listing Title: Child Care and Development Fund Cluster (CCDF)

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with the finding.

Corrective Action (corrective action planned):

Division of Public Assistance (DPA) will provide documentation and case note training to Child Care Assistance grantees. Grantees will provide similar training to their staff and increase internal case file review. DPA will verify grantee staff training occurred and that they're maintaining compliance.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-064 - Five of five ACF-696 quarterly reports and three of five FFATA reports selected for testing were submitted after the required due dates.

Questioned Costs: None

Assistance Listing Number: 93.575, 93.596

Assistance Listing Title: CCDF

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with the finding.

Corrective Action (corrective action planned):

Division of Public Assistance (DPA) staff in partnership with the Division of Finance and Management Services (FMS) will update procedures to streamline ACF-696 quarterly

reporting. DPA will enhance financial accounting structure, which should also reduce time spent compiling data and result in more timely submissions.

For FFATA, the applicable FMS staff experienced turnover affecting timely submission of reports. New staff will be trained in the procedures and requirements so FFATA reporting can occur in a timely manner.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-065 - The State developed a sufficient state plan outlining appropriate procedures for ensuring child care providers serving children who receive subsidies are compliant with relevant health and safety requirements. However, one of 27 selections lacked documentation to adequately support that all controls, as outlined in the state plan, were fully followed.

Questioned Costs: None

Assistance Listing Number: 93.575, 93.596

Assistance Listing Title: CCDF

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with the finding.

Corrective Action (corrective action planned):

The Division of Public Assistance Child Care Program Office will provide coaching to staff who monitor health and safety requirements to ensure proper and complete documentation exists to show all controls were fully followed.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-066 - Sixty Medicaid and 60 Children's Health Insurance Program (CHIP) recipients were randomly selected for eligibility testing. Testing revealed the following errors:

Medicaid – 24 of 60 cases had timing issues (note, some cases had multiple deficiencies):

- Fifteen of the 60 cases, two of which were behavioral health cases, had not gone through a renewal assessment within 12 months of the last determination.
- Sixteen of the 60 cases' eligibility determinations were not done timely (i.e., within 45 days), one of which was a behavioral health case.
- One of the 60 cases' eligibility effective date was earlier than 3 months prior to the month of application.

CHIP – 40 of 60 cases had timing issues (note, some cases had multiple deficiencies):

- Twenty-eight of 60 cases' eligibility determinations were not done timely (i.e., within 45 days), two of which were behavioral health cases.
- Nineteen of 60 cases, four of which were behavioral health cases, had not gone through a renewal assessment within 12 months of the last determination.

Questioned Costs: AL 93.778: \$ 608 (known questioned costs); \$81,540,436 (likely questioned costs); AL 93.767: \$ 6,888 (known questioned costs); \$ 3,482,307 (likely questioned costs)

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):

The department agrees with the finding but 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.

Corrective Action (corrective action planned):

Division of Public Assistance continues to streamline and enhance internal processes and integrate systems to automate processes as much as possible. This includes (a) automated document ingestion into the electronic document repository (ILINX) from the online portal, e-mail, and other sources; (b) integrating the Division's workload program (Current) with ILINX to improve workload management; and (c) continue using the approved E-14 waiver authorized under section 1902(e)(14)(A) of the Social Security Act to increase ex parte renewal rates.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2026.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-067 - Sixty Medicaid and 60 CHIP recipients were randomly selected for eligibility testing. Testing revealed the following errors:

Medicaid – 22 of 60 cases lacked eligibility determination issues (note, some case had multiple deficiencies):

- One of 60 files was approved by the federally facilitated marketplace in 2015 and has been rolling forward ever since with no review and no documentation to support the case as an ongoing Medicaid-eligible case. Electronic review did not have enough information so roll forward was cancelled as of June 30, 2024.

In addition:

- Ten of 60 cases, one of which was a behavioral health case, lacked documentation to indicate the participant submitted a signed Medicaid application.
- Ten of 60 files, one of which was behavioral health, lacked documentation of facts supporting the eligibility determination.
- Two of 60 cases were determined to not be part of one of the non-Modified Adjusted Gross Income (MAGI) covered groups and did not fit into one of the MAGI-exempted categories.
- One of 60 participants did not meet income eligibility requirements.
- Fifteen of 60 cases, five of which are behavioral health, lacked documentation to verify that IEVS was used to verify income eligibility.
- Two of 60 cases lacked review by the appropriate staff/supervisor for manual overrides.

CHIP – 23 of 60 cases lacked eligibility determination issues (note, some case had multiple deficiencies):

- Three of 60 cases lacked adequate support to eligibility determinations/redeterminations, one of which was a behavioral health case.
- Two of 60 cases were not covered groups, one of which was a behavioral health case.
- One of 60 participant files did not contain a social security number. During testing it was noted that the application was denied once reviewed, but it was initially allowed through the federally facilitated marketplace.
- Three of 60 participants received benefits after aging out of the program (age 19). One of these was a behavioral health case.
- One of sixty behavioral health case files was missing a CHIP-specific application and support for determination.
- Eighteen of 60 case files, four of which were behavioral health cases, lacked sufficient documentation to indicate that IEVS participation was verified.

Questioned Costs: AL 93.778: \$ 5,691 (known questioned costs); \$762,897,131 (likely questioned costs); AL 93.767: \$ 5,019 (known questioned costs); \$ 2,537,251 (likely questioned costs)

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):

The department agrees with the finding but 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.

Corrective Action (corrective action planned):

Division of Public Assistance continues to leverage automated renewals for Medicaid and expects processing timeliness to continue improving. Staff will be coached on proper case documentation standards and procedures such as including appropriate information in case notes and uploading documentation in ILINX to support eligibility determinations. The Division intends to implement quality control and training efforts using the newly formed Staff Learning & Development team.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2026.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-068 - During FY 24, DOH did not bill Department of Military and Veterans' Affairs for approximately \$279.8 million of reimbursable expenditures related to Federal Emergency Management Agency disaster grants.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with the finding.

Corrective Action (corrective action planned):

The department Finance Officer will submit billing of federally approved expenditures to the requesting agency, the Department of Military and Veterans' Affairs (DMVA), for pandemic related Federal Emergency Management Agency (FEMA) disaster grants. The department will bill any future expenditures approved by FEMA as communicated by the DMVA within the fiscal year that communication is received.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-069 - Statewide encumbrance testing identified three invalid FY 24 DOH encumbrances.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department partially agrees with the finding. The department contends the FY2021 \$10 million management encumbrance is valid as a contingent liability until such a time as the department determines necessary and reasonable. This timing was determined by department officials to align with the annual FY2025 statewide prior-year encumbrance

review process, which marks the point when the Department of Administration requires a memorandum supporting the retention of encumbrances this age and older.

Corrective Action (corrective action planned):

The department Finance Officer will reassess 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 (in accordance with the Alaska Administrative Manual).

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-070 - DOH staff did not maintain documentation to show all procurement requirements were met.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with the finding.

Corrective Action (corrective action planned):

The department's procurement section will develop and administer a staff training plan to ensure understanding and adherence of State of Alaska procurement code, policies, and procedures.

Completion Date (list anticipated completion date):

The department anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Finding: 2024-071 - Four potential DOH shortfalls were outstanding as of February 2025.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The department agrees with the finding.

Corrective Action (corrective action planned):

The department continues to address actions appropriate to DHSS shortfalls and with necessary parties. Such actions could include ratification, billing, and reconciliation.

Completion Date (list anticipated completion date):

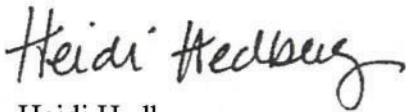
The department anticipates the finding will be resolved in FY2026.

Agency Contact (name of person responsible for corrective action):

Pam Halloran, Assistant Commissioner

Please contact Terra Serpette at 907-465-6333 if you have any questions or concerns.

Sincerely,



Heidi Hedberg
Commissioner

cc: Pam Halloran, DOH Assistant Commissioner
Emily Ricci, Deputy Commissioner
Raquel Solomon-Gross, DOH FMS Deputy Director
Deb Etheridge, Director, Division of Public Assistance
Renee Gayhart, Director, Division of Health Care Services
Terra Serpette, DOH FMS Division Operations Manager

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June 6, 2025

RECEIVED

JUN 06 2025

LEGISLATIVE AUDIT

Kris Curtis, CPA, CISA
Legislative Auditor
Division of Legislative Audit
PO Box 113300
Juneau AK 99811-3300

RE: Confidential Preliminary Audit Report, Department of Corrections, State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2024

Dear Ms. Curtis,

The Department of Corrections appreciates the opportunity to review and respond to the associated findings as shared in the annual preliminary audit report.

Finding: 2024-072 - Statewide encumbrance testing identified two invalid FY 24 Department of Corrections (DOC) encumbrances.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Department agrees with the finding.

Corrective Action (corrective action planned):

The two encumbrances identified were reviewed by the Division of Health and Rehabilitative Services (HARS) staff and the Administrative Services Director's office for validity. It was determined that both encumbrances could be liquidated after further analysis and subsequent billings received from the vendor. HARS submitted a request to liquidate both encumbrances on February 17, 2025.

Completion Date (list anticipated completion date):

Both encumbrances were liquidated on February 20, 2025.

Agency Contact (name of person responsible for corrective action):

Kevin Worley, Director, Division of Administrative Services, Alaska Department of Corrections

Finding: 2024-073 - DOC overspent the department's FY 24 budget authority.

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

The Department agrees with the finding.

Corrective Action (corrective action planned):

Since the end of FY 2024, the Department has been working with the Office of Management and Budget (OMB) to properly record all FY 2024 expenditures and revenues to the appropriation structures, specifically to finalize the completion of the \$9.7 million of personal services expenditures.

The Department continues to refine internal controls on revenues and expenditures, and monitor the personal service expenditures more closely. The Department meets monthly with OMB to review appropriation structures and work to stay within our budgetary authority. There is a very concerted effort on the part of the Department to budget and expend so that appropriations are within legislative limits.

The Department will continue working with OMB and the Division of Finance to properly track and account for any potential funding deficiencies so corrective actions can occur sooner. The Department is also having monthly meetings with OMB regarding projections and tracking personnel service costs, which represent the biggest portion of the Department's budget.

Completion Date (list anticipated completion date):

The Department will work with OMB to determine whether a ratification or supplemental appropriation, or combination thereof, is the appropriate route to take during the next legislative session. The Department believes this will be completed by June 30, 2026.

Agency Contact (name of person responsible for corrective action):

Kevin Worley, Director, Division of Administrative Services, Alaska Department of Corrections

Please contact Kevin Worley, Director, Alaska Department of Corrections, Division of Administrative Services, at (907) 465-1416 or via email at Kevin.Worley@Alaska.gov if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "JWinkelman", with a long horizontal stroke extending to the right.

Jen Winkelman
Commissioner

cc: April Wilkerson, Deputy Commissioner
Jake Wyckoff, Deputy Commissioner
Zane Nighswonger, Director, Division of Institutions
Dusty Dumont, Director, Division of Pretrial, Probation & Parole
Brandi Billings, Division Operations Manager, Division of Administrative Services
Dayna Mackey, Administrative Operations Manager, Division of Administrative Services

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THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Transportation and
Public Facilities

OFFICE OF THE COMMISSIONER
Ryan Anderson, Commissioner

PO Box 112500
Juneau, Alaska 99811-2500
Main: 907.465.3900
Fax: 907.465.3900
dot.alaska.gov

June 6, 2025

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JUN 06 2025

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 FY 24 Statewide Single Audit. We appreciate the opportunity to address the findings and provide a corrective action plan (CAP) as requested in your letter dated May 17, 2025.

The department has carefully reviewed the audit findings and developed a corrective action plan to address each issue. Please find enclosed the standardized CAP forms completed for each finding. The completed CAP forms will be provided in an electronic Microsoft Word format via ShareFile to facilitate submission of the audit report to the federal audit clearinghouse.

If there are any questions or if further information is needed, please do not hesitate to contact Elizabeth Dunayski, DOT&PF's Financial Manager. We are committed to addressing the audit findings and ensuring compliance with federal requirements.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ryan Anderson".

Ryan Anderson, P.E.
Commissioner

cc: Dom Pannone, Program Management and Administration Director
Elizabeth Dunayski, Financial Services Manager

STATUS OF CORRECTIVE ACTION

Single Audit Finding No. 2024-074

The Alaska International Airport System's (AIAS) FY 24 audit was not completed timely for inclusion in the Annual Comprehensive Financial Report (ACFR)

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 2024 audit, the AIAS continued work with a contractor to assist AIAS staff with an extensive analysis on audit processes and policies. Lessons learned from the FY 2022 and FY 2023 audits have been documented, and the directory of reports and locations of needed resources for the ACFR process have been updated. These tools were utilized for the FY 2024 audit; however, delays in receiving the trial balance from DOF, timing of the Official Statement of the 2016 AB Bond Series, and the extensive review of GASB 96 – SBITAs caused delays. AIAS will continue to work on developing internal processes for tracking all GASB 96 – SBITAs for future audits, as well as developing new department level codes that will assist in reconciling the State's general ledger to AIAS's sub-ledger.

Completion Date (list anticipated completion date):

December 31, 2025

Agency Contact (name of person responsible for corrective action):

Susan Ault, AIAS Controller

STATUS OF CORRECTIVE ACTION

Single Audit Finding No. 2024-075

Testing of Department of Transportation and Public Facilities' (DOTPF) use of the State's accounting system to track FY 24 capital assets identified the following errors:

- **Ten Construction in Progress (CIP) projects had received a final inspection and/or had been placed in service and should have been moved into the respective depreciable asset classes.**
- **Two projects were incorrectly combined into one asset. This asset needed to be split between Infrastructure and CIP since there was no final inspection for one of the projects. The remaining project left in Infrastructure should have been further allocated to a bridge and a road, since each has a different useful life.**
- **One project was capitalized with an incorrect useful life.**
- **One project was incorrectly capitalized as Infrastructure instead of expensed.**
- **Four projects were incorrectly capitalized as CIP instead of expensed.**
- **Two projects were incorrectly expensed instead of capitalized as Buildings.**
- **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 agrees with this finding and recommendation. The department will continue to run ALDER reports to find projects where a final inspection letter is due and ensure that it is recorded in the accounting system properly. The remaining errors included in this recommendation are minor and of varying types, several of which were due to entry error. The finance officer will provide additional training and oversight of entries for capital assets related to projects to avoid future errors. The department anticipates this finding will be resolved by June 30, 2025.

Completion Date (list anticipated completion date):

June 30, 2025

Agency Contact (name of person responsible for corrective action):

Elizabeth Dunayski, Financial Services Manager

STATUS OF CORRECTIVE ACTION

Single Audit Finding No. 2024-076

DOT&PF staff did not maintain procurement documentation or follow all procurement requirements.

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 procurement section will work to ensure that current checklists are updated, new ones are developed if needed, and staff are provided training to ensure files are complete with all required documentation.

Completion Date (list anticipated completion date):

June 30, 2025

Agency Contact (name of person responsible for corrective action):

Chris Hunt, Procurement Manager

STATUS OF CORRECTIVE ACTION

Single Audit Finding No. 2024-077

Eleven DOTPF potential shortfalls were outstanding as of February 2025.

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 agrees with this finding and recommendation. Department staff continue to contact internal and external customers to seek collection of restricted revenue. The department was able to bill additional allowable costs to the 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, 2025.

Completion Date (list anticipated completion date):

June 30, 2025

Agency Contact (name of person responsible for corrective action):

Elizabeth Dunayski, Financial Services Manager

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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

June 2, 2025

Kris Curtis, CPA
Legislative Auditor
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

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JUN 02 2025
LEGISLATIVE AUDIT

RE: Confidential Preliminary Audit Report, Department of Family and Community Services (DFCS), State of Alaska, Single Audit for the Fiscal Year Ended June 30, 2024.

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. 2024-078- Department of Family and Community Service (DFCS) staff did not retain evidence of meeting procurement solicitation requirements.

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 Facilities staff will receive training on procurement solicitation requirements and ensure that all documentation is saved to Facilities electronic project files.

Completion Date (list anticipated completion date):

DFCS anticipates the finding will be resolved in FY2026.

Agency Contact (name of person responsible for corrective action):

Nancy Miller, Finance Officer

Finding No. 2024-079- Statewide encumbrance testing identified one invalid FY24 DFCS encumbrance.

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):

DFCS will be updating our encumbrance policies and procedures to incorporate regular quality assurance reviews. DFCS Fiscal staff will ensure any open balances on obsolete encumbrances are liquidated promptly.

Completion Date (list anticipated completion date):

DFCS anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Nancy Miller, Finance Officer

Finding No. 2024-080- One DFCS potential shortfall was identified for FY24.

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):

DFCS Fiscal staff will collaborate with divisions to verify that all RSA billings have been submitted to the appropriate departments for reimbursement in a timely manner, ensuring accuracy and compliance with established procedures.

Completion Date (list anticipated completion date):

DFCS anticipates the finding will be resolved in FY2025.

Agency Contact (name of person responsible for corrective action):

Nancy Miller, Finance Officer

Please contact Nancy Miller at 907-465-6891 if you have any questions or concerns.

Sincerely,



Kim Kovol
Commissioner

CC:

Marian Sweet, DFCS Assistant Commissioner
Nancy Miller, DFCS Finance Officer

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

June 4th, 2025

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JUN 04 2025

LEGISLATIVE AUDIT

Kris Curtis
Legislative Auditor
Alaska State Legislature

Dear Ms. Curtis,

Per your request dated May 19, 2025, please see the enclosed University of Alaska FY2024 Corrective Action Plan.

Please contact me if you have any questions.

Sincerely,

DocuSigned by:

E0B95C8BBD0C438...
Wei Guo
Controller

Single Audit Corrective Action Plan

Finding: 2024-081 - Fifteen of the sampled 40 subrecipient draws, on reimbursement basis, were paid to the subrecipients beyond 30 days of when the University received the payment request.

Questioned Costs: None

Assistance Listing Number: 81.049, 12.000, 43.001, 11.417

Assistance Listing Title: Research and Development Cluster (RDC)

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

There is no disagreement with the audit finding.

Corrective Action (corrective action planned):

The Associate Vice Chancellor (AVC) for Financial & Business is working with the Office of Finance & Accounting to establish a procedure for follow up on all invoices sent to the departments to ensure timely payment. Also the departments will develop a procedure to ensure that appropriate delegations are in place in case a PI is unavailable when an invoice is received.

Completion Date (list anticipated completion date):

June 2025

Agency Contact (name of person responsible for corrective action):

Amanda Wall, AVC, Financial Services, 907-474-7552

Single Audit Corrective Action Plan

Finding: 2024-082 - One of the 40 sampled equipment had a lapse of greater than two years between physical inventories.

Questioned Costs: None

Assistance Listing Number: 93.859

Assistance Listing Title: RDC

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

There is no disagreement with the audit finding.

Corrective Action (corrective action planned):

The findings have been corrected. UAA provided and arranged for a timely inventory for all assets but the finding related capital asset was marked as "Unlocated" due to the loss of information through employee turnover. This asset has been located and inventoried in Banner. A new procedure has also been implemented effective FY25 to make sure material unlocated/unreported assets are reported and handled timely.

Completion Date (list anticipated completion date):

Completed

Agency Contact (name of person responsible for corrective action):

Kim Stanford, UAA General Support Services Director, 907-786-4668

Single Audit Corrective Action Plan

Finding: 2024-083 - One of 40 sampled transactions were coded incorrectly to the wrong grant.

Questioned Costs: None

Assistance Listing Number: 47.076

Assistance Listing Title: RDC

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

There is no disagreement with the audit finding.

Corrective Action (corrective action planned):

The expenditure with issue was charged to a 'Closed' grant and UAF Office of Grants & Contracts Administration (OGCA) was not aware of this until it showed up on the aged receivable report so it was not corrected in time before year-end. OGCA will develop a plan to detect and correct these inappropriate expenditures charged on closed grants timely.

Completion Date (list anticipated completion date):

June 2025

Agency Contact (name of person responsible for corrective action):

Michelle Bunch, Office of Grants and Contracts Associate Director, 907-474-6173

Single Audit Corrective Action Plan

Finding: 2024-084 - Two of the sampled 40 covered transactions did not have checks for suspension or debarment with the external parties prior to entering the contract.

Questioned Costs: None

Assistance Listing Number: 43.001, 93.859

Assistance Listing Title: RDC

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

There is no disagreement with the audit finding.

Corrective Action (corrective action planned):

Procurement office has procedures in place and distributed to Procurement officers to make sure that checks for suspension and debarment are properly performed and documented. Additional internal reviews are conducted monthly on a random samples of files to ensure compliance. Additionally, Procurement is exploring an automated EPLS checks and possibility of adding vendor self-certification on suspension and debarment in the purchase order terms & conditions.

Completion Date (list anticipated completion date):

Completed. Investigating options for automation is underway with expected implementation within 2 years.

Agency Contact (name of person responsible for corrective action):

Kara Axx, Chief Procurement Officer, 907-474-6018. Michelle Bunch, Office of Grants and Contracts Associate Director, 907-474-6173

Single Audit Corrective Action Plan

Finding: 2024-085 - One sample of five grants with level of effort provisions in the grant award notification did not meet the level of effort for key personnel required by the federal agency.

Questioned Costs: None.

Assistance Listing Number: 84.031

Assistance Listing Title: Higher Education Institutional Aid

Views of Responsible Officials (state whether your agency agrees or disagrees with the finding; if you disagree, briefly explain why):

There is no disagreement with the audit finding.

Corrective Action (corrective action planned):

The findings have been corrected. OGCA developed a policy in place to ensure the proposals are submitted by the department in a timely manner for OGCA to review thoroughly and to go over any questions that may arise. OGCA will upon receiving the federal award, review it with the departmental proposal to ensure the level of effort listed on any Granting Award Notification (GAN) matches what was proposed. If the GAN does not match what was proposed, OGCA will reach out to the department and agency, as necessary.

Completion Date (list anticipated completion date):

Completed

Agency Contact (name of person responsible for corrective action):

Anne Doyle, Finance Director, College of Indigenous Studies, 907-474-7106; Michelle Bunch, Office of Grants and Contracts Associate Director, 907-474-6173

SECTION V - APPENDICES

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2024

By State Agency

Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number (when applicable)	Federal Expenditures	Amount Passed through to Subrecipients
Alaska Court System / Alaska Judicial Council						
16.585		Treatment Court Discretionary Grant Program	USDOJ	2020-DC-BX-0116	181,507	-
16.585		Treatment Court Discretionary Grant Program	USDOJ	15PBJA-22-GG-03871-DGCT	104,303	-
16.838		Comprehensive Opioid, Stimulant, and other Substances Use Program	USDOJ	15PJDP-23-GG-03568-COAP	31,132	-
21.027		Coronavirus State and Local Fiscal Recovery Funds	USTreas		10,757,167	-
93.110		Maternal and Child Health Federal Consolidated Programs	USDHHS	20231201	2,319	-
93.586		State Court Improvement Program	USDHHS	2201AKSCIP	109,345	-
93.586		State Court Improvement Program	USDHHS	2301AKSCIP	207,550	-
93.597		Grants to States for Access and Visitation Programs	USDHHS	2302AKSAVP	65,390	-
93.597		Grants to States for Access and Visitation Programs	USDHHS	2202AKSAVP	29,584	-
93.747		Elder Abuse Prevention Interventions Program	USDHHS	90EJIG0025-02-04	243,786	-
99.U01		Strategic Initiative Grant	SJI	SJI-24T008	50,291	50,291
Total for Alaska Court System / Alaska Judicial Counsel					11,782,374	50,291
Alaska Energy Authority						
10.674		USDA 2019-DG-11100106-811	USDA		144,341	-
10.674		USDA Forest Svc 22-DG-11100106-805	USDA		17,040	-
10.859		USDA HEC AK0031-E84 Napaskiak	USDA		388,507	388,507
12.600		DO Defense FAIN-HQ00052210045 CIP2019-22-01	USDOD		7,612	-
20.205		RSA DOT NEVI Planning HFWY00290 T09018	USDOT		266,554	-
66.040		FFY19-20EPADS-01J63901	EPA		50,371	34,342
66.040		FFY21 EPADS-01J94201	EPA		480,673	445,062
81.041		DOE FY22 SEP DE-EE0009472	ERGY		534,298	5,671
81.041		DOE FY23 SEP IJJA DE-EE0010056	ERGY		683,598	-
81.086		DE-EE0010625 Alaska ElectVehicle Supply	ERGY		25,496	364
81.128		DE-SE0000229 EECBG FormulaGrant IJJA PL117-58	ERGY		29,588	-
90.100		Denali Commission Program	DC		9,928,017	7,458,844
Total for Alaska Energy Authority					12,556,095	8,332,790
Alaska Housing Financing Corporation						
10.410		Very Low to Moderate Income Housing Loans	USDA		5,897,465	-
14.117		Mortgage Insurance Homes	HUD		43,521,907	-
14.195	S8PBC	Section 8 Housing Assistance Payments Program	HUD		2,316,232	-
14.218		Community Development Block Grants/Entitlement Grants	USDVA		45,100	-
14.231		Emergency Solutions Grant Program	HUD		229,198	229,198
14.239		Home Investment Partnerships Program	HUD		5,610,782	4,799,383
14.241		Housing Opportunities for Persons with AIDS	HUD		521,139	521,139
14.249	S8PBC	Section 8 Moderate Rehabilitation Single Room Occupancy	HUD		629,433	530,120
14.267		Continuum of Care Program	HUD		629,593	457,359
14.268		Stability Housing Vouchers	HUD		20,330	-
14.275		Housing Trust Fund	HUD		3,695,533	3,685,478
14.326		Project Rental Assistance Demonstration (PRA Demo) Program of Section 811	HUD		539,714	487,919
		Supportive Housing for Persons with Disabilities				
14.850		Public and Indian Housing	HUD		10,348,335	-
14.865		Public and Indian Housing Indian Loan Guarantee Program	HUD		8,020,388	-
14.871	HVC	Section 8 Housing Choice Vouchers	HUD		2,501,656	-
14.871	HVC	Section 8 Housing Choice Vouchers	HUD		344,257	-
14.872		Public Housing Capital Fund	HUD		4,726,522	-
14.879	HVC	Mainstream Vouchers	HUD		481,532	-
14.881		Moving to Work Demonstration Program	HUD		40,621,728	-
14.896		Family Self-Sufficiency Program	HUD		355,563	-
16.320		Services for Trafficking Victims	ERGY		264,987	193,031
21.019		COVID-19 - Coronavirus Relief Fund	USTreas		963,097	963,097
21.023		COVID-19 - Emergency Rental Assistance Program	USTreas		11,015,089	10,258,918
21.026		COVID-19 - Homeowner Assistance Fund	USTreas		1,957,071	1,353,422
64.114		Veterans Housing Guaranteed and Insured Loans	USDVA		70,183,777	-
81.041		State Energy Program	ERGY		1,931	-
81.042		Weatherization Assistance for Low-Income Persons	ERGY		3,589,286	3,427,581
93.568		Low-Income Home Energy Assistance	USDHHS	06HSSINT	1,182,998	1,713,643
93.958		Block Grants for Community Mental Health Services	USDHHS	16D0HINT	53,678	-
Total for Alaska Housing Finance Corporation					220,268,321	28,620,288
Alaska Industrial Development and Export Authority						
11.307	EDC	Economic Adjustment Assistance	USDOC		4,041,049	-
Total for Alaska Industrial Development and Export Authority					4,041,049	-
Alaska Seafood Marketing Institute						
10.601		Market Access Program	USDA	MAP-2022-ASMI	4,878,474	-
10.603		Emerging Markets Program	USDA	EMP-2022-19	20,158	-
10.618		Agricultural Trade Promotion Program	USDA	ATP-2019-ASMI	1,564,052	-
11.427		Fisheries Dev and Utilization Research and Dev Grants and Coop Agreement Program (SK)	USDOC	NA21NMF4270335	178,293	-
Total for Alaska Seafood Marketing Institute					6,640,977	-
Alaska State Council of the Arts						
45.025		COVID-19 - Promotion of the Arts Partnership Agreements	NEA		4,650	2,500
45.025		Promotion of the Arts Partnership Agreements	NEA		733,794	352,987
Total for Alaska State Council of the Arts					738,444	355,487

STATE OF ALASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2024

By State Agency

Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number (when applicable)	Federal Expenditures	Amount Passed through to Subrecipients
Alaska Student Loan Corporation						
84.032L		Federal Family Education Loan (FFEL) Program	USDOE		20,037,509	-
Total for Alaska Student Loan Corporation					20,037,509	-
Department of Administration						
20.232		Commercial Driver's License Program Implementation Grant	USDOT	FM-CDL-0427-20-01	5,245	-
39.003		Donation of Federal Surplus Personal Property	GSA		3,093,310	-
Total for Department of Administration					3,098,555	-
Department of Commerce, Community and Economic Development						
10.665	FSRC	Schools and Roads - Grants to States	USDA		10,314,755	10,314,755
11.032		State Digital Equity Planning and Capacity Grant	USDOC		567,800	483,840
11.035		Broadband Equity, Access, and Deployment Program	USDOC		938,337	86,236
11.307	EDC	Economic Adjustment Assistance	EDA		216,851	-
14.228		Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	HUD		9,503,774	9,045,369
15.018		Energy Community Revitalization Program (ECRP)	USDOJ		1,951,015	-
15.439		National Petroleum Reserve - Alaska	USDOJ		6,348,785	6,348,785
21.019		COVID-19 - Coronavirus Relief Fund	USTreas	(101)	-	-
21.027		COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	USTreas		10,533,600	9,954,900
59.061		State Trade Expansion	SBA		9,741	-
66.202		Congressionally Mandated Projects	EPA		1,309,208	37,218
66.433		State Underground Water Source Protection	EPA		166,000	-
90.100		Denali Commission Program	DC		43,607	-
93.413		The State Flexibility to Stabilize the Market Grant Program	USDHHS		134,187	-
93.423		1332 State Innovation Waivers	USDHHS		120,000,000	120,000,000
93.569	C477	Community Services Block Grant	USDHHS		4,208,540	4,067,657
94.003		State Commissions	CNCS		332,344	48,312
94.006		AmeriCorps	CNCS		1,289,456	1,176,285
94.008		Commission Investment Fund	CNCS		223,715	6,304
97.023		Community Assistance Program State Support Services Element (CAP-SSSE)	USDHS		104,382	7,901
97.045		Cooperating Technical Partners	USDHS		71,230	-
Total for Department of Commerce, Community, and Economic Development					168,267,226	161,577,562
Department of Corrections						
16.593		Residential Substance Abuse Treatment for State Prisoners	USDOJ	15PBJA-23-GG-01492-RSAT	205,848	-
16.812		Second Chance Act Reentry Initiative	USDOJ	2018-CZ-BX-0030	51,323	-
16.812		Second Chance Act Reentry Initiative	USDOJ	2020-RQ-BX-0006	515,017	-
Total for Department of Corrections					772,188	-
Department of Education and Early Development						
10.185		Local Food for Schools Cooperative Agreement Program	USDA		133,992	133,992
10.187		The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	USDA		119,188	119,188
10.541		Child Nutrition - Technology Innovation Grant	USDA		105,480	-
10.553	CNC	School Breakfast Program	USDA		12,383,496	11,988,142
10.555	CNC	National School Lunch Program	USDA		39,513,391	38,567,700
10.555	CNC	National School Lunch Program (Food Commodities)	USDA		3,093,237	3,093,237
10.558		Child and Adult Care Food Program	USDA		7,624,554	7,535,441
10.558		Child and Adult Care Food Program (Food Commodities)	USDA		22,096	22,096
10.559	CNC	Summer Food Service Program for Children	USDA		2,716,655	2,527,752
10.560		State Administrative Expenses for Child Nutrition	USDA		1,346,402	146,379
10.568	FDC	Emergency Food Assistance Program (Administrative Costs)	USDA		636,709	621,276
10.569	FDC	Emergency Food Assistance Program (Food Commodities)	USDA		5,134,228	5,134,228
10.575		Farm to School Grant Program	USDA		(467)	-
10.579		Child Nutrition Discretionary Grants Limited Availability	USDA		98,691	93,391
10.582	CNC	Fresh Fruit and Vegetable Program	USDA		2,666,828	2,601,228
10.645		Farm to School State Formula Grant	USDA		129,379	21,898
45.161		Promotion of the Humanities Research	NEH		4,245	-
45.310		COVID-19 - Grants to States	IMLS	(656)	(656)	(656)
45.310		Grants to States	IMLS		1,170,502	890,829
84.010		Title I Grants to Local Educational Agencies	USDOE		54,138,868	53,123,807
84.011		Migrant Education State Grant Program	USDOE		19,761,593	19,018,683
84.013		Title I State Agency Program for Neglected and Delinquent Children and Youth	USDOE		381,943	378,718
84.027	SEC	Special Education Grants to States	USDOE		44,744,905	40,610,838
84.027	SEC	Special Education Grants to States	USDOE		3,186,151	3,186,095
84.041		Impact Aid	USDOE		42,813,149	-
84.048		Career and Technical Education -- Basic Grants to States	USDOE		6,045,792	5,211,617
84.060		Indian Education Grants to Local Educational Agencies	USDOE		149,021	-
84.161		Rehabilitation Services Client Assistance Program	USDOE		152,206	-
84.173	SEC	Special Education Preschool Grants	USDOE		1,569,139	1,317,233
84.173	SEC	Special Education Preschool Grants	USDOE		280,312	280,312
84.196		Education for Homeless Children and Youth	USDOE		298,894	235,437
84.287		Twenty-First Century Community Learning Centers	USDOE		6,305,732	6,102,370
84.323		Special Education - State Personnel Development	USDOE		69,446	-
84.365		English Language Acquisition State Grants	USDOE		1,165,904	1,042,643
84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	USDOE		10,380,975	9,817,944
84.369		Grants for State Assessments and Related Activities	USDOE		2,698,489	-
84.371		Comprehensive Literacy Development	USDOE		11,980,259	11,696,070
84.421		Disability Innovation Fund (DIF)	USDOE		737,149	456,907
84.424		Student Support and Academic Enrichment Program	USDOE		6,419,088	6,213,627

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Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number (when applicable)	Federal Expenditures	Amount Passed through to Subrecipients
84.424		Student Support and Academic Enrichment Program	USDOE		703,037	648,793
84.424		Student Support and Academic Enrichment Program	USDOE		869,463	861,307
84.425		COVID-19 - Education Stabilization Fund	USDOE		1,769,348	117,119
84.425		COVID-19 - Education Stabilization Fund	USDOE		8,048,455	2,814,707
84.425		COVID-19 - Education Stabilization Fund	USDOE		340,301	26,043
84.425		COVID-19 - Education Stabilization Fund	USDOE		117,142,649	110,136,612
84.425		COVID-19 - Education Stabilization Fund	USDOE		3,062,689	1,536,361
84.425		COVID-19 - Education Stabilization Fund	USDOE		1,089,147	801,872
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS		1,654,346	1,137,822
93.600	HDSC	Head Start	USDHHS		122,927	-
93.981		Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	USDHHS		24,855	24,855
Total for Department of Education and Early Development					425,004,182	350,293,913

Department of Environmental Conservation

10.025		Plant and Animal Disease, Pest Control, and Animal Care	USDA		139,476	-
10.760		Water and Waste Disposal Systems for Rural Communities	USDA		7,666,074	378,892
10.762		Solid Waste Management Grants	USDA		33,827	-
11.307	EDC	Economic Adjustment Assistance	USDOC		1,154,004	-
12.113		State Memorandum of Agreement Program for the Reimbursement of Technical Services	USDOD		1,532,123	-
15.015		Good Neighbor Authority	USDOJ		55,665	-
15.236		Environmental Quality and Protection	USDOJ		44,989	-
15.647		Migratory Bird Conservation	USDOJ		11,819	-
66.034		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	EPA		613,596	-
66.046		Climate Pollution Reduction Grants	EPA		769,353	-
66.202		Congressionally Mandated Projects	EPA		18,082,203	1,394,393
66.204		Multipurpose Grants to States and Tribes	EPA		15,350	-
66.419		Water Pollution Control State, Interstate, and Tribal Program Support	EPA		138,267	-
66.432		State Public Water System Supervision	EPA		2,800,004	-
66.442		Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	EPA		38,270	-
66.447		Sewer Overflow and Stormwater Reuse Municipal Grant Program	EPA		342,691	371,170
66.454		Water Quality Management Planning	EPA		162,425	-
66.458	CWFC	Capitalization Grants for Clean Water State Revolving Funds	EPA	W47098-EPA pass thru ANTHC to DEC	29,847	-
66.458	CWFC	Capitalization Grants for Clean Water State Revolving Funds	EPA	W47099-EPA pass thru ANTHC to DEC	13,665	-
66.458	CWFC	Capitalization Grants for Clean Water State Revolving Funds	EPA	WCWSRF- CS02000121	5,778,883	5,778,883
66.458	CWFC	Capitalization Grants for Clean Water State Revolving Funds	EPA	WCWSRF- CS02000122	138,500	138,500
66.458	CWFC	Capitalization Grants for Clean Water State Revolving Funds	EPA	W47115-EPA CW Tribal pass thru ANTHC to DEC	31,409	-
66.461		Regional Wetland Program Development Grants	EPA		21,448	-
66.468	DWFC	Drinking Water State Revolving Fund	EPA	EDWSRF- Special SRF funding obtained by DEC EH division	565,147	-
66.468	DWFC	Drinking Water State Revolving Fund	EPA	W47041- USDHHS pass thru ANTHC	49,133	-
66.468	DWFC	Drinking Water State Revolving Fund	EPA	W47051- USDHHS pass thru ANTHC	509,836	-
66.468	DWFC	Drinking Water State Revolving Fund	EPA	W49600- EPA DW Tribal Grant	194,859	-
66.468	DWFC	Capitalization Grants for Drinking Water State Revolving Funds	EPA	FS-98005821/WDWSRF	398,720	398,665
66.468	DWFC	Capitalization Grants for Drinking Water State Revolving Funds	EPA	FS-98005822/WDWSRF	4,229,562	3,076,779
66.468	DWFC	Capitalization Grants for Drinking Water State Revolving Funds	EPA	FS02J39101/WDWSRF	4,932,958	3,506,220
66.468	DWFC	Capitalization Grants for Drinking Water State Revolving Funds- BIL Grant	EPA	4E-02J39201/WDWEMC	39,759	6,923
66.468	DWFC	Capitalization Grants for Drinking Water State Revolving Funds- BIL Grant	EPA	4L-02J39401/WDWLSSL	91,807	29,520
66.468	DWFC	Capitalization Grants for Drinking Water State Revolving Funds- BIL Grant	EPA	4D-02J39501/WDWSRG	1,341,630	329,046
66.472		Beach Monitoring and Notification Program Implementation Grants	EPA	CU01J34901	164,322	112,147
66.605		Performance Partnership Grants	EPA		3,878,342	-
66.700		Consolidated Pesticide Enforcement Cooperative Agreements	EPA		323,999	-
66.801		Hazardous Waste Management State Program Support	EPA		112,504	-
66.802		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	EPA		71,044	-
66.804		Underground Storage Tank (UST) Prevention, Detection and Compliance Program	EPA		293,167	-
66.805		Leaking Underground Storage Tank Trust Fund Corrective Action Program	EPA		463,444	-
66.809		Superfund State and Indian Tribe Core Program Cooperative Agreements	EPA		106,323	-
66.817		State and Tribal Response Program Grants	EPA		1,247,119	-
66.920		Solid Waste Infrastructure for Recycling Infrastructure Grants	EPA		157,791	-
66.956		Targeted Airshed Grant Program	EPA		5,244,309	4,138,627
81.136		Long-Term Surveillance and Maintenance	ERGY		95,090	-
90.100		Denali Commission Program	DC	W47154	3,176	-
93.103		Food and Drug Administration Research	USDHHS		1,023,001	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 08/05/2014 - W47003	(1,998)	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 05/09/2006 - W47034	6,699	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 08/24/2017 - W47042	(13,551)	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/16/2016 - W47061	(96,130)	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 08/18/2017 - W47062	119,287	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 11/20/2018 - W47063	15,500	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 08/18/2017 - W47069	2,717	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/12/2019 - W47074	144	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 10/02/2019 - W47075	128,099	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 12/12/2019 - W47077	2,111	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/11/2019 - W47079	34,327	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/23/2020 - W47085	322	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/22/2020 - W47087	31,787	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/25/2019 - W47088	37,040	-

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Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number (when applicable)	Federal Expenditures	Amount Passed through to Subrecipients
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/25/2019 - W47089	37,356	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/15/2021 - W47090	2,980,827	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 02/26/2022- W47100	221,382	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/08/2021 - W47103	(4,472)	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/27/2021 - W47104	40,248	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/21/2022 - W47105	7,919	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/21/2022 - W47108	570,045	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 09/22/2021 - W47095	2,284	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 10/19/2021 - W47106	133,304	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/18/2022 - W47107	3,492	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 06/17/2021 - W47109	11,649	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	EPA	MOU dated 01/09/2023 - W47111	191	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	EPA	MOU dated 01/09/2023 - W47113	6,363	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	EPA	MOU dated 01/09/2023 - W47114	7,262	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	EPA	MOU dated 01/09/2023 - W47116	192	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	EPA	MOU dated 01/09/2023 - W47117	2,239	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 10/15/2020 - W47119	762	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/09/2023 - W47120	75	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/09/2023 - W47121	127	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/09/2023 - W47122	2,144	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/18/2023 - W47123	2,931	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/18/2023 - W47124	99,624	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/18/2023 - W47125	264	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/09/2023 - W47141	370	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/09/2023 - W47142	185	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/18/2023 - W47146	2,764	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 05/21/2024 - W47147	5,780	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 03/26/2024 - W47148	1,517	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/18/2023- W47149	1,236	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 02/09/2023 - W47155	15,788	-
93.210		Tribal Self-Governance Program: IHS Compacts/Funding Agreements	USDHHS	MOU dated 01/26/2022 - W47163	457	-
11.U01		NOAA NMFS	USDOC	2019-IASI-004	248,161	-
20.U01		Clean-up Contaminated Sites in Alaska	USDOT	DTFAWN-15-A-80000 & 697DCK-20-H-00009	116,157	-
93.U10		FDA Food Inspections	USDHHS	HHSF223201810020C & 75F40123C00145	633,786	-
97.U02		U.S. Coast Guard Oversight - Juneau/Kodiak	USDHS	241987PXA943	140,929	-
Total for Department of Environmental Conservation					70,710,622	19,659,765
Department of Family and Community Services						
16.540		Juvenile Justice and Delinquency Prevention	USDOJ		430,054	167,101
16.812		Second Chance Act Reentry Initiative	USDOJ		274,612	-
93.090		Guardianship Assistance	USDHHS		2,619,224	-
93.556		MaryLee Allen Promoting Safe and Stable Families Program	USDHHS		1,172,688	567,569
93.590		Community-Based Child Abuse Prevention Grants	USDHHS		422,999	99,917
93.599		Chafee Education and Training Vouchers Program (ETV)	USDHHS		147,082	-
93.603		Adoption and Legal Guardianship Incentive Payments	USDHHS		235,762	-
93.643		Children's Justice Grants to States	USDHHS		83,001	-
93.645		Stephanie Tubbs Jones Child Welfare Services Program	USDHHS		105,820	105,820
93.658		Foster Care Title IV-E	USDHHS		21,236,889	-
93.659		Adoption Assistance	USDHHS		31,185,402	-
93.667		Social Services Block Grant	USDHHS		8,429,709	1,114,859
93.669		Child Abuse and Neglect State Grants	USDHHS		191,746	-
93.674		John H. Chafee Foster Care Program for Successful Transition to Adulthood	USDHHS		1,026,603	160,000
93.778	MC	Medical Assistance Program	USDHHS		3,218,276	-
64.U01		Department of Veterans Affairs	USDVA		1,980,998	-
Total for Department of Family and Community Services					72,760,865	2,215,266
Department of Fish and Game						
10.028		Wildlife Services	USDA		11,376	-
10.691		Good Neighbor Authority	USDA		7,401	-
10.702		Alaska National Interest Lands Conservation Act (ANILCA) Agreements	USDA		147,099	-
10.932		Regional Conservation Partnership Program	USDA	COOP 20-099	15,571	-
11.022		Bipartisan Budget Act of 2018	USDOC	NA19NMF0220002/ 20-48G	112	-
11.022		Bipartisan Budget Act of 2018	USDOC	NA19NMF0220002/ 22-018G	35,809	-
11.307	EDC	Economic Adjustment Assistance	USDOC	07-79-07901	222,105	-
11.407		Interjurisdictional Fisheries Act of 1986	USDOC		206,466	-
11.407		Interjurisdictional Fisheries Act of 1986	USDOC	NA19NMF4070280/ 23-010G	1,677	-
11.427		Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	USDOC		74,064	-
11.437		Pacific Fisheries Data Program	USDOC	NA22NMF4370332/ 23-015G	169,726	-
11.437		Pacific Fisheries Data Program	USDOC	NA22NMF4370332/ 24-002G	2,169,010	-
11.437		Pacific Fisheries Data Program	USDOC		2,731,732	140,000
11.438		Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	NA19NMF4380262/ AC-2102B	1,230	-
11.438		Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	NA23NMF4380401/ COOP 23-195	13,360	-
11.438		Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC		16,319,682	4,243,547
11.439		Marine Mammal Data Program	USDOC		779,953	-
11.441		Regional Fishery Management Councils	USDOC		121,572	-
11.454		Unallied Management Projects	USDOC	Section 12005 CARES Act / 2SDCOVID19	8,941	-
11.472		Unallied Science Program	USDOC	NA21NMF4720289/ 2203/ COOP 22-013	36,318	-
11.472		Unallied Science Program	USDOC	NA21NMF4720289 / 2211A / COOP 23-056	27,381	-
11.472		Unallied Science Program	USDOC	NA19NMF4720069/ 2104A/ COOP 22-010	35,342	-

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11.472		Unallied Science Program	USDOC	NA21NMF4720289 / 2309 / COOP 23-165	684	-
11.472		Unallied Science Program	USDOC	NA21NMF4720289 / 2308A / SA 23-171	26,322	-
11.472		Unallied Science Program	USDOC	NA19NMF4720069 / 2210 / COOP 23-057	81,501	-
11.472		Unallied Science Program	USDOC	NA18NMF4720007/ 22-049G/ COOP 22-001	18,778	-
11.472		Unallied Science Program	USDOC	NA19NMF4720069/ 2011B	27,244	-
11.472		Unallied Science Program	USDOC	NA21NMF4720289 / 2171-90 / 2011-90	6,415	-
11.472		Unallied Science Program	USDOC	NA19NMF4720069 / 9011-90 / 2011-90	20,000	-
11.472		Unallied Science Program	USDOC	NA19NMF470069/ 2113A	146,984	-
11.472		Unallied Science Program	USDOC		755,419	-
11.477		Fisheries Disaster Relief	USDOC	NA21NMF4770006/ 23-086G/ COOP 23-068	361,621	-
11.477		Fisheries Disaster Relief	USDOC	NA21NMF4770006/ 23-079G/ COOP 23-066	70,361	-
11.999		Marine Debris Program	USDOD		21,327	-
12.005		Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD		15,905	-
15.244		Fisheries and Aquatic Resources Management	USDOI		205,379	-
15.246		Threatened and Endangered Species	USDOI		70,782	-
15.247		Wildlife Resource Management	USDOI		118,673	-
15.423		Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI		142,660	-
15.605	F&WC	Sport Fish Restoration	USDOI		12,889,518	925,391
15.608		Fish and Wildlife Management Assistance	USDOI		1,991,852	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education	USDOI		38,206,685	1,020,259
15.615		Cooperative Endangered Species Conservation Fund	USDOI		45,399	-
15.634		State Wildlife Grants	USDOI		2,599,946	25,033
15.636		Alaska Subsistence Management	USDOI	F22AC01433/ COOP 23-058	15,011	-
15.636		Alaska Subsistence Management	USDOI		1,993,024	4,051
15.637		Migratory Bird Joint Ventures	USDOI		53,980	-
15.639		Tribal Wildlife Grants	USDOI	F23AP00524 / COOP 23-131	23,465	-
15.643		Alaska Migratory Bird Co-Management Council	USDOI		42,285	-
15.655		Migratory Bird Monitoring, Assessment and Conservation	USDOI		43,624	-
15.660		Candidate Species Conservation	USDOI		67,254	-
15.663		NFWF-USFWS Conservation Partnership	USDOI	F22AP03407 / 0801.23.078286	55,192	-
15.664		Fish and Wildlife Coordination and Assistance	USDOI		16,828	-
15.671		Yukon River Salmon Research and Management Assistance	USDOI		218,746	-
15.683		Prescott Marine Mammal Rescue Assistance	USDOI		76,347	-
15.945		Cooperative Research and Training Programs – Resources of the National Park System	USDOI		476,861	-
21.027		Coronavirus State and Local Fiscal Recovery Funds	USTreas	2022 ARPA 2	24,044	-
21.027		Coronavirus State and Local Fiscal Recovery Funds	USTreas		1,034,569	-
10.011		Miscellaneous U.S. Forest Service	USDA	20-CS-11100420-063	16,518	-
11.012		Miscellaneous NOAA	USDOD	04-ABWJ-252/ CY2023/ PUA2023	7,618	-
11.013		Miscellaneous NOAA	USDOD	1305M321PNFFS0531/ COOP 22-041	22,673	-
11.014		Miscellaneous NOAA	USDOD	1333MF21PNFFS0241	20,720	-
11.015		Miscellaneous NOAA	USDOD	1333MF22PNFFS0241	44,653	-
11.016		Miscellaneous NOAA	USDOD	1333MF21PNFFS0255	22,814	-
11.017		Miscellaneous NOAA	USDOD	1305M320PNFFS0257P23005	27,996	-
11.018		Miscellaneous NOAA	USDOD	1333MF23PNFFS0070/ COOP 23-128	5,957	-
11.019		Miscellaneous NOAA	USDOD	04-ABWJ-252/ CY2024/ PUA2024	3,809	-
15.001		Miscellaneous Fish & Wildlife Service	USDOI	1011309084	784,164	-
97.003		Miscellaneous Homeland Security - M/V Selendang Oil Spill Response	USDHS	2018-01 / COOP 05-084	439	-
Total for Department of Fish and Game					86,057,973	6,358,281
Department of Health						
10.542		COVID-19 - Pandemic EBT Food Benefits	USDA		42,411,699	-
10.551	SNAP	Supplemental Nutrition Assistance Program	USDA		256,898,477	-
10.557		COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	USDA		155,000	-
10.557		WIC Special Supplemental Nutrition Program for Women, Infants, and Children	USDA		19,214,869	5,306,015
10.561	SNAP	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	USDA		13,655,602	607,300
10.565	FDC	Commodity Supplemental Food Program (Food Commodities)	USDA		1,135,283	1,135,283
10.572		WIC Farmers' Market Nutrition Program (FMNP)	USDA		319,929	212,022
10.576		Senior Farmers Market Nutrition Program	USDA		37,467	-
10.578		ARRA-WIC Grants To States (WGS)	USDA		150,440	127,683
10.649		Pandemic EBT Administrative Costs	USDA		195,119	-
16.754		Harold Rogers Prescription Drug Monitoring Program	USDOD		445,017	-
21.027		COVID-19 Coronavirus State and Local Fiscal Recovery Funds	USTreas		2,603,749	264,674
84.181		COVID-19 Special Education-Grants for Infants and Families	USDOE		260,745	-
84.181		Special Education-Grants for Infants and Families	USDOE		2,526,034	45,524
93.041		Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	USDHHS		14,605	-
93.042		Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	USDHHS		184,232	-
93.043		COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	USDHHS		96,945	96,947
93.044	AC	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	USDHHS		924,296	932,908
93.044	AC	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	USDHHS		3,481,738	3,012,139
93.045	AC	COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	USDHHS		1,372,785	1,369,629
93.045	AC	Special Programs for the Aging, Title III, Part C, Nutrition Services	USDHHS		1,809,520	1,335,509
93.048		Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	USDHHS		257,689	-
93.052		COVID-19 National Family Caregiver Support, Title III, Part E	USDHHS		307,286	324,088

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Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number (when applicable)	Federal Expenditures	Amount Passed through to Subrecipients
93.052	AC	National Family Caregiver Support, Title III, Part E	USDHHS		898,556	900,780
93.053		Nutrition Services Incentive Program	USDHHS		466,358	464,524
93.069		Public Health Emergency Preparedness	USDHHS		4,636,302	787,431
93.071		Medicare Enrollment Assistance Program	USDHHS		105,458	-
93.079		Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	USDHHS		113,991	-
93.088		Advancing System Improvements for Key Issues in Women's Health	USDHHS		315,867	-
93.092		Affordable Care Act (ACA) Personal Responsibility Education Program	USDHHS		262,127	-
93.104		Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	USDHHS		764,296	720,008
93.110		Maternal and Child Health Federal Consolidated Programs	USDHHS		740,775	-
93.116		Project Grants and Cooperative Agreements for Tuberculosis Control Programs	USDHHS		609,221	-
93.127		Emergency Medical Services for Children	USDHHS		199,122	-
93.130		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	USDHHS		141,298	-
93.136		Injury Prevention and Control Research and State and Community Based Programs	USDHHS		3,011,865	60,361
93.150		Projects for Assistance in Transition from Homelessness (PATH)	USDHHS		305,764	293,886
93.165		Grants to States for Loan Repayment	USDHHS		941,936	-
93.197		Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	USDHHS		242,228	-
93.217		Family Planning Services	USDHHS		544,937	280,000
93.236		Grants to State to Support Oral Health Workforce Activities	USDHHS		1,941	-
93.240		State Capacity Building	USDHHS		317,673	-
93.241		State Rural Hospital Flexibility Program	USDHHS		708,101	-
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS		1,870,223	-
93.251		Early Hearing Detection and Intervention	USDHHS		311,192	35,000
93.268		COVID-19 Immunization Cooperative Agreements	USDHHS		11,031,246	3,355,849
93.268		Immunization Cooperative Agreements	USDHHS		17,302,008	-
93.270		Viral Hepatitis Prevention and Control	USDHHS		263,829	-
93.301		Small Rural Hospital Improvement Grant Program	USDHHS		182,162	-
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		168,953	-
93.314		Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	USDHHS		192,795	-
93.323		COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	USDHHS		5,393,556	-
93.323		Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	USDHHS		3,091,400	-
93.324		State Health Insurance Assistance Program	USDHHS		317,924	105,957
93.334		The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	USDHHS		211,545	-
93.336		Behavioral Risk Factor Surveillance System	USDHHS		501,436	-
93.354		COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	USDHHS		1,591,332	-
93.369		ACL Independent Living State Grants	USDHHS		365,814	359,629
93.387		National and State Tobacco Control program	USDHHS		1,356,669	-
93.391		COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	USDHHS		14,360,728	5,501,524
93.426		Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	USDHHS		704,679	-
93.434		Every Student Succeeds Act/Preschool Development Grants	USDHHS		4,500,381	3,785,614
93.439		State Physical Activity and Nutrition (SPAN)	USDHHS		646,758	-
93.478		Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	USDHHS		209,293	-
93.499		Low Income Household Water Assistance Program	USDHHS		1,340,181	-
93.558		Temporary Assistance for Needy Families	USDHHS		26,217,767	2,956,963
93.568		Low-Income Home Energy Assistance	USDHHS		13,698,196	-
93.575	CCC	Child Care and Development Block Grant	USDHHS		18,486,341	2,534,586
93.575	CCC	COVID-19 Child Care and Development Block Grant	USDHHS		20,606,913	14,445,306
93.596	CCC	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	USDHHS		8,634,398	2,463,434
93.630	MC	Developmental Disabilities Basic Support and Advocacy Grants	USDHHS		314,497	-
93.631		Developmental Disabilities Projects of National Significance	USDHHS		494,375	-
93.665		COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	USDHHS		(21,266)	-
93.745		PPHF: Health Care Surveillance/Health Statistics – Surveillance Program				
93.745		Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	USDHHS		940	-
93.747		COVID-19 Elder Abuse Prevention Interventions Program	USDHHS		9,750	-
93.747		Elder Abuse Prevention Interventions Program	USDHHS		1,780,603	-
93.767		Children's Health Insurance Program	USDHHS		22,498,008	-
93.773		Medicare Hospital Insurance	USDHHS		1,046,941	-
93.777		State Survey and Certification of Health Care Providers and Suppliers (Title XVIII)	USDHHS		524,299	-
93.778		Medicare				
93.778		Medical Assistance Program	USDHHS		2,123,433,373	-
93.788		Opioid STR	USDHHS		3,202,600	1,465,787
93.870		Maternal, Infant and Early Childhood Home Visiting Grant	USDHHS		1,850,258	-
93.889	MC	National Bioterrorism Hospital Preparedness Program	USDHHS		1,315,899	-
93.898		Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	USDHHS		2,367,250	-
93.913		Grants to States for Operation of State Offices of Rural Health	USDHHS		226,025	-
93.917		HIV Care Formula Grants	USDHHS		1,113,879	415,874

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Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number (when applicable)	Federal Expenditures	Amount Passed through to Subrecipients
93.940		HIV Prevention Activities Health Department Based	USDHHS		522,487	273,830
93.946		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	USDHHS		507,524	-
93.958		Block Grants for Community Mental Health Services	USDHHS		2,975,738	2,389,482
93.958		COVID-19 Block Grants for Community Mental Health Services	USDHHS		1,683,317	687,119
93.959		Block Grants for Prevention and Treatment of Substance Abuse	USDHHS		8,444,736	7,773,277
93.959		COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	USDHHS		102,941	-
93.967		Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	USDHHS		122,843	-
93.977		Sexually Transmitted Diseases (STD) Prevention and Control Grants	USDHHS		524,433	-
93.981		Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	USDHHS		554,356	-
93.988		Cooperative Agreements for Diabetes Control Programs	USDHHS		496,259	-
93.991		Preventive Health and Health Services Block Grant	USDHHS		536,733	-
93.994		Maternal and Child Health Services Block Grant to the States	USDHHS		1,307,733	46,000
Total for Department of Health					2,695,280,593	66,871,942
Department of Labor and Workforce Development						
17.002		Labor Force Statistics	USDOL		699,893	-
17.005		Compensation and Working Conditions	USDOL		66,691	-
17.207	ESC	Employment Service/Wagner-Peyser Funded Activities	USDOL		9,573,875	-
17.225		Unemployment Insurance	USDOL		(191,815)	-
17.225		Unemployment Insurance	USDOL		92,879,062	-
17.235		Senior Community Service Employment Program	USDOL		1,522,305	73,446
17.245		Trade Adjustment Assistance	USDOL		10,941	-
17.258	WIAC	WIOA Adult Program	USDOL		3,702,082	-
17.259	WIAC	WIOA Youth Activities	USDOL		4,071,082	2,126,939
17.271		Work Opportunity Tax Credit Program (WOTC)	USDOL		64,229	-
17.273		Temporary Labor Certification for Foreign Workers	USDOL		118,729	-
17.278	WIAC	WIOA Dislocated Worker Formula Grants	USDOL		6,546,524	-
17.285		Apprenticeship USA Grants	USDOL		827,985	168,815
17.503		Occupational Safety and Health State Program	USDOL		1,658,346	-
17.504		Consultation Agreements	USDOL		714,928	-
17.801	ESC	Jobs for Veterans State Grants	USDOL		564,602	-
84.002		Adult Education - Basic Grants to States	USDOE		1,250,211	759,494
84.063	SFAC	Federal Pell Grant Program	USDOE		185,749	-
84.126		Rehabilitation Services Vocational Rehabilitation Grants to States	USDOE		11,501,197	-
84.177		Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	USDOE		284,938	262,293
84.268	SFAC	Federal Direct Student Loans	USDOE		63,282	-
90.100		Denali Commission Program	DC		15,987	-
93.464		ACL Assistive Technology	USDHHS		577,300	476,696
93.495		Community Health Workers for Public Health Response and Resilient	USDHHS		755,339	747,038
96.001	DISSIC	Social Security Disability Insurance	SSA		5,308,245	-
96.006	DISSIC	Supplemental Security Income	SSA		681,491	-
Total for Department of Labor and Workforce Development					143,453,198	4,614,721
Department of Law						
16.817		Innovations in Community-Based Crime Reduction	USDOL	2019-MU-BX-0008	392,281	-
93.775	MC	State Medicaid Fraud Control Units	USDHHS	231AK5050	1,545,213	-
Total for Department of Law					1,937,494	-
Department of Military and Veteran's Affairs						
11.467		Meteorologic and Hydrologic Modernization Development	USDOL	20NOAA	389,960	61,000
12.401		National Guard Military Operations and Maintenance (O&M) Projects	USDOD	SRM	23,642,562	-
12.404		National Guard ChalleNGe Program	USDOD	50AMYA	7,417,077	-
64.035		Veterans Transportation Project	USDVA	6TRANS	244,895	-
97.008		Non-Profit Security Program	USDHS	20NSGP	346,910	332,054
97.036		COVID-19 - Disaster Grants-Public Assistance (Presidentially Declared Disasters)	USDHS	DRF - PA (Prog 4533 COVD)	33,468,628	32,368,455
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters)	USDHS	DRF - PA	40,805,426	33,930,041
97.039		Hazard Mitigation Grant	USDHS	DRF - HM	977,468	354,830
97.039		COVID-19 - Hazard Mitigation Grant	USDHS	DRF - HM (Prog 4533 COVD)	78,537	-
97.042		Emergency Management Performance Grants	USDHS	20EMPG	3,625,465	964,331
97.047		Pre-Disaster Mitigation	USDHS	20BRIC	148,047	82,412
97.067		Homeland Security Grant Program	USDHS	20SHSP	4,842,455	3,506,472
97.082		Earthquake Consortium	USDHS	20EHRP	93,326	45,000
97.137		State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	USDHS	2CSGP2022	56,386	-
Total for Department of Military and Veteran's Affairs					116,137,142	71,644,595
Department of Natural Resources						
10.025		Plant and Animal Disease, Pest Control, and Animal Care	USDA		263,754	27,019
10.163		Market Protection and Promotion	USDA		15,328	-
10.170		Specialty Crop Block Grant Program - Farm Bill	USDA		183,524	56,113
10.171		Organic Certification Cost Share Programs	USDA		6,338	-
10.179		Micro-Grants for Food Security Program	USDA		843,122	132,779
10.182		Food Bank Network	USDA		300,412	221,115
10.604		Technical Assistance for Specialty Crops Program	USDA		153,315	34,276
10.664		Cooperative Forestry Assistance	USDA		3,726,664	500,430
10.676		Forest Legacy Program	USDA		1,949	-
10.680		Forest Health Protection	USDA		190,531	-

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Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number (when applicable)	Federal Expenditures	Amount Passed through to Subrecipients
10.691		Good Neighbor Authority	USDA		37,915	-
10.697		State & Private Forestry Hazardous Fuel Reduction Program	USDA		151,158	-
10.699		Partnership Agreements	USDA		157,624	-
10.707		Research Joint Venture and Cost Reimbursable Agreements	USDA		2,589,377	-
10.720		Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	USDA		348,730	-
10.723		Community Project Funds - Congressionally Directed Spending	USDA		692,481	-
10.905		Plant Materials for Conservation	USDA		5,729	-
10.999		United States Forest Service Fire Suppression	USDA		3,965,968	-
11.469		Congressionally Identified Awards and Projects	USDOC		1,258,762	-
12.005		Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD		41,861	-
15.015		Good Neighbor Authority	USDOI		23,223	-
15.073		Earth Mapping Resources Initiative	USDOI		1,204,681	-
15.224		Cultural and Paleontological Resources Management	USDOI		80,925	-
15.228		BLM Fuels Management and Community Fire Assistance Program Activities	USDOI		88,689	-
15.245		Plant Conservation and Restoration Management	USDOI		36,020	-
15.250		Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	USDOI		363,231	-
15.252		Abandoned Mine Land Reclamation (AMLR)	USDOI		2,272,123	-
15.427		Federal Oil and Gas Royalty Management State and Tribal Coordination	USDOI		122,807	-
15.518		Garrison Diversion Unit	USDOI		1,299,391	-
15.608		Fish and Wildlife Management Assistance	USDOI		32,422	-
15.614		Coastal Wetlands Planning, Protection and Restoration	USDOI		15,172	-
15.808		U.S. Geological Survey Research and Data Collection	USDOI		3,588,387	-
15.810		National Cooperative Geologic Mapping	USDOI		398,075	-
15.814		National Geological and Geophysical Data Preservation	USDOI		458,713	-
15.818		Volcano Hazards Program Research and Monitoring	USDOI		726,629	-
15.904		Historic Preservation Fund Grants-In-Aid	USDOI		1,611,245	342,943
15.916		Outdoor Recreation Acquisition, Development and Planning	USDOI		1,061,797	295,463
15.925		National Maritime Heritage Grants	USDOI		44,902	7,995
15.944		Natural Resource Stewardship	USDOI		7,209	-
15.946		Cultural Resources Management	USDOI		105,069	-
15.999		Bureau of Land Management Fire Suppression	USDOI		472,625	-
20.219	HPCC	Recreational Trails Program	USDOT		1,392,730	426,174
20.224	HPCC	Federal Lands Access Program	USDOT		140,428	-
66.608		Environmental Information Exchange Network Grant Program and Related Assistance	EPA		23,075	-
81.089		Fossil Energy Research and Development	ERG		50,000	-
97.012		Boating Safety Financial Assistance	USDHS		815,756	-
97.041		National Dam Safety Program	USDHS		44,227	-
97.045		Cooperating Technical Partners	USDHS		1,625,366	-
97.046		Fire Management Assistance Grant	USDHS	FEMA Functions/Auth FEMA PWs	1,936,789	-
15.003		APL Yard Buskin	USDOI	NOAA15NRD01-0004	2,742	-
Total for Department of Natural Resources					34,978,990	2,044,307
Department of Public Safety						
10.704		Law Enforcement Agreements	USDA	18-LE-11100460-013	7,000	-
10.704		Law Enforcement Agreements	USDA	18-LE-11100460-044	4,186	-
10.704		Law Enforcement Agreements	USDA	22-LE-11100500-020	8,798	-
10.704		Law Enforcement Agreements	USDA	22-LE-11100500-021	4,951	-
11.432		National Marine Fisheries Joint Enforcement Agreement	USDOC	NMFS JEA FF2022	70,252	-
11.432		National Marine Fisheries Joint Enforcement Agreement	USDOC	NMFS JEA FF2023	686,783	-
16.017		Sexual Assault Services Formula Program	USDOJ	15JOVW-22-GG-00340	500,947	493,662
16.203		Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program	USDOJ	M-23-D06-O-000016	9,056	-
16.526		OVW Technical Assistance Initiative	USDOJ	2020-TA-AX-K001	80,565	79,082
16.554		National Criminal History Improvement Program (NCHIP)	USDOJ	15PBJS-21-GK-00141-NCHI	314,479	-
16.554		National Criminal History Improvement Program (NCHIP)	USDOJ	15PBJS-22-GK-01027-NCHI	457,993	280,341
16.554		National Criminal History Improvement Program (NCHIP)	USDOJ	15PBJS-23-GK-01417-NCHI	153,523	153,523
16.575		Crime Victim Assistance	USDOJ	2020-V2-GX-0003	(3,376)	30,615
16.575		Crime Victim Assistance	USDOJ	15POVC-21-GG-00609-ASSI	379,634	361,762
16.575		Crime Victim Assistance	USDOJ	15POVC-22-GG-00695-ASS	1,966,637	1,809,076
16.575		Crime Victim Assistance	USDOJ	15POVC-23-GG-00430-ASSI	3,691	-
16.576		Victims of Crime Act Victim Compensation Formula	USDOJ	15POVC-22-AG-02942-COMP	(123,441)	-
16.576		Victims of Crime Act Victim Compensation Formula	USDOJ	15POVC-22-GG-00559-COMP	(5,783)	-
16.576		Victims of Crime Act Victim Compensation Formula	USDOJ	15POVC-22-AG-02941-COMP	10,665	-
16.576		Victims of Crime Act Victim Compensation Formula	USDOJ	15POVC-22-AG-02943-COMP	18,490	-
16.588		Violence Against Women Formula Grants	USDOJ	15JOVW-21-GG-00546-STOP	462,677	343,261
16.588		Violence Against Women Formula Grants	USDOJ	15JOVW-22-GG-00406-STOP	298,932	268,532
16.588		Violence Against Women Formula Grants	USDOJ	2020-WF-AX-0047	30,524	6,439
16.609		Project Safe Neighborhoods	USDOJ	2019-GP-BX-0001	(1,428)	-
16.609		Project Safe Neighborhoods	USDOJ	15PBJA-21-GG-02996-GUNP	1,254	-
16.609		Project Safe Neighborhoods	USDOJ	2018-GP-BX-0020	139	-
16.609		Project Safe Neighborhoods	USDOJ	23-3030-0000312-TIO-1	3,908	-
16.609		Project Safe Neighborhoods	USDOJ	24-3030-0000399	9,216	-
16.710		Public Safety Partnership and Community Policing Grants	USDOJ	15JCOPS-21-GG-02132-SLEM	68,208	-
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ	15PBJA-21-GG-00263-JAGX	701,868	188,370
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ	15PBJA-22-GG-00583-JAGS	24,989	-
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ	15PBJA-22-GG-00666-JAGX	505,522	185,256
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ	15PBJA-23-GG-00046-BSCI	11,631	-
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ	15PBJA-23-GG-01496-JAGS	29,262	-
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ	2019-DJ-BX-0042	5,491	2,779
16.738		Edward Byrne Memorial Justice Assistance Grant Program	USDOJ	2020-DJ-BX-0055	115,626	37,730
16.741		DNA Backlog Reduction Program	USDOJ	15PBJA-22-GG-01589-DNAX	118,844	-
16.741		DNA Backlog Reduction Program	USDOJ	15PBJA-23-GG-00769-DNAX	271,917	-

STATE OF ALASKA

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16.741		DNA Backlog Reduction Program	USDOJ	15PBJA-23-GG-01212-DNAX	281,322	-
16.741		DNA Backlog Reduction Program	USDOJ	2020-DN-BX-0002	203,007	-
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	USDOJ	15PBJA-21-GG-02888-COVE	5,352	-
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	USDOJ	15PBJA-22-GG-01937-COVE	154,745	5,225
16.742		Paul Coverdell Forensic Sciences Improvement Grant Program	USDOJ	15PBJA-23-GG-00932-COVE	37,857	-
16.750		Support for Adam Walsh Act Implementation Grant Program	USDOJ	15PSMA-22-GG-00950-AWAX	335,000	-
16.751		Edward Byrne Memorial Competitive Grant Program	USDOJ	2019-XT-BX-0014	2,883	-
16.753		Congressionally Recommended Awards	USDOJ	15POVC-22-GG-00679-BRND	2,600,855	2,596,559
16.753		Congressionally Recommended Awards	USDOJ	15POVC-23-GG-00236-BRND	40,898	30,284
16.813		NICS Act Record Improvement Program	USDOJ	15PBJS-21-GK-00181-NARI	21,521	16,500
16.813		NICS Act Record Improvement Program	USDOJ	15PBJS-22-GK-01008-NARI	664,324	185,684
16.813		NICS Act Record Improvement Program	USDOJ	15PBJS-23-GK-02366-NARI	95,187	95,187
16.824		Emergency Law Enforcement Assistance Grant	USDOJ	2019-EL-BX-0002	1,635,024	1,635,024
16.833		National Sexual Assault Kit Initiative	USDOJ	2016-AK-BX-K006	64,278	-
16.833		National Sexual Assault Kit Initiative	USDOJ	2017-AK-BX-0003	66,603	-
16.835		Body Worn Camera Policy and Implementation	USDOJ	15PBJA-21-GG-04400-BWCX	434,462	-
16.922		Equitable Sharing Program	USDOJ		49,902	-
21.027		Coronavirus State and Local Fiscal Recovery Funds	USTreas	(CDVSA ARPA)	212,778	212,778
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	USDHHS	2201AKFSC6 and 2201AKFTC6	634,624	-
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	USDHHS	2201AKFTC6	983,080	983,080
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	USDHHS	2201AKFVPS	534,805	534,690
93.671		Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	USDHHS	2301AKFVPS	571,011	537,574
95.001		High Intensity Drug Trafficking Areas Program	EOP	G21AK0001A	203,496	-
95.001		High Intensity Drug Trafficking Areas Program	EOP	G22AK0001A	1,629,126	-
95.001		High Intensity Drug Trafficking Areas Program	EOP	G23AK0001A	769,956	-
97.005		State and Local Homeland Security National Training Program	USDHS	AK23108869 / AK2303329	4,105	-
97.043		State Fire Training Systems Grants	USDHS	EMW-2023-GR-05053	13,240	-
Total for Department of Public Safety					19,453,069	11,073,013
Department of Revenue						
93.563		Child Support Services	USDHHS	APPRs RS2001002, RS2001016, 0421R1002, RA3001133, RC3001133	16,462,314	-
Total for Department of Revenue					16,462,314	-
Department of Transportation and Public Facilities						
10.923		Emergency Watershed Protection Program	USDA		12,190	-
20.106		Airport Improvement Program	USDOT		293,956,139	-
20.106		Airport Improvement Program	USDOT		3,563,494	-
20.106		Airport Improvement Program	USDOT		13,495	-
20.106		Airport Improvement Program	USDOT		2,231,233	-
20.106		Airport Improvement Program	USDOT		26	-
20.106		Airport Improvement Program	USDOT		347,351	-
20.106		Airport Improvement Program	USDOT		3,922	-
20.106		Airport Improvement Program	USDOT		581,234	-
20.106		Airport Improvement Program	USDOT		13,074,086	-
20.106		Airport Improvement Program	USDOT		567,288	-
20.106		Airport Improvement Program	USDOT		480,085	-
20.106		Airport Improvement Program	USDOT		3,147	-
20.106		Airport Improvement Program	USDOT		2,230,156	-
20.106		Airport Improvement Program	USDOT		641,909	-
20.106		Airport Improvement Program	USDOT		84,226	-
20.106		Airport Improvement Program	USDOT		1,298,013	-
20.106		Airport Improvement Program	USDOT		409,227	-
20.106		Airport Improvement Program	USDOT		191,931	-
20.106		Airport Improvement Program	USDOT		772,514	-
20.106		Airport Improvement Program	USDOT		155,088	-
20.106		Airport Improvement Program	USDOT		576,702	-
20.106		Airport Improvement Program	USDOT		812	-
20.106		Airport Improvement Program	USDOT		120,456	-
20.106		Airport Improvement Program	USDOT		1,926,254	-
20.106		Airport Improvement Program	USDOT		465,823	-
20.106		Airport Improvement Program	USDOT		256,601	-
20.106		Airport Improvement Program	USDOT		146,079	-
20.106		Airport Improvement Program	USDOT		802,632	-
20.106		Airport Improvement Program	USDOT		418,076	-
20.106		Airport Improvement Program	USDOT		361,595	-
20.106		Airport Improvement Program	USDOT		99,388	-
20.106		Airport Improvement Program	USDOT		254,284	-
20.106		Airport Improvement Program	USDOT		898,034	-
20.106		Airport Improvement Program	USDOT		1,043	-
20.106		Airport Improvement Program	USDOT		1,191,754	-
20.106		Airport Improvement Program	USDOT		1,512,088	-
20.106		Airport Improvement Program	USDOT		902,630	-
20.106		Airport Improvement Program	USDOT		479,074	-
20.106		Airport Improvement Program	USDOT		870,001	-
20.106		Airport Improvement Program	USDOT		5,109	-
20.106		Airport Improvement Program	USDOT		5,299,875	-
20.106		Airport Improvement Program	USDOT		528,932	-
20.106		Airport Improvement Program	USDOT		112,695	-
20.106		Airport Improvement Program	USDOT		370,955	-

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20.106		Airport Improvement Program	USDOT		131,690	-
20.106		Airport Improvement Program	USDOT		64,080	-
20.106		Airport Improvement Program	USDOT		775,128	-
20.106		Airport Improvement Program	USDOT		329,842	-
20.200		Highway Research and Development Program	USDOT		138,445	-
20.205		Highway Planning and Construction	USDOT		687,272,213	3,649,193
20.205		Highway Planning and Construction	USDOT		100,859	65,330
20.205		Highway Planning and Construction	USDOT		165,255	151,981
20.205		Highway Planning and Construction	USDOT		162,741	152,397
20.205		Highway Planning and Construction	USDOT		471,076	446,015
20.205		Highway Planning and Construction	USDOT		717	-
20.205		Highway Planning and Construction	USDOT		782	-
20.205		Highway Planning and Construction	USDOT		18,374	-
20.205		Highway Planning and Construction	USDOT		14,694	-
20.215		Highway Training and Education	USDOT		84,599	-
20.218	FMCSA	Motor Carrier Safety Assistance	USDOT		1,889,251	-
20.224		Federal Lands Access Program	USDOT		3,321,230	-
20.237	FMCSA	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	USDOT		393,110	-
20.500	FTC	Federal Transit Capital Investment Grants	USDOT		148,574	148,574
20.505		Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	USDOT		1,572,069	1,209,589
20.509		Formula Grants for Rural Areas and Tribal Transit Program	USDOT		59,244,204	7,720,360
20.509		Formula Grants for Rural Areas and Tribal Transit Program	USDOT		963,056	863,237
20.509		Formula Grants for Rural Areas and Tribal Transit Program	USDOT		348,772	-
20.509		Formula Grants for Rural Areas and Tribal Transit Program	USDOT		758,432	703,078
20.509		Formula Grants for Rural Areas and Tribal Transit Program	USDOT		1,547,806	1,430,648
20.513	TSPC	Enhanced Mobility of Seniors and Individuals with Disabilities	USDOT		374,950	340,033
20.526	FTC	Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	USDOT		1,388,083	1,386,193
20.600	HSC	State and Community Highway Safety	USDOT		1,965,487	787,461
20.608		Minimum Penalties for Repeat Offenders for Driving While Intoxicated	USDOT		707,703	-
20.614		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	USDOT		35,739	-
20.616	HSC	National Priority Safety Programs	USDOT		2,084,846	615,534
20.941		Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program	USDOT		1,211,873	-
21.027		Coronavirus State and Local Fiscal Recovery Funds	USTreas		193,962	-
Total for Department of Transportation and Public Facilities					1,106,097,288	19,669,623
Office of the Governor						
21.029		COVID-19 Coronavirus Capital Projects Fund	USTreas		7,349,429	7,349,429
30.002		Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	EEOC		119,700	-
90.401		Help America Vote Act Requirements Payments	EAC		288,565	-
90.404		2018 HAVA Election Security Grants	EAC		698,160	-
Total for Office of the Governor					8,455,854	7,349,429
University of Alaska						
10.001	R&DC	Agricultural Research Basic and Applied Research	USDA	G00014134	674,804	-
10.001	R&DC	Agricultural Research Basic and Applied Research	USDA	G00015527	89,917	-
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	G00015052	18,098	-
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	G00015053	21,212	-
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	G00015665	10,724	-
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	G00015777	13,810	-
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	SUB 210285	36,126	-
10.025	R&DC	Plant and Animal Disease, Pest Control, and Animal Care	USDA	210302	6,778	-
10.072	R&DC	Wetlands Reserve Program	USDA	G00015210	59,181	-
10.179		Micro-Grants for Food Security Program	USDA	AKDIV AG VIA AM200100XXXXG131	3,635	-
10.179		Micro-Grants for Food Security Program	USDA	MGFS 2022-5805	1,329	-
10.200		Grants for Agricultural Research, Special Research Grants	USDA	MA1953 ***BBO***	3,984	-
10.202	R&DC	Cooperative Forestry Research	USDA	G00015000	289,237	-
10.202	R&DC	Cooperative Forestry Research	USDA	G00015477	576,302	-
10.202	R&DC	Cooperative Forestry Research	USDA	G00015977	83,312	-
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	G00013960	18,378	-
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	G00014781	321,416	-
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	G00014823	150,209	-
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	G00015422	1,042,104	-
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	G00015433	114,017	-
10.203	R&DC	Payments to Agricultural Experiment Stations Under the Hatch Act	USDA	G00015974	73,520	-
10.215	R&DC	Sustainable Agriculture Research and Education	USDA	MSU ID G234-20-W7506	3	-
10.215	R&DC	Sustainable Agriculture Research and Education	USDA	MSU ID G290-22-W8618	41,010	-
10.215	R&DC	Sustainable Agriculture Research and Education	USDA	MSU ID G274-24-W9985	8,929	-
10.225	R&DC	Community Food Projects	USDA	FSWCD AFFECT USDA 0004	15,185	-
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA	G00012426	6,450	238
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA	G00013583	110,647	-
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA	G00014269	178,777	-
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA	G00014319	92,430	-
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA	G00015312	604,434	-
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA	G00015363	54,760	-
10.228		Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	USDA	G00015869	229,238	-
10.237		From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals	USDA	G00015547	1,228,803	1,008,753

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10.250		Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	USDA	IGEAM PROJECT	37,399	-
10.250		Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	USDA	SUBAWARD 07-79-07815 NCE	48,693	-
10.304	R&DC	Food and Agriculture Defense Initiative (FADI)	USDA	A23-1605-S001	11,247	-
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	G00012036	378,193	89,147
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	G00014071	98,759	-
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	MA1707	99,526	-
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	MA1775	106,788	-
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	G00015443	121,627	-
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	20236701439986 / S-001649	14,515	-
10.310	R&DC	Agriculture and Food Research Initiative (AFRI)	USDA	G00015654	133,402	-
10.329		Crop Protection and Pest Management Competitive Grants Program	USDA	G00014313	212,067	-
10.443		Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	USDA	G00015188	252,660	107,731
10.500	R&DC	Cooperative Extension Service	USDA	G00012382	49,716	10,938
10.500	R&DC	Cooperative Extension Service	USDA	G00012486	13,688	-
10.500	R&DC	Cooperative Extension Service	USDA	G00014370	6,254	-
10.500	R&DC	Cooperative Extension Service	USDA	G00015036	77,455	-
10.500	R&DC	Cooperative Extension Service	USDA	G00015038	90,546	-
10.500	R&DC	Cooperative Extension Service	USDA	G00015162	102,128	18,192
10.500	R&DC	Cooperative Extension Service	USDA	G00015516	46,272	-
10.511	R&DC	Smith-Lever Extension Funding	USDA	G00013573	39,281	-
10.511	R&DC	Smith-Lever Extension Funding	USDA	G00014590	2,248	-
10.511	R&DC	Smith-Lever Extension Funding	USDA	G00015288	987,550	-
10.511	R&DC	Smith-Lever Extension Funding	USDA	G00015969	143,894	-
10.514		Expanded Food and Nutrition Education Program	USDA	G00014817	236,440	-
10.514		Expanded Food and Nutrition Education Program	USDA	G00015344	141,225	-
10.515		Renewable Resources Extension Act	USDA	G00013889	2,781	-
10.515		Renewable Resources Extension Act	USDA	G00014712	87,732	-
10.515		Renewable Resources Extension Act	USDA	G00015348	32,169	-
10.527		New Beginning for Tribal Students	USDA	G00013691	39,432	-
10.561	SNAP	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	USDA	MA1730	11,424	-
10.561	SNAP	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	USDA	164-271-24001	513,877	-
10.652	R&DC	Forestry Research	USDA	G00012960	19,676	-
10.680	R&DC	Forest Health Protection	USDA	G00013440	139,446	-
10.680	R&DC	Forest Health Protection	USDA	G00014208	15,049	-
10.680	R&DC	Forest Health Protection	USDA	G00014332	153,510	-
10.699	R&DC	Partnership Agreements	USDA	G00012884	7,365	-
10.699	R&DC	Partnership Agreements	USDA	G00014077	18,743	-
10.771		Rural Cooperative Development Grants	USDA	G00014508	66	-
10.771		Rural Cooperative Development Grants	USDA	G00015179	89,845	-
10.771		Rural Cooperative Development Grants	USDA	G00015803	172,951	-
10.855		Distance Learning and Telemedicine Loans and Grants	USDA	G00014015	4,715	-
10.902	R&DC	Soil and Water Conservation	USDA	G00012627	14,401	-
10.902	R&DC	Soil and Water Conservation	USDA	G00013548	33,624	-
10.902	R&DC	Soil and Water Conservation	USDA	G00015814	4,057	-
11.008		NOAA Mission-Related Education Awards	USDOC	SUB-AWARD #1 KBNERR 2021-2026	2,973	-
11.011	R&DC	Ocean Exploration	USDOC	G00015221	192,324	25,000
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H2400-96 H2407	45,329	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	G00013024	313,813	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H2447-02	16,686	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H2457-02 PENDING	1,905	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3012	147,872	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3016	101,891	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3151	21,777	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3014	10,510	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3013	75,974	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3011	327,291	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3015	32,949	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3060	40,030	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3018	37,155	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3121	150,134	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3010	17,350	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	G00015074	148,610	101,222
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3077	6,191	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H0035-02	79,181	14,801
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H0035-04	19,705	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H0035-08	721,760	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3032	21,723	-
11.012	R&DC	Integrated Ocean Observing System (IOOS)	USDOC	H3119	51,040	-
11.017	R&DC	Ocean Acidification Program (OAP)	USDOC	G00014362	48,196	-
11.020	R&DC	Alaska Seed Fund	USDOC	G00013051	158	-
11.028	R&DC	Connecting Minority Communities Pilot Program	USDOC	G00015386	1,630,544	-
11.303		Economic Development Technical Assistance	USDOC	G00014927	135,111	-
11.307	EDC	Economic Adjustment Assistance	USDOC	G00012832	5	-
11.307	EDC	Economic Adjustment Assistance	USDOC	G00014899	405,131	-
11.307	EDC	Economic Adjustment Assistance	USDOC	07-70-07900	251,671	-
11.307	EDC	Economic Adjustment Assistance	USDOC	07-70-07900	384,443	-
11.307	EDC	Economic Adjustment Assistance	USDOC	07-70-07900	260,034	-
11.400	R&DC	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	USDOC	NA23NOS4000333: NA394A-C	1,900	-
11.417	R&DC	Sea Grant Support	USDOC	G00011936	2,281,764	12,078

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11.417	R&DC	Sea Grant Support	USDOC	KFS# 5653840 PO# 364393	737	-
11.417	R&DC	Sea Grant Support	USDOC	SUB NO UWSC11373 BPO# 42844	7,301	-
11.417	R&DC	Sea Grant Support	USDOC	016200.320565.0	43,450	-
11.417	R&DC	Sea Grant Support	USDOC	KFS# 5664660 PO#426121	15,988	-
11.417	R&DC	Sea Grant Support	USDOC	G00014761	897,535	27,172
11.417	R&DC	Sea Grant Support	USDOC	G00015253	53,646	-
11.417	R&DC	Sea Grant Support	USDOC	UWSC14127 / BPO69364	90,316	-
11.417	R&DC	Sea Grant Support	USDOC	G00015475	43,441	-
11.417	R&DC	Sea Grant Support	USDOC	G00015613	46,311	46,311
11.417	R&DC	Sea Grant Support	USDOC	G00015687	383,390	369,640
11.417	R&DC	Sea Grant Support	USDOC	G00015691	23,071	-
11.417	R&DC	Sea Grant Support	USDOC	G00015693	15,422	-
11.417	R&DC	Sea Grant Support	USDOC	G00015887	32,126	-
11.417	R&DC	Sea Grant Support	USDOC	G00015888	33,218	-
11.417	R&DC	Sea Grant Support	USDOC	PO181642909/KFS5683260	14,063	-
11.417	R&DC	Sea Grant Support	USDOC	G00016054	14,204	-
11.420	R&DC	Coastal Zone Management Estuarine Research Reserves	USDOC	G00014827	182,464	-
11.420	R&DC	Coastal Zone Management Estuarine Research Reserves	USDOC	G00015104	59,069	-
11.420	R&DC	Coastal Zone Management Estuarine Research Reserves	USDOC	G00015575	736,413	-
11.427	R&DC	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	USDOC	G00014372	9,693	-
11.431	R&DC	Climate and Atmospheric Research	USDOC	G00014363	1,070,433	98,198
11.431	R&DC	Climate and Atmospheric Research	USDOC	G00015252	13,719	-
11.432	R&DC	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	USDOC	UWSC12234 BPO 51373 **PEND**	1,834,163	-
11.432	R&DC	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	USDOC	SUB0000463	8,316	-
11.432	R&DC	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	USDOC	UWSC13282 BPO60824	142,740	-
11.432	R&DC	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	USDOC	OPDgi 23-443, CICOES	44,320	-
11.437	R&DC	Pacific Fisheries Data Program	USDOC	23-035G	89,424	-
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	RSA 1120594 MOD 2	36,292	-
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	1122902	25,287	-
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	1122903	19,410	-
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	ADN 1122901-1	20,065	-
11.438	R&DC	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	USDOC	1124903	3,715	-
11.439	R&DC	Marine Mammal Data Program	USDOC	G00012997	73,785	-
11.439	R&DC	Marine Mammal Data Program	USDOC	G00013592	183	-
11.439	R&DC	Marine Mammal Data Program	USDOC	G00014373	3,088	-
11.439	R&DC	Marine Mammal Data Program	USDOC	G00015131	45,911	-
11.439	R&DC	Marine Mammal Data Program	USDOC	G00015744	68,390	-
11.467	R&DC	Meteorologic and Hydrologic Modernization Development	USDOC	20NOAA-GY21	1,616	-
11.467	R&DC	Meteorologic and Hydrologic Modernization Development	USDOC	20NOAA-GY22 / NA22NWS4670012	176,504	-
11.467	R&DC	Meteorologic and Hydrologic Modernization Development	USDOC	20NOAA-GY23	83,679	-
11.469	R&DC	Congressionally Identified Awards and Projects	USDOC	G00015016	205,725	-
11.469	R&DC	Congressionally Identified Awards and Projects	USDOC	G00015650	699,319	-
11.469	R&DC	Congressionally Identified Awards and Projects	USDOC	G00015728	33,906	-
11.472	R&DC	Unallied Science Program	USDOC	G00012819	302,511	-
11.472	R&DC	Unallied Science Program	USDOC	1907B	10,350	-
11.472	R&DC	Unallied Science Program	USDOC	2001	57,462	-
11.472	R&DC	Unallied Science Program	USDOC	2007A	2,774	-
11.472	R&DC	Unallied Science Program	USDOC	2007B	50,031	-
11.472	R&DC	Unallied Science Program	USDOC	2014	122,761	-
11.472	R&DC	Unallied Science Program	USDOC	2001-90/1954	9,836	-
11.472	R&DC	Unallied Science Program	USDOC	2102	16,295	-
11.472	R&DC	Unallied Science Program	USDOC	L36-00B	44,893	-
11.472	R&DC	Unallied Science Program	USDOC	2109	415,017	-
11.472	R&DC	Unallied Science Program	USDOC	CONTRACT NO 22-81-14	105,224	-
11.472	R&DC	Unallied Science Program	USDOC	22-81-03	135,908	-
11.472	R&DC	Unallied Science Program	USDOC	22-81-02	124,384	-
11.472	R&DC	Unallied Science Program	USDOC	22-81-09	75,049	-
11.472	R&DC	Unallied Science Program	USDOC	22-81-04	105,169	-
11.472	R&DC	Unallied Science Program	USDOC	22-91-02	313,101	-
11.472	R&DC	Unallied Science Program	USDOC	22-91-04	14,307	-
11.472	R&DC	Unallied Science Program	USDOC	22-91-05	76,593	-
11.472	R&DC	Unallied Science Program	USDOC	22-81-07	82,561	-
11.472	R&DC	Unallied Science Program	USDOC	22-91-03	165,438	-
11.472	R&DC	Unallied Science Program	USDOC	2201	24,452	-
11.472	R&DC	Unallied Science Program	USDOC	L37-00D	185,395	-
11.472	R&DC	Unallied Science Program	USDOC	IERP 62/F2162-02	2,207	-
11.472	R&DC	Unallied Science Program	USDOC	F9603-01	34,054	-
11.472	R&DC	Unallied Science Program	USDOC	IERP 61/F9601-00	206,891	-
11.472	R&DC	Unallied Science Program	USDOC	PROJECT 2010	36,275	-
11.472	R&DC	Unallied Science Program	USDOC	PROJECT 2208	51,995	-
11.472	R&DC	Unallied Science Program	USDOC	2205	4,661	-
11.472	R&DC	Unallied Science Program	USDOC	2214A	51,981	-
11.472	R&DC	Unallied Science Program	USDOC	L36-00C	63,924	-
11.472	R&DC	Unallied Science Program	USDOC	2210	30,332	-
11.472	R&DC	Unallied Science Program	USDOC	G00015729	156,346	-
11.473		Office for Coastal Management	USDOC	G00015286	94,446	35,692
11.473		Office for Coastal Management	USDOC	G00015435	101,652	79,636
11.477	R&DC	Fisheries Disaster Relief	USDOC	23-080G	120,257	-
11.477	R&DC	Fisheries Disaster Relief	USDOC	23-088G	75,217	-
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	UWSC11435 BPO# 43310	15,167	-
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	1004101FÇ&UAF	1,352	-
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	SUBAWARD NA20NOS4780195	58,208	-
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	SUBAWARD NA20NOS4780195	7,353	-
11.478	R&DC	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	USDOC	G00015771	135,448	83,630

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11.611		Manufacturing Extension Partnership	USDOC	G00012795	734,196	-
11.611		Manufacturing Extension Partnership	USDOC	G00015545	150,278	-
11.611		Manufacturing Extension Partnership	USDOC	70NANB21H117-024620L	244	-
11.999	R&DC	Marine Debris Program	USDOC	SUBAWARD #12022: UAA 2022-2024	69,786	-
11.999	R&DC	Marine Debris Program	USDOC	G00015768	793,699	779,949
12.002		Procurement Technical Assistance For Business Firms	USDOD	G00015499	579,685	-
12.002		Procurement Technical Assistance For Business Firms	USDOD	G00016020	154,276	-
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	G00014423	352,818	-
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	G00014450	82,769	-
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	G00014682	197,687	-
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	G00015006	35,001	-
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	G00015014	31,259	-
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	G00015105	46,313	-
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	G00015749	202,371	-
12.005	R&DC	Conservation and Rehabilitation of Natural Resources on Military Installations	USDOD	G00015755	389,369	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00012114	142,936	142,936
12.300	R&DC	Basic and Applied Scientific Research	USDOD	090955-16969	13,200	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00012676	3,433,765	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00012747	64,691	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00013193	1,177,822	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00014164	210,141	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00014299	114,733	103,777
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00014309	57,534	44,202
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00014574	2,584,044	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00014684	251,588	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00015263	1,063,071	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	S6073 PO# 976990	28,662	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00015831	15,113	-
12.300	R&DC	Basic and Applied Scientific Research	USDOD	G00015892	1,057,314	-
12.335	R&DC	Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	USDOD	G00013328	131,380	-
12.351	R&DC	Scientific Research - Combating Weapons of Mass Destruction	USDOD	G00014005	5,762,723	1,175,879
12.560	R&DC	DOD, NDEP, DOTC-STEM Education Outreach Implementation	USDOD	G00013649	511,609	-
12.630	R&DC	Basic, Applied, and Advanced Research in Science and Engineering	USDOD	G00013892	284,660	-
12.630	R&DC	Basic, Applied, and Advanced Research in Science and Engineering	USDOD	23-871-001	5,250	-
12.800	R&DC	Air Force Defense Research Sciences Program	USDOD	MSU ID G244-23-W8197	13,555	-
12.903		GenCyber Grants Program	USDOD	G00015096	68,972	-
12.903		GenCyber Grants Program	USDOD	G00015659	72,199	-
14.506	R&DC	General Research and Technology Activity	HUD	0806PSU1	14,484	-
15.013		Alaska Native Science and Engineering	USDOI	G00014614	39,395	-
15.019	R&DC	Experienced Services	USDOI	G00014160	23,012	-
15.065		Safety of Dams on Indian Lands	USDOI	G00013194	87,479	-
15.070	R&DC	Experienced Services Program	USDOI	G00015623	325,681	-
15.070	R&DC	Experienced Services Program	USDOI	G00015830	9,638	-
15.070	R&DC	Experienced Services Program	USDOI	G00015981	105,169	-
15.070	R&DC	Experienced Services Program	USDOI	G00016022	24,800	-
15.224		Cultural and Paleontological Resources Management	USDOI	G00007896	3,277	-
15.224		Cultural and Paleontological Resources Management	USDOI	G00012232	50,128	-
15.224		Cultural and Paleontological Resources Management	USDOI	G00014261	9,363	-
15.224		Cultural and Paleontological Resources Management	USDOI	G00015636	1,159,100	-
15.225	R&DC	Recreation and Visitor Services	USDOI	G00011811	2,938	-
15.225	R&DC	Recreation and Visitor Services	USDOI	G00014303	322,226	96,582
15.228	R&DC	BLM Fuels Management and Community Fire Assistance Program Activities	USDOI	G00013706	11,027	-
15.228	R&DC	BLM Fuels Management and Community Fire Assistance Program Activities	USDOI	G00015150	19,584	-
15.228	R&DC	BLM Fuels Management and Community Fire Assistance Program Activities	USDOI	G00015708	47,713	-
15.230	R&DC	Invasive and Noxious Plant Management	USDOI	G00015686	8,953	-
15.232	R&DC	Joint Fire Science Program	USDOI	G00013682	54,808	-
15.232	R&DC	Joint Fire Science Program	USDOI	G00013684	72,195	-
15.232	R&DC	Joint Fire Science Program	USDOI	G00015757	162,926	-
15.237	R&DC	Rangeland Resource Management	USDOI	G00015153	26,482	-
15.237	R&DC	Rangeland Resource Management	USDOI	G00015154	12,188	-
15.244	R&DC	Aquatics Resources Management	USDOI	G00015011	19,614	-
15.244	R&DC	Aquatics Resources Management	USDOI	G00015152	16,735	-
15.244	R&DC	Aquatics Resources Management	USDOI	G00015370	60,828	-
15.244	R&DC	Aquatics Resources Management	USDOI	G00015776	855	-
15.245		Plant Conservation and Restoration Management	USDOI	G00015071	69,326	-
15.247	R&DC	Wildlife Resource Management	USDOI	G00013647	17,402	-
15.247	R&DC	Wildlife Resource Management	USDOI	G00014401	58,950	-
15.247	R&DC	Wildlife Resource Management	USDOI	G00015160	47,641	-
15.247	R&DC	Wildlife Resource Management	USDOI	G00015735	10,289	-
15.248	R&DC	National Landscape Conservation System	USDOI	G00015617	4,617	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00012804	62,854	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00012972	34,908	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00013015	10,701	10,347
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00013532	5,565	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00013664	7,329	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00013696	5,381	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00013697	4,386	2,830
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00013720	17,284	10,128
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00014282	48,346	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00014291	24,964	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00014327	1,783	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00014367	37,076	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00015211	37,599	-
15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00015367	8,971	-

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15.421	R&DC	Alaska Coastal Marine Institute	USDOI	G00015882	14,096	-
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	G00013079	437,970	-
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	UTA19-001308	31,074	-
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	G00014241	544,544	264,866
15.423	R&DC	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	USDOI	G00015185	135,354	13,531
15.600	R&DC	National Wetlands Inventory geospatial data, metadata, and final reports, Southcentral Alaska	USDOI	140FNR23F0006-ACCS	80,796	-
15.600	R&DC	Wintering ground ecology, movement, and behavior of Alaskan migratory Golden Eagles	USDOI	1124078	65,823	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	G00013092	42,977	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	G00013210	9,359	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	G00013308	47,125	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	G00013789	73,265	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	G00015037	6,250	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	G00015089	9,785	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	G00015118	53,133	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	G00015448	85,456	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	ADN 1124116	27,426	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	G00016053	2,000	-
15.608	R&DC	Fish and Wildlife Management Assistance	USDOI	1124192	13,375	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	1123112	919	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	ADN# 1123093	3,075	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	1124109	61,627	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	ADN 1124115	80,000	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	ADN# 1124091	37,671	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	1124074	23,254	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	ADN# 1124076 & 1124190	24,514	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	ADN# 1124077	70,906	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	1124113	28,737	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	1124106	70,761	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	ADN 1124114	9,481	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	1124107	45,844	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	1124133	20,869	-
15.611	F&WC	Wildlife Restoration and Basic Hunter Education and Safety	USDOI	ADN 1124134-1	8,000	-
15.615	R&DC	Cooperative Endangered Species Conservation Fund	USDOI	ADN#1124095	14,414	-
15.634	R&DC	State Wildlife Grants	USDOI	1123123	10,295	-
15.634	R&DC	State Wildlife Grants	USDOI	ADN 1124105	110,254	-
15.634	R&DC	State Wildlife Grants	USDOI	ADN# 1124094	37,021	-
15.636		Alaska Subsistence Management	USDOI	G00015012	103,769	-
15.636		Alaska Subsistence Management	USDOI	1124144	7,928	-
15.653	R&DC	National Outreach and Communication	USDOI	G00015796	22,121	-
15.654	R&DC	National Wildlife Refuge System Enhancements	USDOI	G00013625	41,283	-
15.654	R&DC	National Wildlife Refuge System Enhancements	USDOI	G00014434	27,725	-
15.654	R&DC	National Wildlife Refuge System Enhancements	USDOI	G00015638	65,286	-
15.654	R&DC	National Wildlife Refuge System Enhancements	USDOI	G00015982	43,927	-
15.657		Endangered Species Recovery Implementation	USDOI	G00011794	96,070	-
15.660	R&DC	Candidate Species Conservation	USDOI	G00013702	19,358	-
15.660	R&DC	Candidate Species Conservation	USDOI	G00013707	1,176	-
15.663		NFWF-USFWS Conservation Partnership	USDOI	74008-0801.22, F21AC00276-00 N	9,575	-
15.664	R&DC	Fish and Wildlife Coordination and Assistance	USDOI	G00014154	22,779	-
15.664	R&DC	Fish and Wildlife Coordination and Assistance	USDOI	G00015704	40,856	-
15.678	R&DC	Cooperative Ecosystem Studies Units	USDOI	G00011035	53,718	-
15.678	R&DC	Cooperative Ecosystem Studies Units	USDOI	G00013600	1,077	-
15.683		Prescott Marine Mammal Rescue Assistance	USDOI	SUBAWARD R0127-01 NCE	2,006	-
15.800	R&DC	StateView Program Development and Operations for the state of Alaska	USDOI	AV18-AK-01	5,985	-
15.800	R&DC	Combining local traditional knowledge and machine learning to predict the future safety of shellfish harvests in a changing climate	USDOI	G00014328	66,838	-
15.800	R&DC	Barry Arm Seismic Development IPA	USDOI	G00014775	8,923	-
15.800	R&DC	Chaparral Quote 22015 and 22016, USGS PO 140G0322P0324 (55 x Model 64Vx2 sensors)	USDOI	G00015066	43,050	-
15.800	R&DC	Community engagement in a stream-network assessment of salmon thermal-habitat in the Situk River watershed of Yakutat, Alaska	USDOI	G00015127	67,366	-
15.800	R&DC	How do snow avalanches impact landscape characteristics and mountain goat populations in southeast Alaska?	USDOI	G00015128	150,363	-
15.800	R&DC	Impacts of Cryospheric change on aquatic flows and freshwater habitat quality for Pacific salmon and coastal communities	USDOI	G00015250	98,115	-
15.800	R&DC	StateView Program Development and Operations for the state of Alaska	USDOI	AV23-AK-01 ***BBO/MI***	23,635	-
15.805	R&DC	Assistance to State Water Resources Research Institutes	USDOI	G00014344	129,550	-
15.807	R&DC	Earthquake Hazards Program Assistance	USDOI	G00015579	78,694	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00013220	608,616	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00014428	33,328	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00014494	1,150,847	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00014495	84,072	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00014787	50,000	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00015480	225,534	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00015583	8,768	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00015816	1,427,723	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00016068	2,804	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00016106	5,616	-
15.808	R&DC	U.S. Geological Survey Research and Data Collection	USDOI	G00016114	93,934	-
15.810	R&DC	National Cooperative Geologic Mapping	USDOI	G00015017	11,235	-
15.812	R&DC	Cooperative Research Units	USDOI	G00012246	828	-
15.812	R&DC	Cooperative Research Units	USDOI	G00012345	67,893	-
15.812	R&DC	Cooperative Research Units	USDOI	G00012950	3,132	-
15.812	R&DC	Cooperative Research Units	USDOI	G00013324	6,320	-

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Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number (when applicable)	Federal Expenditures	Amount Passed through to Subrecipients
15.812	R&DC	Cooperative Research Units	USDOJ	G00013588	5,722	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00013807	8,203	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00013808	9,385	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00013926	13,661	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00013927	23,464	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00013946	77,655	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00013992	16,767	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00014067	27,938	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00014232	6,898	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00014234	5,860	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00014394	11,343	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00014543	20,678	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00015080	82,365	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00015445	11,224	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00015446	58,799	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00015697	2,984	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00015700	16,458	-
15.812	R&DC	Cooperative Research Units	USDOJ	G00015714	7,795	-
15.818	R&DC	Volcano Hazards Program Research and Monitoring	USDOJ	G00014115	1,885,068	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00011635	600,675	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00013942	39,932	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00013943	21,714	12,816
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00014308	25,717	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00014330	4,037	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00014347	80,108	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00014349	52,345	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00014350	47,656	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00014393	22,817	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00014415	7,059	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00015293	46,608	18,992
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00015343	87,454	78,627
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00015412	34,006	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00015418	30,192	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00015462	248,108	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00015635	1,150,524	-
15.820	R&DC	National and Regional Climate Adaptation Science Centers	USDOJ	G00015738	24,175	-
15.922		Native American Graves Protection and Repatriation Act	USDOJ	G00015767	49,764	-
15.929		Save America's Treasures	USDOJ	G00015146	170,302	-
15.944	R&DC	Natural Resource Stewardship	USDOJ	G00014333	138,570	-
15.944	R&DC	Natural Resource Stewardship	USDOJ	SUB # 1080492-486338	1,297	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00010892	3,358	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00011599	2,464	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00012401	44,770	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	SUBAWARD NO 54133-A-Y3-AMD 3	55,510	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00012905	16,463	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013002	102,872	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013026	49,721	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013028	8,413	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013041	100,856	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013126	90,954	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013189	130,785	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013349	10,197	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013391	29,894	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013400	101,565	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013449	13,912	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013469	138,205	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013562	20,162	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013612	45,585	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013633	29,913	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00013638	23,979	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00014102	1,640	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00014345	9,097	-

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15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00014419	29,125	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00014420	53,765	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00014421	23,961	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00014838	5,171	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015091	14,683	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015345	18,774	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015438	61,235	9,769
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015453	14,647	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015661	10,442	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015756	17,367	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015763	27,597	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015764	19,185	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015766	759	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015775	1,183	-
15.945	R&DC	Cooperative Research and Training Programs – Resources of the National Park System	USDOJ	G00015827	11,777	-
15.946	R&DC	Cultural Resources Management	USDOJ	G00015874	28,769	-
16.582		Crime Victim Assistance/Discretionary Grants	USDOJ	00071414-1	10,232	-
16.582		Crime Victim Assistance/Discretionary Grants	USDOJ	00084426-1	28,212	-
16.608		Tribal Justice Systems	USDOJ	CP1909	19,493	-
16.710		Public Safety Partnership and Community Policing Grants	USDOJ	G00015321	105,426	-
16.753		Congressionally Recommended Awards	USDOJ	G00015515	213,198	-
17.259	WIAC	WIOA Youth Activities	USDOL	RSA 07-2024-5018	145,397	-
17.289		Community Project Funding/Congressionally Directed Spending	USDOL	G00016038	2,519	-
17.600		Mine Health and Safety Grants	USDOL	G00015521	147,319	-
19.019	R&DC	International Programs to Combat Human Trafficking	USDOS	PO IB00591665 SUB F2067-02 MD3	58,426	-
19.027		Energy Governance and Reform Programs	USDOS	SUB 10058503-01 PO U000285871	73,952	-
19.900		AECA/ESF PD Programs	USDOS	G00013762	662,149	521,478
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	G00013710	422,408	-
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	G00013982	831	-
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	G00013983	906	-
20.109	R&DC	Air Transportation Centers of Excellence	USDOT	G00013984	70,690	-
20.205	R&DC	Highway Planning and Construction	USDOT	ADN 2538021	75,205	-
20.215		Highway Training and Education	USDOT	G00015257	153,900	-
20.701	R&DC	University Transportation Centers Program	USDOT	G00011341	1,516,766	968,293
20.701	R&DC	University Transportation Centers Program	USDOT	UWSC10217 BPO28344	84,134	-
20.701	R&DC	University Transportation Centers Program	USDOT	UWSC15064-PO-0100037279	105,913	-
21.031		State Small Business Credit Initiative Technical Assistance Grant Program	USTreas	G00015841	76,244	-
43.001	R&DC	Science	NASA	G00010587	658,051	23,533
43.001	R&DC	Science	NASA	G00011589	50,550	11,239
43.001	R&DC	Science	NASA	G00012039	84,096	81,483
43.001	R&DC	Science	NASA	G00012348	69,249	-
43.001	R&DC	Science	NASA	G00012383	503,065	12,000
43.001	R&DC	Science	NASA	G00012796	252,913	183,015
43.001	R&DC	Science	NASA	G00012806	53,123	-
43.001	R&DC	Science	NASA	G00012813	10,241	-
43.001	R&DC	Science	NASA	G00012818	18,678	-
43.001	R&DC	Science	NASA	G00012852	4,259	-
43.001	R&DC	Science	NASA	G00012967	109,934	35,152
43.001	R&DC	Science	NASA	1(GG015418) / PO#G13877/G13974	24,807	-
43.001	R&DC	Science	NASA	G00013068	21,561	-
43.001	R&DC	Science	NASA	2090 G XA211	1,596	-
43.001	R&DC	Science	NASA	G00013122	947	-
43.001	R&DC	Science	NASA	A20-0099-S001-A03 MOD4 NCE	35,489	-
43.001	R&DC	Science	NASA	G00013192	65,158	16,211
43.001	R&DC	Science	NASA	G00013301	33,039	-
43.001	R&DC	Science	NASA	G00013348	97,327	89,999
43.001	R&DC	Science	NASA	G00013424	56,777	12,769
43.001	R&DC	Science	NASA	G00013515	463,794	267,266
43.001	R&DC	Science	NASA	G00013576	50,443	-
43.001	R&DC	Science	NASA	G00013643	160,768	-
43.001	R&DC	Science	NASA	G00013851	34,913	-
43.001	R&DC	Science	NASA	G00013880	36,022	-
43.001	R&DC	Science	NASA	1110244-438416	22,273	-
43.001	R&DC	Science	NASA	(NP) 997484	53,503	-
43.001	R&DC	Science	NASA	G00013918	138,678	32,569
43.001	R&DC	Science	NASA	SUB# 1110245-439456	40,396	-
43.001	R&DC	Science	NASA	ASUB00000752	32,280	-
43.001	R&DC	Science	NASA	G00014056	215,551	59,559
43.001	R&DC	Science	NASA	G00014057	93,990	-
43.001	R&DC	Science	NASA	G00014085	54,166	-

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43.001	R&DC	Science	NASA	G00014140	81,513	-
43.001	R&DC	Science	NASA	G00014141	7,471	-
43.001	R&DC	Science	NASA	G00014142	243,433	-
43.001	R&DC	Science	NASA	G00014223	80,275	-
43.001	R&DC	Science	NASA	1666752	33,151	-
43.001	R&DC	Science	NASA	G00014278	288,403	-
43.001	R&DC	Science	NASA	G00014334	38,442	-
43.001	R&DC	Science	NASA	G00014337	29,868	-
43.001	R&DC	Science	NASA	G00014460	40,965	-
43.001	R&DC	Science	NASA	G00014467	131,898	65,648
43.001	R&DC	Science	NASA	G00014497	19,124	-
43.001	R&DC	Science	NASA	1670285	12,290	-
43.001	R&DC	Science	NASA	00010895 PO#BB01534160	71,822	-
43.001	R&DC	Science	NASA	61684-03	81,922	-
43.001	R&DC	Science	NASA	G00014606	21,707	-
43.001	R&DC	Science	NASA	G00014608	13,131	-
43.001	R&DC	Science	NASA	2378-204-2015147	18,373	-
43.001	R&DC	Science	NASA	61704-01 / PO#272608	16,274	-
43.001	R&DC	Science	NASA	G00014696	1,961	-
43.001	R&DC	Science	NASA	G00014725	367,150	242,839
43.001	R&DC	Science	NASA	G00014726	206,528	22,994
43.001	R&DC	Science	NASA	SUBAWD NO. 01090	36,921	-
43.001	R&DC	Science	NASA	G00014836	82,348	-
43.001	R&DC	Science	NASA	G00014871	27,729	-
43.001	R&DC	Science	NASA	G00014916	29,922	-
43.001	R&DC	Science	NASA	G00014951	26,890	-
43.001	R&DC	Science	NASA	G00014954	72,377	-
43.001	R&DC	Science	NASA	UWSC13748 BPO66535	1,683	-
43.001	R&DC	Science	NASA	2425-204-2015473	48,586	-
43.001	R&DC	Science	NASA	SUBAWARD # 142076-22019	39,830	-
43.001	R&DC	Science	NASA	PZL0255	42,344	-
43.001	R&DC	Science	NASA	G00015161	117,192	63,128
43.001	R&DC	Science	NASA	NASA0092-02	42,361	-
43.001	R&DC	Science	NASA	G00015166	167,083	-
43.001	R&DC	Science	NASA	G00015181	48,913	-
43.001	R&DC	Science	NASA	12000447-022	130,988	-
43.001	R&DC	Science	NASA	G00015194	30,564	-
43.001	R&DC	Science	NASA	G00015197	36,591	-
43.001	R&DC	Science	NASA	G00015264	12,003	-
43.001	R&DC	Science	NASA	G00015298	51,114	-
43.001	R&DC	Science	NASA	G00015300	114,984	-
43.001	R&DC	Science	NASA	G00015308	88,340	-
43.001	R&DC	Science	NASA	G00015373	74,963	-
43.001	R&DC	Science	NASA	G00015398	112,833	72,276
43.001	R&DC	Science	NASA	NEBP-131	26,087	-
43.001	R&DC	Science	NASA	G00015482	50,795	-
43.001	R&DC	Science	NASA	G00015556	12,937,925	24,000
43.001	R&DC	Science	NASA	G00015597	140,788	-
43.001	R&DC	Science	NASA	G00015612	103,122	9,670
43.001	R&DC	Science	NASA	G00015658	65,978	-
43.001	R&DC	Science	NASA	G00015734	200,814	-
43.001	R&DC	Science	NASA	BGX411-01	5,730	-
43.001	R&DC	Science	NASA	SUB# 1564031/PO#: 1001876101	12,382	-
43.001	R&DC	Science	NASA	G00015865	19,089	-
43.001	R&DC	Science	NASA	SUB # PZL0352	7,623	-
43.001	R&DC	Science	NASA	G00015939	6,119	-
43.001	R&DC	Science	NASA	SUB# 1564756/PO# 1001925706	3,049	-
43.001	R&DC	Science	NASA	R1812	596	-
43.001	R&DC	Science	NASA	SUBAWARD #63330994-266957	14,264	-
43.001	R&DC	Science	NASA	G00016005	7,417	-
43.001	R&DC	Science	NASA	G00016040	797	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00012874	16	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00013295	990,002	74,496
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00013598	421,346	403,763
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00013613	161,970	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00014395	109,110	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00014556	160,930	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00014629	201,363	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00014972	360,735	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00015040	24,963	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00015616	84,330	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00015685	57,849	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00015961	53,556	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	G00016000	35,699	-
43.008	R&DC	Office of Stem Engagement (OSTEM)	NASA	SUBK-23-0038/P23-0287	407	-
45.149		Promotion of the Humanities Division of Preservation and Access	NEH	G00012712	27,735	-
47.041	R&DC	Engineering	NSF	G00012113	105,568	-
47.041	R&DC	Engineering	NSF	G00012356	1,281	-
47.041	R&DC	Engineering	NSF	G00013636	85,546	-
47.041	R&DC	Engineering	NSF	G00013885	4,698	-
47.041	R&DC	Engineering	NSF	G00014774	123,373	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00012172	54,917	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00012904	73,352	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00012944	2,071	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00013524	142,518	-

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47.049	R&DC	Mathematical and Physical Sciences	NSF	G00013597	135,433	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00013604	8,375	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00014320	89,529	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00014792	3,256	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00014891	113,267	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00014960	65,232	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	2209483-UDR0000260-001	93	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00015695	20,006	-
47.049	R&DC	Mathematical and Physical Sciences	NSF	G00015712	5,723	-
47.050	R&DC	Geosciences	NSF	G00010199	49,751	44,469
47.050	R&DC	Geosciences	NSF	G00010551	125	-
47.050	R&DC	Geosciences	NSF	G00011033	4,884	-
47.050	R&DC	Geosciences	NSF	G00011471	139,161	-
47.050	R&DC	Geosciences	NSF	G00011557	65,701	-
47.050	R&DC	Geosciences	NSF	UT AUS-SUB00000050AM2	43,046	-
47.050	R&DC	Geosciences	NSF	G00011627	28,758	-
47.050	R&DC	Geosciences	NSF	G00011706	2,235	-
47.050	R&DC	Geosciences	NSF	G00011707	91,149	48,982
47.050	R&DC	Geosciences	NSF	G00011709	745,676	304,491
47.050	R&DC	Geosciences	NSF	G00011773	45,898	-
47.050	R&DC	Geosciences	NSF	G00011862	55,215	-
47.050	R&DC	Geosciences	NSF	SUBAWARD NO. 107294	76,855	-
47.050	R&DC	Geosciences	NSF	G00012061	27,822	-
47.050	R&DC	Geosciences	NSF	5814-UAF-NSF-5369	17,388	-
47.050	R&DC	Geosciences	NSF	G00012127	1,261,814	-
47.050	R&DC	Geosciences	NSF	G00012169	85,609	-
47.050	R&DC	Geosciences	NSF	G00012178	11,245,782	-
47.050	R&DC	Geosciences	NSF	G00012185	32,577	-
47.050	R&DC	Geosciences	NSF	G00012261	44,424	-
47.050	R&DC	Geosciences	NSF	G00012291	43,586	-
47.050	R&DC	Geosciences	NSF	G00012294	60,848	7,000
47.050	R&DC	Geosciences	NSF	G00012318	203,884	123,415
47.050	R&DC	Geosciences	NSF	G00012355	10,160	-
47.050	R&DC	Geosciences	NSF	G00012360	440,005	34,804
47.050	R&DC	Geosciences	NSF	G00012365	19,870	-
47.050	R&DC	Geosciences	NSF	G00012366	121,239	-
47.050	R&DC	Geosciences	NSF	G00012609	421,015	-
47.050	R&DC	Geosciences	NSF	G00012721	100,285	-
47.050	R&DC	Geosciences	NSF	G00012740	125,554	-
47.050	R&DC	Geosciences	NSF	SUBAWARD # S2089C-B	34,011	-
47.050	R&DC	Geosciences	NSF	G00012766	150,324	-
47.050	R&DC	Geosciences	NSF	G00012771	60,910	-
47.050	R&DC	Geosciences	NSF	G00012772	148,749	-
47.050	R&DC	Geosciences	NSF	G00012799	593,301	-
47.050	R&DC	Geosciences	NSF	G00012853	70,930	-
47.050	R&DC	Geosciences	NSF	G00012875	301,727	119,518
47.050	R&DC	Geosciences	NSF	G00012891	61,545	-
47.050	R&DC	Geosciences	NSF	G00012895	57,085	-
47.050	R&DC	Geosciences	NSF	G00012935	17,693	-
47.050	R&DC	Geosciences	NSF	G00012939	148,563	-
47.050	R&DC	Geosciences	NSF	G00012976	23,075	-
47.050	R&DC	Geosciences	NSF	G00012989	80,425	-
47.050	R&DC	Geosciences	NSF	G00012990	274,295	-
47.050	R&DC	Geosciences	NSF	G00012991	410,633	-
47.050	R&DC	Geosciences	NSF	G00013003	142,480	-
47.050	R&DC	Geosciences	NSF	G00013004	149,824	-
47.050	R&DC	Geosciences	NSF	G00013012	83,038	-
47.050	R&DC	Geosciences	NSF	G00013016	106,269	-
47.050	R&DC	Geosciences	NSF	S000079-NSF	109,184	-
47.050	R&DC	Geosciences	NSF	G00013159	180,212	2,577
47.050	R&DC	Geosciences	NSF	S000076-NSF MOD4 ALF-NCE	38,368	-
47.050	R&DC	Geosciences	NSF	G00013252	37,204	-
47.050	R&DC	Geosciences	NSF	G00013282	66,715	-
47.050	R&DC	Geosciences	NSF	SUB00002210	219	-
47.050	R&DC	Geosciences	NSF	G00013378	96,676	-
47.050	R&DC	Geosciences	NSF	G00013416	197,114	-
47.050	R&DC	Geosciences	NSF	SUB AWD7774077-GR206621 MOD 3	36,336	-
47.050	R&DC	Geosciences	NSF	G00013510	622,360	56,468
47.050	R&DC	Geosciences	NSF	G00013535	3,477	-
47.050	R&DC	Geosciences	NSF	G00013559	129,959	-
47.050	R&DC	Geosciences	NSF	G00013577	29,439	-
47.050	R&DC	Geosciences	NSF	G00013595	37,522	-
47.050	R&DC	Geosciences	NSF	G00013605	7,003	-
47.050	R&DC	Geosciences	NSF	G00013611	176,460	-
47.050	R&DC	Geosciences	NSF	G00013628	164,402	-
47.050	R&DC	Geosciences	NSF	G00013657	46,604	-
47.050	R&DC	Geosciences	NSF	G00013669	19,105	-
47.050	R&DC	Geosciences	NSF	G00013681	166,935	-
47.050	R&DC	Geosciences	NSF	WOODWELL-BGX403-02	34,056	-
47.050	R&DC	Geosciences	NSF	G00013700	58,912	-
47.050	R&DC	Geosciences	NSF	G00013717	73,033	-
47.050	R&DC	Geosciences	NSF	G00013796	154,138	-
47.050	R&DC	Geosciences	NSF	G00013815	30,362	-
47.050	R&DC	Geosciences	NSF	G00013947	17,017	-
47.050	R&DC	Geosciences	NSF	1560318/ PO 1001469934	49,668	-

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47.050	R&DC	Geosciences	NSF	G00014012	232,557	-
47.050	R&DC	Geosciences	NSF	G00014051	1,656,566	-
47.050	R&DC	Geosciences	NSF	G00014110	51,314	-
47.050	R&DC	Geosciences	NSF	G00014168	2,855	-
47.050	R&DC	Geosciences	NSF	G00014192	24,569	-
47.050	R&DC	Geosciences	NSF	G00014195	108,684	-
47.050	R&DC	Geosciences	NSF	G00014298	29,765	-
47.050	R&DC	Geosciences	NSF	G00014304	354,226	-
47.050	R&DC	Geosciences	NSF	G00014321	28,414	-
47.050	R&DC	Geosciences	NSF	G00014323	35,459	-
47.050	R&DC	Geosciences	NSF	G00014378	206,426	-
47.050	R&DC	Geosciences	NSF	1(GG013282-01)/PO SAPO G16078	81,409	-
47.050	R&DC	Geosciences	NSF	G00014433	65,125	-
47.050	R&DC	Geosciences	NSF	G00014447	67,660	-
47.050	R&DC	Geosciences	NSF	G00014493	466,093	-
47.050	R&DC	Geosciences	NSF	G00014553	92,958	-
47.050	R&DC	Geosciences	NSF	G00014586	85,165	-
47.050	R&DC	Geosciences	NSF	G00014595	91,216	-
47.050	R&DC	Geosciences	NSF	AWD-002863-G11	28,007	-
47.050	R&DC	Geosciences	NSF	G00014736	55,946	-
47.050	R&DC	Geosciences	NSF	G00014935	83,714	-
47.050	R&DC	Geosciences	NSF	G00014946	19,337	-
47.050	R&DC	Geosciences	NSF	G00015001	76,310	-
47.050	R&DC	Geosciences	NSF	G00015033	155,708	-
47.050	R&DC	Geosciences	NSF	G00015048	89,252	-
47.050	R&DC	Geosciences	NSF	G00015070	485,174	-
47.050	R&DC	Geosciences	NSF	G00015084	49,242	-
47.050	R&DC	Geosciences	NSF	G00015115	33,686	-
47.050	R&DC	Geosciences	NSF	SA:140804-21466-MOD2	43,102	-
47.050	R&DC	Geosciences	NSF	SUB0000611	4,374	-
47.050	R&DC	Geosciences	NSF	G00015149	134,238	-
47.050	R&DC	Geosciences	NSF	43D(GG009393-04)/SAPO G17259	62,316	-
47.050	R&DC	Geosciences	NSF	G00015261	1,378,205	-
47.050	R&DC	Geosciences	NSF	G00015266	12,272	-
47.050	R&DC	Geosciences	NSF	G00015267	182,385	-
47.050	R&DC	Geosciences	NSF	G00015330	74,150	-
47.050	R&DC	Geosciences	NSF	G00015391	122,865	-
47.050	R&DC	Geosciences	NSF	G00015401	51,792	-
47.050	R&DC	Geosciences	NSF	G00015452	45,029	-
47.050	R&DC	Geosciences	NSF	43E(GG009393-04)/SAPO G17259	76,361	-
47.050	R&DC	Geosciences	NSF	2023545 - 706026	56,302	-
47.050	R&DC	Geosciences	NSF	OCE-1736906 - MA1892	42,862	-
47.050	R&DC	Geosciences	NSF	G00015643	54,379	-
47.050	R&DC	Geosciences	NSF	G00015675	90,110	-
47.050	R&DC	Geosciences	NSF	G00015677	30,253	-
47.050	R&DC	Geosciences	NSF	G00015696	425,007	117,080
47.050	R&DC	Geosciences	NSF	G00015716	1,275	-
47.050	R&DC	Geosciences	NSF	G00015720	26,096	-
47.050	R&DC	Geosciences	NSF	G00015802	697,867	56,774
47.050	R&DC	Geosciences	NSF	G00015862	34,595	-
47.050	R&DC	Geosciences	NSF	G00015933	33,485	-
47.050	R&DC	Geosciences	NSF	G00015945	74,189	-
47.050	R&DC	Geosciences	NSF	G00015964	40,200	-
47.050	R&DC	Geosciences	NSF	PAM-P23-001127-SA01	6,890	-
47.070	R&DC	Computer and Information Science and Engineering	NSF	G00012388	45,057	-
47.070	R&DC	Computer and Information Science and Engineering	NSF	G00014316	46,432	-
47.070	R&DC	Computer and Information Science and Engineering	NSF	NSF00123-01 **PENDING**	221,915	-
47.070	R&DC	Computer and Information Science and Engineering	NSF	G00015103	19,431	-
47.070	R&DC	Computer and Information Science and Engineering	NSF	G00015668	157,701	-
47.070	R&DC	Computer and Information Science and Engineering	NSF	G00015875	626,475	-
47.074	R&DC	Biological Sciences	NSF	G00011285	1,037,974	42,000
47.074	R&DC	Biological Sciences	NSF	G00012225	3,195	-
47.074	R&DC	Biological Sciences	NSF	G00012317	38,355	-
47.074	R&DC	Biological Sciences	NSF	G00012978	3,044	-
47.074	R&DC	Biological Sciences	NSF	G00012982	165,730	103,159
47.074	R&DC	Biological Sciences	NSF	G00013534	26,746	-
47.074	R&DC	Biological Sciences	NSF	G00013847	22,280	-
47.074	R&DC	Biological Sciences	NSF	G00013913	22,473	-
47.074	R&DC	Biological Sciences	NSF	ASUB00000699	2,994	-
47.074	R&DC	Biological Sciences	NSF	50131-1-FDP	10,696	-
47.074	R&DC	Biological Sciences	NSF	1560969 / PO# 1001535133	31,723	-
47.074	R&DC	Biological Sciences	NSF	G00014464	61,373	-
47.074	R&DC	Biological Sciences	NSF	G00014644	143,364	-
47.074	R&DC	Biological Sciences	NSF	G00015024	16,871	-
47.074	R&DC	Biological Sciences	NSF	G00015032	75,574	3,303
47.074	R&DC	Biological Sciences	NSF	AW5809-826665	356	-
47.074	R&DC	Biological Sciences	NSF	G00015539	864,878	114,200
47.074	R&DC	Biological Sciences	NSF	G00015576	24,564	-
47.074	R&DC	Biological Sciences	NSF	G00015940	6,229	-
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	G00012773	24,485	-
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	G00013630	32,095	-
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	G00014180	124,835	-
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	E2055651	17,939	-
47.075	R&DC	Social, Behavioral, and Economic Sciences	NSF	G00014426	13,044	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00011478	2,129	-

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47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00011558	12	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00011679	321,542	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00012364	251,142	25,421
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00012407	19,409	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00012791	346,998	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00013114	27,441	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00013136	34,951	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00013683	900,889	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00013902	25,572	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00013924	157,418	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00014112	46,867	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00014170	183,049	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00014194	49,573	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00014200	23,563	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00014204	26,971	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	140262-SPC003497	13,467	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	21-COSAM-200840-UAK-ANC-MOD5	105	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00014989	1,026,402	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00014990	358,230	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	3TB188	78,716	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	P0082372	28,677	-
47.076	R&DC	STEM Education (formerly Education and Human Resources)	NSF	G00015690	342,639	-
47.078	R&DC	Polar Programs	NSF	G00010915	10,686	-
47.078	R&DC	Polar Programs	NSF	G00011245	35,854	23,141
47.078	R&DC	Polar Programs	NSF	G00012671	977,427	-
47.078	R&DC	Polar Programs	NSF	G00012896	167,845	-
47.078	R&DC	Polar Programs	NSF	G00013300	50,124	-
47.078	R&DC	Polar Programs	NSF	G00013302	160,334	-
47.078	R&DC	Polar Programs	NSF	G00013303	57,772	-
47.078	R&DC	Polar Programs	NSF	G00013314	616,346	4,264
47.078	R&DC	Polar Programs	NSF	G00013394	641,575	59
47.078	R&DC	Polar Programs	NSF	G00013412	7,655	-
47.078	R&DC	Polar Programs	NSF	G00013488	550,349	-
47.078	R&DC	Polar Programs	NSF	G00013497	282	-
47.078	R&DC	Polar Programs	NSF	G00013555	316,487	-
47.078	R&DC	Polar Programs	NSF	G00013557	152,489	-
47.078	R&DC	Polar Programs	NSF	G00013579	1,767,478	-
47.078	R&DC	Polar Programs	NSF	G00013596	63,555	-
47.078	R&DC	Polar Programs	NSF	G00013603	6,285	-
47.078	R&DC	Polar Programs	NSF	G00013629	65,416	-
47.078	R&DC	Polar Programs	NSF	G00013981	84,667	-
47.078	R&DC	Polar Programs	NSF	G00014076	265,686	-
47.078	R&DC	Polar Programs	NSF	G00014203	169,262	16,636
47.078	R&DC	Polar Programs	NSF	G00014205	36,042	-
47.078	R&DC	Polar Programs	NSF	G00014207	81,699	-
47.078	R&DC	Polar Programs	NSF	G00014244	167,894	-
47.078	R&DC	Polar Programs	NSF	G00014296	577,145	-
47.078	R&DC	Polar Programs	NSF	G00014302	902,780	173,383
47.078	R&DC	Polar Programs	NSF	G00014312	184,158	-
47.078	R&DC	Polar Programs	NSF	G00014348	124,751	-
47.078	R&DC	Polar Programs	NSF	G00014425	549,115	-
47.078	R&DC	Polar Programs	NSF	G00014427	19,615	-
47.078	R&DC	Polar Programs	NSF	1004919-01	12,467	-
47.078	R&DC	Polar Programs	NSF	22-U-378253 AMEND 1	14,520	-
47.078	R&DC	Polar Programs	NSF	G00014601	137,600	-
47.078	R&DC	Polar Programs	NSF	G00014656	200,825	-
47.078	R&DC	Polar Programs	NSF	G00014679	28,128	-
47.078	R&DC	Polar Programs	NSF	G00014689	45,147	-
47.078	R&DC	Polar Programs	NSF	G00014762	34,635	-
47.078	R&DC	Polar Programs	NSF	G00014794	232,216	-
47.078	R&DC	Polar Programs	NSF	G00014803	11,044	-
47.078	R&DC	Polar Programs	NSF	G00014806	9,435	-
47.078	R&DC	Polar Programs	NSF	G00014876	5,541	-
47.078	R&DC	Polar Programs	NSF	G00014888	3,642,015	-
47.078	R&DC	Polar Programs	NSF	G00014898	12,866	-
47.078	R&DC	Polar Programs	NSF	G00014938	27,479	17,754
47.078	R&DC	Polar Programs	NSF	G00014980	126,353	-
47.078	R&DC	Polar Programs	NSF	G00015010	52,137	-
47.078	R&DC	Polar Programs	NSF	G00015196	94,927	-
47.078	R&DC	Polar Programs	NSF	G00015205	26,134	-
47.078	R&DC	Polar Programs	NSF	G00015223	18,185	-
47.078	R&DC	Polar Programs	NSF	S003461-NSF	249	-
47.078	R&DC	Polar Programs	NSF	G00015322	2,025	-
47.078	R&DC	Polar Programs	NSF	G00015409	66,061	-
47.078	R&DC	Polar Programs	NSF	G00015421	23,973	-
47.078	R&DC	Polar Programs	NSF	G00015472	154,392	-
47.078	R&DC	Polar Programs	NSF	S003911-NSF	1,054	-
47.078	R&DC	Polar Programs	NSF	G00015496	7,933	-
47.078	R&DC	Polar Programs	NSF	G00015498	28,386	-
47.078	R&DC	Polar Programs	NSF	G00015503	19,143	-
47.078	R&DC	Polar Programs	NSF	G00015555	15,626	-
47.078	R&DC	Polar Programs	NSF	G00015587	78,445	-
47.078	R&DC	Polar Programs	NSF	G00015599	130,223	-
47.078	R&DC	Polar Programs	NSF	G00015694	47,054	-
47.078	R&DC	Polar Programs	NSF	G00015793	134,586	-

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47.078	R&DC	Polar Programs	NSF	G00015800	46,293	-
47.078	R&DC	Polar Programs	NSF	G00015807	17,062	-
47.078	R&DC	Polar Programs	NSF	UT AUS-SUB00001153	4,526	-
47.078	R&DC	Polar Programs	NSF	C00080782-1	7,371	-
47.078	R&DC	Polar Programs	NSF	G00015903	9,707	-
47.079	R&DC	Office of International Science and Engineering	NSF	G00013018	404,815	1,163
47.079	R&DC	Office of International Science and Engineering	NSF	G00016012	9,582	-
47.083	R&DC	Integrative Activities	NSF	G00012260	2,576,388	-
47.083	R&DC	Integrative Activities	NSF	G00012925	857,579	322,496
47.083	R&DC	Integrative Activities	NSF	G00013156	8,104	-
47.083	R&DC	Integrative Activities	NSF	G00013160	69,157	-
47.083	R&DC	Integrative Activities	NSF	SDSMT-UAA 21-07-AMD2 ALF 2/28/	59,088	-
47.083	R&DC	Integrative Activities	NSF	8220-PO139246	132,409	-
47.083	R&DC	Integrative Activities	NSF	G00014591	607	-
47.083	R&DC	Integrative Activities	NSF	G00014651	24,983	-
47.083	R&DC	Integrative Activities	NSF	2119689-PG22-66463-02 YR3	102,875	-
47.083	R&DC	Integrative Activities	NSF	G00015269	86,542	-
47.083	R&DC	Integrative Activities	NSF	G00015297	91,891	-
47.083	R&DC	Integrative Activities	NSF	G00015323	46,959	-
47.083	R&DC	Integrative Activities	NSF	732019	41,880	-
47.083	R&DC	Integrative Activities	NSF	G00015826	46,101	-
47.083	R&DC	Integrative Activities	NSF	G00015854	91,560	-
47.083	R&DC	Integrative Activities	NSF	G00015859	34,917	-
47.083	R&DC	Integrative Activities	NSF	G00016084	22,785	-
47.084	R&DC	NSF Technology, Innovation, and Partnerships	NSF	G00015801	2,051	-
59.037		Small Business Development Centers	SBA	G00014499	1,392	-
59.037		Small Business Development Centers	SBA	G00015233	708,342	-
59.037		Small Business Development Centers	SBA	G00015868	398,574	-
59.058		Federal and State Technology Partnership Program	SBA	G00015192	92,296	-
59.059		Congressional Grants	SBA	G00015593	602,208	-
66.202	R&DC	Congressionally Mandated Projects	EPA	G00015072	986,944	-
66.461	R&DC	Regional Wetland Program Development Grants	EPA	G00013248	31,017	-
66.461	R&DC	Regional Wetland Program Development Grants	EPA	CD01J93201-0 SUB 395-UAA-1MOD2	316	-
66.461	R&DC	Regional Wetland Program Development Grants	EPA	SUBAWARD 396	26,721	-
66.509	R&DC	Science To Achieve Results (STAR) Research Program	EPA	G00014991	263,694	62,172
66.605	R&DC	Performance Partnership Grants	EPA	18240024	71,427	-
66.608	R&DC	Environmental Information Exchange Network Grant Program and Related Assistance	EPA	G00013104	20,694	-
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	4000116073 / PO4000194276	381,533	-
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	G00011748	167,807	9,988
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	G00012276	253,595	136,529
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	G00012986	924,091	623,039
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	G00013317	16,373	-
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	CONTRACT NO: 522253	19,261	-
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	101305-18115	101,232	-
81.049	R&DC	Office of Science Financial Assistance Program	ERGY	G00014311	37,397	-
81.087	R&DC	Renewable Energy Research and Development	ERGY	UWSC11792 / BPO # 47431	123,097	-
81.087	R&DC	Renewable Energy Research and Development	ERGY	G00014407	244,174	151,287
81.087	R&DC	Renewable Energy Research and Development	ERGY	KAWERAK CSA DATED 3/16/23	43,850	-
81.087	R&DC	Renewable Energy Research and Development	ERGY	G00015637	235,548	5,214
81.089	R&DC	Fossil Energy Research and Development	ERGY	G-050-96 / FY20-XCL-226	375,493	-
81.089	R&DC	Fossil Energy Research and Development	ERGY	G00014414	873,983	300,780
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	ERGY	14449 SPC006557 / WSU001285	4,503	-
81.121	R&DC	Nuclear Energy Research, Development and Demonstration	ERGY	G00015159	173,034	68,229
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	G00012044	308,173	156,955
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	G00013873	14,391	-
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	G00014032	813,982	359,983
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	G00015061	445,623	-
81.135	R&DC	Advanced Research Projects Agency - Energy	ERGY	G00015886	105,186	75,882
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE	E00001020	255,311	-
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE	G00012775	3,690	-
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE	G00014176	121,155	-
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE	G00014843	99,613	-
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE	G00015565	31,500	-
84.007	SFAC	Federal Supplemental Educational Opportunity Grants	USDOE	G00015602	332,500	-
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	USDOE	ADN 07-2023-5057 MOD 1	292	-
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	USDOE	V002A210002	3,095	-
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	USDOE	RSA 07-2024-05028 MOD 1	292,554	-
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	USDOE	RSA 07-2024-5062 MOD 1	135,903	-
84.022		Overseas Programs - Doctoral Dissertation Research Abroad	USDOE	RSA 07-2024-5061 MOD 1	150,493	-
84.027	SEC	Special Education Grants to States	USDOE	ADN 0524RSA348	104,234	-
84.031		Higher Education Institutional Aid	USDOE	G00012419	279,716	-
84.031		Higher Education Institutional Aid	USDOE	G00013075	152,889	-
84.031		Higher Education Institutional Aid	USDOE	G00013626	313,736	-
84.031		Higher Education Institutional Aid	USDOE	G00013714	187,943	-
84.031		Higher Education Institutional Aid	USDOE	G00013715	400,850	-
84.031		Higher Education Institutional Aid	USDOE	G00014424	596,139	-
84.031		Higher Education Institutional Aid	USDOE	G00014490	108,139	-
84.031		Higher Education Institutional Aid	USDOE	G00014530	352,136	-
84.031		Higher Education Institutional Aid	USDOE	G00015281	684,363	-
84.031		Higher Education Institutional Aid	USDOE	G00015792	155,512	-
84.033	SFAC	Federal Work-Study Program	USDOE	G00015600	211,238	-
84.033	SFAC	Federal Work-Study Program	USDOE	G00014841	15,475	-

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84.033	SFAC	Federal Work-Study Program	USDOE	E00001040	1	-
84.033	SFAC	Federal Work-Study Program	USDOE	E00001041	322,659	-
84.033	SFAC	Federal Work-Study Program	USDOE	G00014173	24,000	-
84.033	SFAC	Federal Work-Study Program	USDOE	G00014911	987	-
84.033	SFAC	Federal Work-Study Program	USDOE	G00015564	61,645	-
84.042	TRIOC	TRIO Student Support Services	USDOE	G00013565	275,694	-
84.042	TRIOC	TRIO Student Support Services	USDOE	G00013627	284,199	-
84.042	TRIOC	TRIO Student Support Services	USDOE	G00013782	245,474	-
84.044	TRIOC	TRIO Talent Search	USDOE	G00014496	268,265	-
84.047	TRIOC	TRIO Upward Bound	USDOE	G00015008	300,093	-
84.047	TRIOC	TRIO Upward Bound	USDOE	G00015081	314,192	-
84.047	TRIOC	TRIO Upward Bound	USDOE	G00015271	335,218	-
84.047	TRIOC	TRIO Upward Bound	USDOE	G00015678	505,519	-
84.048		Career and Technical Education -- Basic Grants to States	USDOE	ADN 0524RSA152	50,000	-
84.048		Career and Technical Education -- Basic Grants to States	USDOE	RSA 0524RSA265 (EB24.156.07)	24,131	-
84.063	SFAC	Federal Pell Grant Program	USDOE	G00015601	9,468,739	-
84.063	SFAC	Federal Pell Grant Program	USDOE	E00001019	6,568,885	-
84.063	SFAC	Federal Pell Grant Program	USDOE	G00013419	24,153	-
84.063	SFAC	Federal Pell Grant Program	USDOE	G00014174	22,070	-
84.063	SFAC	Federal Pell Grant Program	USDOE	G00014910	1,599	-
84.063	SFAC	Federal Pell Grant Program	USDOE	G00015562	1,185,796	-
84.116		Fund for the Improvement of Postsecondary Education	USDOE	G00015035	185,921	-
84.184		School Safety National Activities	USDOE	G00015458	261,520	-
84.217	TRIOC	TRIO McNair Post-Baccalaureate Achievement	USDOE	G00015135	223,122	-
84.268	SFAC	Federal Direct Student Loan	USDOE		27,308,479	-
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	USDOE	G00014458	252,088	-
84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	USDOE	G00016091	7,180	-
84.356		Alaska Native Educational Programs	USDOE	AWD DTD 2/1/23 SIC #: 8221	16,929	-
84.365		English Language Acquisition State Grants	USDOE	G00014505	399,792	-
84.379	SFAC	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	USDOE	G00015566	10,845	-
84.411	R&DC	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	USDOE	G00013882	2,689,478	-
84.411	R&DC	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	USDOE	G00015899	484,012	-
84.415		Indian Education National Activities (State Tribal Education Partnership (STEP) and Native American Language (NAL)	USDOE	MA1990	7,355	-
90.100		Denali Commission Program	DC	G00014547	43,839	-
90.100		Denali Commission Program	DC	G00015304	147,369	-
90.100		Denali Commission Program	DC	G00015456	58,523	-
90.100		Denali Commission Program	DC	G00015491	56,318	-
90.100		Denali Commission Program	DC	G00015494	144,033	-
90.100		Denali Commission Program	DC	G00015557	125,007	-
93.011		National Organizations for State and Local Officials	USDHHS	G00015319	213,237	-
93.048	R&DC	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	USDHHS	G00013558	118,622	-
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	USDHHS	G00012411	128,968	24,058
93.073		Birth Defects and Developmental Disabilities - Prevention and Surveillance	USDHHS	G00015107	293,461	57,874
93.107		Area Health Education Centers	USDHHS	G00007653	779,261	496,351
93.110		Maternal and Child Health Federal Consolidated Programs	USDHHS	G00006655	531,903	-
93.113	R&DC	Environmental Health	USDHHS	2R01-09-UAF	24,428	-
93.113	R&DC	Environmental Health	USDHHS	15202SC	9,416	-
93.121	R&DC	Oral Diseases and Disorders Research	USDHHS	UWSC11173 / BPO 40314	92,325	-
93.136	R&DC	Injury Prevention and Control Research and State and Community Based Programs	USDHHS	2023-278	46,777	-
93.137		Community Programs to Improve Minority Health Grant Program	USDHHS	A22-0001-S003	111,092	-
93.137		Community Programs to Improve Minority Health Grant Program	USDHHS	A24-0017-S007	14,486	-
93.172	R&DC	Human Genome Research	USDHHS	2022-44 AMND 2	4,105	-
93.226	R&DC	Research on Healthcare Costs, Quality and Outcomes	USDHHS	19-U-303196 AMD 5	44,470	-
93.234		Traumatic Brain Injury State Demonstration Grant Program	USDHHS	G00014358	201,614	-
93.234		Traumatic Brain Injury State Demonstration Grant Program	USDHHS	G00015158	10,240	-
93.242	R&DC	Mental Health Research Grants	USDHHS	G00011624	778,395	343,980
93.242	R&DC	Mental Health Research Grants	USDHHS	SUBK00011482/PO # 3005729498	52,071	-
93.242	R&DC	Mental Health Research Grants	USDHHS	G00015881	6,217	-
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	NVHPB-001 / **BBO**	8,586	-
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	ADN 1630330	264	-
93.243		Substance Abuse and Mental Health Services Projects of Regional and National Significance	USDHHS	ADN 1640423	25,284	-
93.251		Early Hearing Detection and Intervention	USDHHS	G-45797-01	1,571	-
93.273	R&DC	Alcohol Research Programs	USDHHS	G00010333	251,095	-
93.279	R&DC	Drug Abuse and Addiction Research Programs	USDHHS	G222-22-W9024 AMD5	67,271	-
93.279	R&DC	Drug Abuse and Addiction Research Programs	USDHHS	UNI-297565-02-P001187094	17,665	-
93.307	R&DC	Minority Health and Health Disparities Research	USDHHS	1920GZA061 MOD4 YR5 11/15/23	80,278	-
93.307	R&DC	Minority Health and Health Disparities Research	USDHHS	1017395_UAF	31,556	-
93.307	R&DC	Minority Health and Health Disparities Research	USDHHS	G00014648	79,948	-
93.310	R&DC	Trans-NIH Research Support	USDHHS	G00012782	246,902	120,846
93.310	R&DC	Trans-NIH Research Support	USDHHS	G00012783	434,656	-
93.310	R&DC	Trans-NIH Research Support	USDHHS	G00012784	797,161	-
93.310	R&DC	Trans-NIH Research Support	USDHHS	5RL5GM118963-10-100121 MOD4	23,429	-
93.310	R&DC	Trans-NIH Research Support	USDHHS	3200004998-23-267-PO7800007041	34,329	-
93.350	R&DC	National Center for Advancing Translational Sciences	USDHHS	UWSC15238-PO-0100058465	4,209	-
93.361	R&DC	Nursing Research	USDHHS	2023-276	74,630	-
93.393	R&DC	Cancer Cause and Prevention Research	USDHHS	ASUB00001195	141,799	-
93.393	R&DC	Cancer Cause and Prevention Research	USDHHS	1155985	134,788	-

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93.395	R&DC	Cancer Treatment Research	USDHHS	G00014772	61,285	-
93.493	R&DC	Congressional Directives	USDHHS	G00015208	468,957	-
93.493	R&DC	Congressional Directives	USDHHS	G00015380	200,444	-
93.558	C477	Temporary Assistance for Needy Families	USDHHS	2021-01-TAN-02	205,457	-
93.558	C477	Temporary Assistance for Needy Families	USDHHS	SUBAWARD DTD 12/14/22 \$750,000	96,121	-
93.632	R&DC	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	USDHHS	G00012308	1,298	-
93.632	R&DC	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	USDHHS	G00014632	146,349	-
93.632	R&DC	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	USDHHS	G00014778	46,943	-
93.632	R&DC	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	USDHHS	G00015578	501,366	-
93.732		Mental and Behavioral Health Education and Training Grants	USDHHS	G00014129	382,474	-
93.732		Mental and Behavioral Health Education and Training Grants	USDHHS	G00014576	433,841	-
93.788		Opioid STR	USDHHS	ADN 16-3-0582	29,013	-
93.788		Opioid STR	USDHHS	ADN 1640273	104,790	-
93.788		Opioid STR	USDHHS	ADN 1640433-1	16,698	-
93.837	R&DC	Cardiovascular Diseases Research	USDHHS	20112502 MOD 7	31,467	-
93.847	R&DC	Diabetes, Digestive, and Kidney Diseases Extramural Research	USDHHS	G00014961	84,543	-
93.847	R&DC	Diabetes, Digestive, and Kidney Diseases Extramural Research	USDHHS	MOD3-PO7800006767	197	-
93.853	R&DC	Extramural Research Programs in the Neurosciences and Neurological Disorders	USDHHS	G00015155	93,482	-
93.855	R&DC	Allergy and Infectious Diseases Research	USDHHS	G00010652	475	-
93.855	R&DC	Allergy and Infectious Diseases Research	USDHHS	SUB 2022-405+2023-470 MOD 1	34,021	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	NWIC-SA24226-UAF	56,124	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	UWSC10374 / BPO30153	6,686	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G00012744	1,884,068	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G00012834	5,387,412	162,397
93.859	R&DC	Biomedical Research and Research Training	USDHHS	GR11262	165	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G261-21-W8660	52,515	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	SA#GR16013-MOD 1-ALF-NCE	2,660	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G00014921	307,128	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	23-U-405972 AMD 3 YR2 ALF	7,693	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	SUBAWARD FSA.23.003	11,290	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	NWIC-24230SA-UAF	33,861	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G00015381	339,825	50,692
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G00015413	140,709	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	G00015701	114,680	2,382
93.859	R&DC	Biomedical Research and Research Training	USDHHS	5U54GM104944-10:GR18323-MOD4	111,932	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	2023-447	3,646	-
93.859	R&DC	Biomedical Research and Research Training	USDHHS	GR18324	55,513	-
93.865	R&DC	Child Health and Human Development Extramural Research	USDHHS	2211102 AMD3-YR3	57,166	-
93.866	R&DC	Aging Research	USDHHS	G00014647	130,266	-
93.870		Maternal, Infant and Early Childhood Homevisiting Grant Program	USDHHS	ADN 1640427	37,250	-
93.879		Medical Library Assistance	USDHHS	UWSC12790-AMD3YR3-BPO75432-ALF	24,416	-
93.958		Block Grants for Community Mental Health Services	USDHHS	ADN 1640216-1	83,431	-
93.959		Block Grants for Prevention and Treatment of Substance Abuse	USDHHS	ADN 16-3-0481	11,665	-
93.959		Block Grants for Prevention and Treatment of Substance Abuse	USDHHS	ADN 1640513	40,505	-
93.991		Preventive Health and Health Services Block Grant	USDHHS	ADN 1640347-1	45,993	-
96.008		Social Security - Work Incentives Planning and Assistance Program	SSA	G00014215	106,534	-
97.061	R&DC	Centers for Homeland Security	USDHS	G00015918	438,129	-
97.062		Scientific Leadership Awards	USDHS	G00015625	230,619	-
10.U01	R&DC	Alaska Coastal Rainforest Center Director Support	USDA	G00012882	20,520	-
10.U02	R&DC	Social-ecological calendars to inform climate change adaptations for subsistence and recreational forest use in southcentral Alaska	USDA	G00013783	8,574	-
10.U03	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	G00014063	45,412	-
10.U04	R&DC	Forests, Fish, and People: Quantifying Sport, Personal Use and Subsistence Harvest of Salmon from the Tongass and Chugach National Forests	USDA	G00014083	22,881	-
10.U05	R&DC	Invasive Plants and Wildfire in Boreal Forests of Alaska: State of Science Project	USDA	G00014992	35,359	-
10.U06	R&DC	Development and maintenance of training resources for National Wildland Fire Coordinating Group Fire Behavior Subcommittee	USDA	G00015065	17,161	-
10.U07	R&DC	Chugach National Forest Revegetation Guide	USDA	G00015114	7,274	-
10.U08	R&DC	Chugach National Forest Rare Plant Conservation and Assessment	USDA	G00015594	185	-
10.U09	R&DC	JVA: Quantifying historical and contemporary carbon sequestration in forested ecosystems of Alaska	USDA	G00015705	178,464	-
10.U10	R&DC	Supporting Students in the ANSEP on Alaska Fish and Wildlife Fund Projects (2023-2025)	USDA	AWD DTD 02/15/2024	44,179	-
11.U01	R&DC	NOAA NESDIS JPSS PGRR HLPG GINA Contract	USDOC	G00012703	222,113	-
11.U02	R&DC	2024 Lowell Wakefield Fisheries Symposium	USDOC	G00016115	10,000	-
11.U03	R&DC	Establishing Baseline Measurements for Humpback Whales in Juneau, AK	USDOC	20-169G	8,819	-
11.U04	R&DC	MSE for Subsistence Fisheries of the Kuskokwim River Watershed	USDOC	AC-2102A	775	-
11.U05	R&DC	The Race is On: Transferring Knowledge Ahead of Marine Invasives	USDOC	SUBK00020274 PO#3007780351	23,901	-
11.U06	R&DC	Stock-specific modeling of Bering Sea chum salmon	USDOC	AC-2206	73,407	-
11.U07	R&DC	Assessing Kuskokwim salmon with environmental DNA	USDOC	AC-2205	132,488	-
11.U08	R&DC	Flatfish trophic niche overlap and resource partitioning in estuarine nursery habitats in Alaska	USDOC	2302	56,763	-
11.U09	R&DC	Software Tools and Education for Enhancing Geodetic Infrastructure	USDOC	RC116011	9,380	-
11.U10	R&DC	Support for NWS Polar-Satellite Antenna Systems	USDOC	UWMSN-2023-271-ASSA3 *PENDING*	146,905	-
12.U01	R&DC	Resilience of boreal ecosystems assessed using high-frequency records of dissolved organic matter and nitrate in streams	USDOD	G00012163	981	-

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12.U02	R&DC	OASD(NCB/TRAC) UARC for Research and Development in the Geophysical Detection of Nuclear Proliferation - ADMINISTRATION	USDOD	G00012416	237,304	-
12.U03	R&DC	POA53-CESU 18-06 Mgt. Invasive Species, Ironwood Trees, Bellows Air Force Station, Oahu	USDOD	G00012422	24,577	-
12.U04	R&DC	UARC FIXED FEE ALL	USDOD	G00012569	2,002,090	-
12.U05	R&DC	Army Collection Curation	USDOD	G00013072	2,335	-
12.U06	R&DC	UARC T6 HSAS	USDOD	G00013459	642,438	683,704
12.U07	R&DC	GNP UARC T8 Arctic GeoData	USDOD	G00013490	11,224,605	6,195,501
12.U08	R&DC	UARC TO7 - Improving Small Event Characterization and Determination of Moment Tensor Uncertainties	USDOD	G00013544	167,520	89,865
12.U09	R&DC	GNP UARC Task Order #9	USDOD	G00013655	235,405	177,073
12.U10	R&DC	Arctic and Subarctic Engineering Design Tool: Technology Transfer UFC 3-130 Revision	USDOD	G00014055	85,940	-
12.U11	R&DC	Secure and Resilient Power Generation in Cold Regions Environments	USDOD	G00014265	346,889	38,767
12.U12	R&DC	GNP UARC - TO11 - Counter-Unmanned Aircraft System Technology to Protect Department of Defense Assets in the Arctic	USDOD	G00014488	1,783,875	507,033
12.U13	R&DC	Arctic Security Forces Roundtable Planning and Support Services	USDOD	G00014714	2,645	-
12.U14	R&DC	Army IGSA for Consultant A&E Service Contracting	USDOD	G00014804	895,600	-
12.U15	R&DC	Army IGSA for Consultant A&E Service Contracting	USDOD	G00014805	72,897	-
12.U16	R&DC	UARC - TO13 - Hybrid Power Station (HPS) Upgraded and Subject Matter Expert (SME) Support	USDOD	G00015054	225,099	-
12.U17	R&DC	LRDR Space Weather Risk Reduction	USDOD	174429	116,706	-
12.U18	R&DC	Alaska Preparedness and Response Contingency Planning	USDOD	G00015122	74,767	-
12.U19	R&DC	PWS 23-02 National Environmental Policy Act (NEPA) Study and Support	USDOD	G00015615	370,462	-
12.U20	R&DC	PWS 23-01 Cultural Resources Management Study and Support, Fort Wainwright, Alaska	USDOD	G00015655	250,404	-
12.U21	R&DC	PWS 23-05 Air Quality Program Support, Fort Wainwright, Alaska	USDOD	G00015656	244,985	-
12.U22	R&DC	PWS 23-06 Water Quality Program Support Fort Wainwright, Alaska	USDOD	G00015657	430,425	-
12.U23	R&DC	PWS 23-03 - Natural Resources Support Fort Wainwright, Alaska	USDOD	G00015726	281,973	-
12.U24	R&DC	PWS 23-4 Geographic Information System (GIS) Support, Fort Wainwright, Alaska	USDOD	G00015727	166,094	-
12.U25	R&DC	Natural Resource Support Management Pollinators and Western Bumble Bee, Joint Base Elmendorf-Richardson, Alaska	USDOD	G00015747	36,631	-
12.U26	R&DC	UARC TO16 3D Change Detection Support	USDOD	G00015753	3,884,529	3,409,088
12.U27	R&DC	High-Resolution Permafrost Modeling in Greenland and an Assessment of Permafrost Degradation Risk	USDOD	G00015758	26,668	-
12.U28	R&DC	UARC TO15 L-Band SAR Data Acquisition	USDOD	G00015762	1,869	-
12.U29	R&DC	UARC TO17 RDT&E Infrasound	USDOD	G00015773	182,647	26,501
12.U30	R&DC	UARC TO18 KNDC DIGITIZATION EFFORTS	USDOD	G00015901	28,294	17,739
12.U31	R&DC	Quantifying Spatial and Temporal Variability of Temperate Snowpack Properties using Coupled Radar, Remote Sensing and Modeling Techniques	USDOD	USMS2224	36,896	-
12.U32	R&DC	Advancing Research in Nuclear Explosion Monitoring: A Consortium Emphasizing Data Assimilation, Computational Seismology, Software Code Coupling, and Training	USDOD	G00015986	166,359	40,474
12.U33	R&DC	Enhancing the Integrated System for Operations in Polar Seas (ISOPS)	USDOD	G00015990	454,819	-
12.U34	R&DC	Telemetry and genetic identity of Chinook salmon in Alaska (2)	USDOD	G00016058	103,772	-
15.U02	R&DC	Galena Alaska Microgrid Riverine Hydrokinetics	USDOD	G00016043	20,839	-
16.U01	R&DC	Evaluation of Alaska Department of Corrections Statewide Recidivism Reduction Strategic Plan	USDOD	ADN 2020013-4	15,227	-
16.U02	R&DC	Support for Research, Testing, and Evaluation of Counter-Unmanned Aerial Systems in Law Enforcement Operations	USDOD	G00015067	940,830	-
43.U01	R&DC	Time History of Events and Macroscale Interactions during Substorms (THEMIS) - Extended Phase E FY21	NASA	SUB# 00010657/PO#BB01694894	93,627	-
43.U02	R&DC	AGN Feeding and Feedback in NGC 4151	NASA	G00014931	7,853	-
43.U03	R&DC	Dust in the Wind: testing a new paradigm for the nature of AGN feedback	NASA	G00014933	2,767	-
43.U04	R&DC	Closing in on the Launching Sites of AGN outflows	NASA	G00015009	56,843	-
43.U05	R&DC	Contributions of tundra and boreal systems to radiative forcing in North America and Russia under contemporary and future conditions	NASA	WOODWELL-TG0701-02	14,240	-
43.U06	R&DC	Modular Spectrometer for Atmosphere and Ionosphere Characterization (MoSAIC) Investigation (GDC-MoSAIC-UMBC)	NASA	NASA0104-03	6,260	-
43.U07	R&DC	Resources for Exploration & Science of OUR Cosmic Environment (RESOURCE)	NASA	BAER 6/16/23	12,694	-
43.U08	R&DC	Unveiling the AGN-host connection with PAH molecules (JWST-GO-03535)	NASA	G00015860	7,907	-
47.U01	R&DC	PFISR OPERATIONS AND MAINTENANCE SUPPORT	NSF	SUB# 35444 (AGS-1840962)	461,271	-
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 MOD 2	101,351	-
47.U03	R&DC	AccelNet-Implementation: Crustal Ocean Biosphere Research Accelerator (COBRA)	NSF	301050B	20,634	-
47.U04	R&DC	Belmont Forum Collaborative Research: AWERRS Arctic Wetlands Ecosystems – Resilience through Restoration & Stewardship	NSF	G00014537	29,328	-
47.U05	R&DC	TFS 4th CA Supplement	NSF	G00014697	3,986	-
47.U06	R&DC	CR: EAGER: Monitoring Nearshore Ice and Closing the Arctic tide-gauge with GNSS-Reflectometry (MONICA)	NSF	G00015609	7,814	-
47.U07	R&DC	Conference: Workshop to Grow Aspiring Pls in the Computer and Information Sciences in Alaska and Neighboring Regions	NSF	G00015717	2,151	-
47.U08	R&DC	R11 Track-4: @NASA: Wind-induced noise in the prospective seismic data measured in the Venusian surface environment	NSF	G00015928	32,374	-
66.U01	R&DC	Innovations in sampling, (bio)analytical chemistry, and analytics to characterize disinfectant use tradeoffs in U.S water systems for minimizing exposure to opportunistic pathogens and DBP's	EPA	A010348202	15,879	-
77.U01	R&DC	Real-Time Earthquake Monitoring and Reporting Supporting Missile Defense Agency Operations at Fort Greely	NRC	B662099	36,857	-
81.U01	R&DC	UAF participation in: "Resilient Alaskan Distribution system Improvements using Automation, Network analysis, Control, and Energy storage"	ERGY	197572	11,559	-

STATE OF ALASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2024

By State Agency

Assistance Listing Number	Cluster	Federal Program Title	Federal Agency	Grant or Other Identifying Number (when applicable)	Federal Expenditures	Amount Passed through to Subrecipients
81.U02	R&DC	Interdisciplinary Research for Arctic Coastal Environments (INTERFACE)	ERGY	585557 / EP72698 / EP125137	295,189	-
81.U03	R&DC	INL Consultation Assistance	ERGY	CONTRACT NO. 226920 MOD 11	9,192	-
81.U04	R&DC	The importance of power: valuation of electricity	ERGY	7552897 MOD 4	2,619	-
81.U05	R&DC	DOE-ARM Lead Mentor Arctic Precipitation	ERGY	NO. 0F-60237	98,701	-
81.U06	R&DC	ARM Lead Mentor 2020	ERGY	1F-60249	74,232	-
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	29,334	-
81.U08	R&DC	Pilot Heavy-Duty Electric Vehicle (EV) Demonstration for Municipal Solid Waste Collection	ERGY	DE-EE0009219/PO# 2021001664	2,408	-
81.U09	R&DC	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	ERGY	629033 / EP124510 / EP199963	102,523	-
81.U10	R&DC	UAF participation in "Patterns and Value of Co-Adoption of Solar and Related Energy Technologies"	ERGY	CON-80003265 (GR114320)	11,558	-
81.U11	R&DC	Real-Time Earthquake Monitoring and Reporting Supporting Missile Defense Agency Operations at Fort Greely, Alaska	ERGY	NO. B655882	51,301	-
81.U12	R&DC	INL-NRIC Community Siting Tool	ERGY	CONTRACT #281367	136	-
81.U13	R&DC	Marine Energy Net Zero Microgrid: Data Collection, Toolkit Development and Use Case Analysis	ERGY	283143	57,040	-
81.U14	R&DC	DOE-ARM Lead Mentor Arctic Precipitation	ERGY	NO. 3F-60226 / OPDGI 21-023 R4	125,398	-
81.U15	R&DC	ARM Lead Mentor 2020	ERGY	3F-60225	147,429	-
81.U16	R&DC	ASF Change Detection Support	ERGY	ORDER NO. 4000216819	1,500,000	-
81.U17	R&DC	An Equitable, Affordable & Resilient Nationwide Energy System Transition (EARNEST)	ERGY	TBD*PENDING*	69,139	-
81.U18	R&DC	Interdisciplinary Research for Arctic Coastal Environments (InterFACE) - Year 5	ERGY	C3952 / 626546 /	265,686	-
84.U01		Language Pathways	USDOE	540-20-2125	31,833	-
84.U02		Box of Treasures: Deepening the Connections	USDOE	840-21-2480	409,719	-
84.U03		IEA Indigenizing Education for Alaska	USDOE	S356A220062	107,767	-
89.U01		Alaska Leaders Archive	NARA	SUBAWARD ED-104674-23	368,579	-
93.U01	R&DC	Assessing the Role of Culture in Reducing Recidivism among Alaska Native and American Indian Women	USDHHS	SUBK00011394 MOD5	2,209	-
93.U02	R&DC	CEIRR Data Management and Study Integration (DMSI)	USDHHS	0258-C504-4609 ALF-YR4-OPT3	24,650	-
93.U03	R&DC	Ketchikan Gateway Borough School District AWARE	USDHHS	AWD DTD 05/30/23	31,492	-
93.U04	R&DC	Vitamin D and Healthy Aging: Establishing the Sled Dog Sentinel for the Circumpolar North	USDHHS	G00015553	60,980	-
93.U05	R&DC	Targeted Sphingolipid Metabolism for Treatment of AML	USDHHS	GR102059.SUB00000768	45,000	-
93.U06	R&DC	AI-based Investigation of Climate Change's Impact on Rural Health of Alaska: A Pilot Study with Algal Blooms' impact on Paralytic Shellfish Poisoning	USDHHS	RF00280-SUB00285 / HS00003634	47,068	-
93.U07	R&DC	Alaska Community Engagement Alliance (AK CEAL)	USDHHS	6922-07-AIAN-NHPI-S002	119,355	-
93.U08	R&DC	Climate Change Impacts on Healthy Aging	USDHHS	UWSC15040/PO-0100076665	211	-
93.U09	R&DC	FY24 CMHI Evaluation (NOMS Data)	USDHHS	ADN 1640598	10,383	-
97.U01	R&DC	USCG Sector Anchorage Unmanned Aircraft Systems and Spill Response Program Development.	USDHS	G00015813	37,493	-
97.U04		FEMA for 2018 Earthquake UAF MEF Earthquake Repairs	USDHS	590563	3,027	-
98.U01	R&DC	Feed the Future Innovation Lab for Food Safety	USAID	F0004868402100	111,098	-
Total for University of Alaska					270,168,304	24,343,930
Total Federal Financial Assistance					5,515,160,626	785,075,204

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ABBREVIATIONS

A

AAC	Alaska Aerospace Corporation <i>or</i> Alaska Administrative Code
AAM	Alaska Administrative Manual
ACF	Administration for Children and Families
ACFR	Annual Comprehensive Financial Report
ACS	Alaska Court System
AHFC	Alaska Housing Finance Corporation
AIAS	Alaska International Airport System
AIDEA	Alaska Industrial Development and Export Authority
AK	Alaska
AL	Assistance Listing
ALN	Assistance Listing Number
ALDER	Alaska Data Enterprise Reporting
ARIES	Alaska's Resource for Integrated Eligibility Services
ARNG	Army National Guard
ARP ESSER	American Rescue Plan ESSER
AS	Alaska Statute

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
CMS	Centers for Medicare and Medicaid Services
CNC	Child Nutrition Cluster
CNS	Child Nutrition Services

COVID-19	Coronavirus Disease 2019
CPA	Certified Public Accountant
CRF	Coronavirus Relief Fund
CSED	Child Support Enforcement Division
CSS	Child Support Services
CTR	Crew Time Report

D

DAS	Division of Administrative Services
DCCED	Department of Commerce, Community, and Economic Development
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
DHS&EM	Division of Homeland Security and Emergency Management
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
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

F

FAA	Federal Aviation Administration
FCTR	Federal Cash Transaction Report
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
FWC	Fish and Wildlife Cluster
FY	Fiscal Year

G

GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GF	General Fund
GOV	Office of the Governor

H

HB	House Bill
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HUD	Housing and Urban Development
I	
ICA	Immunization Cooperative Agreement
IEVS	Income Eligibility and Verification System
IRIS	Integrated Resource Information System
ISP	Information Security Policy
IT	Information Technology
ITB	Invitation to Bid
L	
LAW	Department of Law
LIHEAP	Low-Income Home Energy Assistance Program
M	
MAGI	Modified Adjusted Gross Income
MMIS	Medicaid Management Information System
N	
NGMOMP	National Guard Military Operations and Maintenance Project
NGNMRS	National Guard and Alaska Naval Militia Retirement System
NGR	National Guard Regulations
NIST	National Institute of Standards and Technology
NTSC	Northern Tobacco Securitization Corporation
O	
OAD	Obligating Award Documents
OMB	Office of Management and Budget
OPEB	Other Post-Employment Benefits
P	
PAPPG	Public Assistance Program and Policy Guide
PARF	Personnel Action Request Form
PEAF	Pandemic Emergency Assistance Fund
PHE	Public Health Emergency
PW	Project Worksheet

P.O.	Post Office
P-EBT	Pandemic Electronic Benefit Transfer
Q	
QPR	Quarterly Progress Report
R	
RSA	Reimbursable Service Agreement
RSI	Required Supplementary Information
S	
SBITA	Subscription-Based Information Technology Arrangements
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
SOC	System and Organization Controls
SPAF	Summary Schedule of Prior Audit Findings
SSD	Support Services Division
SSAE	Statement on Standards for Attestation Engagements
SSoA	Shared Services of Alaska
T	
TANF	Temporary Assistance for Needy Families
TSC	Trust Services Criteria
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 Justice
USDOL	U.S. Department of Labor
USDOT	U.S. Department of Transportation
USED	U.S. Department of Education
USFS	U.S. Forest Service
US Treasury	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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