

UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT
YEAR ENDED JUNE 30, 2001



UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT

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Year Ended June 30, 2001

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Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	CEA Union Classified (1)	APT Exempt	UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student		
FY01 Wage Base, Staff Benefits	33,969,740	8,575,872	46,717,558	13,649,761	44,280,511	15,531,093	11,716,963	10,776,076	956,154	10,201,287	196,375,015
Staff Benefits:											
PERS	1,522,517	385,316	2,062,649	137,025	-	-	-	-	-	-	4,107,507
TRS/ORP	-	-	76,109	1,264,829	5,323,963	1,867,344	-	-	-	-	8,532,245
UA Pension	2,585,845	627,537	3,090,569	482,126	2,305,613	905,539	242,605	3,213	-	-	10,243,047
Medicare & Social Security	402,644	99,953	522,946	119,515	447,974	140,866	680,083	739,317	66,474	-	3,219,771
Health	6,711,814	2,111,957	5,848,866	868,940	4,320,565	1,462,573	-	-	239,708	-	21,564,423
Life	96,913	19,036	84,452	12,547	61,089	24,228	-	-	-	-	298,265
Long Term Disability	99,674	25,163	137,078	40,051	129,927	45,571	-	-	-	-	477,464
Unemployment	72,481	18,298	99,680	29,124	94,482	33,139	25,000	22,993	2,040	-	397,237
Workers' Compensation	343,736	414,848	131,374	38,377	112,499	39,413	29,731	73,266	6,492	-	1,189,736
Tuition	186,256	36,586	162,309	24,114	117,408	46,564	74,314	-	-	-	647,551
Consulting/Other	48,305	44,096	66,432	19,410	62,967	22,085	16,662	15,324	1,360	-	296,641
Labor Relations	-	41,949	-	-	216,599	75,970	-	-	-	-	334,518
Carryforward from FY98	889,952	251,033	416,522	(645,833)	723,015	193,467	(86,139)	(9,534)	31,451	-	1,763,934
Carryforward from FY99	(326,538)	(64,098)	(342,096)	(99,268)	(99,268)	(156,200)	53,513	1,202	(48,417)	-	(1,237,999)
Postponement of 2/3 Carryforward to FY02	(375,609)	(124,623)	(49,617)	496,734	(311,279)	(24,845)	21,751	5,555	11,311	-	(350,623)
Benefit Rates:											
PERS	4.48%	4.49%	4.42%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4,107,507
TRS/ORP	0.00%	0.00%	0.16%	9.27%	12.02%	12.02%	0.00%	0.00%	0.00%	0.00%	8,532,245
UA Pension	7.61%	7.32%	6.62%	3.53%	5.21%	5.83%	2.07%	0.03%	0.00%	0.00%	10,243,047
Medicare & Social Security	1.19%	1.17%	1.12%	0.88%	1.01%	0.91%	5.80%	6.86%	6.95%	0.00%	3,219,771
Health	19.76%	24.63%	12.52%	6.37%	9.76%	9.42%	0.00%	0.00%	25.07%	0.00%	21,564,423
Life	0.29%	0.22%	0.18%	0.09%	0.14%	0.16%	0.00%	0.00%	0.00%	0.00%	298,265
Long Term Disability	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.00%	0.00%	0.00%	0.00%	477,464
Unemployment	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.00%	397,237
Workers' Compensation	1.01%	4.84%	0.28%	0.28%	0.25%	0.25%	0.25%	0.68%	0.68%	0.00%	1,189,736
Tuition	0.55%	0.43%	0.35%	0.18%	0.27%	0.30%	0.63%	0.00%	0.00%	0.00%	647,551
Consulting/Other	0.14%	0.51%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.00%	296,641
Labor Relations	0.00%	0.49%	0.00%	0.00%	0.49%	0.49%	0.00%	0.00%	0.00%	0.00%	334,518
Carryforward Rate	0.55%	0.73%	0.05%	(1.82%)	0.35%	0.08%	(0.09%)	(0.03%)	(0.59%)	0.00%	175,312
Actual Rates from HR System	36.08%	45.33%	26.34%	20.42%	30.14%	30.10%	9.01%	7.89%	32.46%	0.00%	51,483,717
Calculation of Carryforward:											
Recovery at Actual HR Rate	12,257,991	3,887,049	12,307,271	2,787,691	13,348,726	4,675,714	1,057,519	851,338	310,419	-	51,483,717
Recovery at Negotiated Rate	11,719,560	3,215,952	12,053,130	2,770,901	11,867,177	4,721,452	1,159,979	851,338	235,214	-	48,594,703
Calculated Carryforward	538,430	671,097	254,142	16,789	1,481,549	(45,738)	(102,460)	-	75,205	-	2,889,014
Timing Differences	903	1,125	427	28	2,484	(77)	(172)	-	126	-	4,844
Adjustment to HR Rates	0.01%	0.01%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%	0.02%	0.00%	
Actual Rates	36.09%	45.34%	26.34%	20.42%	30.15%	30.11%	9.02%	7.90%	32.48%	0.00%	
Negotiated Rates	34.50%	37.50%	25.80%	20.30%	26.80%	30.40%	9.90%	7.90%	24.60%	0.00%	
Rate Difference	1.59%	7.84%	0.54%	0.12%	3.35%	(0.29%)	(0.88%)	0.00%	7.88%	0.00%	
Carryforward to FY03	539,333	672,222	254,569	16,818	1,484,033	(45,815)	(102,632)	-	75,331	-	2,893,858
Federal Participation:											
Federal Benefit Wage Base	3,355,197	205,711	10,584,220	1,469,218	6,569,295	885,550	803,135	3,376,136	177,377	2,395,688	29,821,527
Federal Participation Percentage	9.88%	2.40%	22.66%	10.76%	14.84%	5.70%	6.85%	31.33%	18.55%	23.48%	

(1) In FY01, CR job group was renamed as Alaska Higher Education Crafts and Trades Employees (AHECTE)

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	CEA Union Classified (1)	APT Exempt		UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY01 Wage Base, Leave Benefits	27,495,432	6,906,115	39,023,960	11,553,179	42,877,178	14,936,876	11,708,470	10,590,012	836,134	10,166,256	176,093,612
Negotiated Rates, FY01:											
Annual Leave	9.03%	8.62%	9.71%	10.14%	0.00%	0.00%	0.00%	0.00%	6.08%	0.00%	
Sick Leave	5.45%	5.18%	4.61%	0.66%	1.30%	1.80%	0.00%	0.00%	2.68%	0.00%	
Holiday/Other Leave	5.82%	4.90%	5.08%	6.10%	0.00%	0.00%	0.00%	0.00%	4.44%	0.00%	
	20.30%	18.70%	19.40%	16.90%	1.30%	1.80%	0.00%	0.00%	13.20%	0.00%	
Annual Leave Costs:											
Usage	2,433,117	601,404	3,588,959	946,354	-	28,797	-	-	48,481	-	7,647,112
Reclassify ineligible job groups					(59,092) (2)	(22,378) (2)					(81,470)
Adjusted Usage	2,433,117	601,404	3,588,959	946,354	(59,092)	6,419	-	-	48,481	-	7,565,642
HRS Actual Rate	8.85%	8.71%	9.20%	8.19%	-0.14%	0.04%	0.00%	0.00%	5.80%	0.00%	
Calculated Recovery	2,482,838	595,307	3,789,227	1,171,492	-	-	-	-	50,837	-	8,089,701
Annual Leave Liability Adjustment	18,352	(22,671)	(397,996)	(99,186)	(59,092)	6,419	-	-	(728)	-	(554,902)
Timing Differences	676	162	1,031	319	-	-	-	-	14	-	2,202
Adjusted Recovery	2,501,866	572,798	3,392,262	1,072,625	(59,092)	6,419	-	-	50,123	-	7,537,001
FY01 under (over) recovery	(68,749)	28,606	196,697	(126,271)	-	-	-	-	(1,642)	-	28,641
FY99 under (over) recovery	(126,642)	(69,061)	(13,827)	137,019	-	-	-	-	(4,410)	-	(76,921)
Carryforward to FY03	(195,391)	(40,455)	182,870	10,748	-	-	-	-	(6,052)	-	(48,280)
Sick Leave Costs:											
Usage	1,445,426	404,717	1,740,654	276,211	448,759	172,404	-	-	28,391	-	4,516,562
Reclassify ineligible job groups					65,158 (2)	54,742 (2)					119,900
Adjusted Usage	1,445,426	404,717	1,740,654	276,211	513,917	227,146	-	-	28,391	-	4,636,462
HRS Actual Rate	5.26%	5.86%	4.46%	2.39%	1.20%	1.52%	0.00%	0.00%	3.40%	0.00%	
Calculated Recovery	1,498,501	357,737	1,799,005	76,251	557,403	268,864	-	-	22,408	-	4,580,169
Timing Differences	(4,339)	(1,036)	(5,210)	(221)	(1,614)	(779)	-	-	(65)	-	(13,264)
Adjusted Recovery	1,494,162	356,701	1,793,795	76,030	555,789	268,085	-	-	22,343	-	4,566,905
FY01 under (over) recovery	(48,736)	48,016	(53,141)	200,181	(41,872)	(40,939)	-	-	6,048	-	69,557
FY99 under (over) recovery	(92,929)	(97,885)	33,679	(147,278)	46,431	22,954	-	-	(9,101)	-	(244,129)
Carryforward to FY03	(141,665)	(49,869)	(19,462)	52,903	4,559	(17,985)	-	-	(3,053)	-	(174,572)
Holiday/Other Leave Costs:											
Usage	1,741,419	441,283	2,144,356	568,928	6,066	32,364	-	-	41,437	-	4,975,853
Reclassify ineligible job groups					(6,066) (2)	(32,364) (2)					(38,430)
Adjusted Usage	1,741,419	441,283	2,144,356	568,928	-	-	-	-	41,437	-	4,937,423
HRS Actual Rate	6.33%	6.39%	5.49%	4.92%	0.00%	0.00%	0.00%	0.00%	4.96%	0.00%	
Calculated Recovery	1,600,233	338,400	1,982,417	704,744	-	-	-	-	37,125	-	4,662,919
Timing Differences	7,450	1,575	9,229	3,281	-	-	-	-	174	-	21,709
Adjusted Recovery	1,607,683	339,975	1,991,646	708,025	-	-	-	-	37,299	-	4,684,628
FY01 under (over) recovery	133,736	101,308	152,710	(139,097)	-	-	-	-	4,138	-	252,795
FY99 under (over) recovery	(21,750)	(29,351)	4,933	87,014	-	-	-	-	(3,132)	-	37,714
Carryforward to FY03	111,986	71,957	157,643	(52,083)	-	-	-	-	1,006	-	290,509
Calculation of Carryforward:											
Combined HRS Actual Rate	20.44%	20.96%	19.15%	15.51%	1.06%	1.56%	0.00%	0.00%	14.15%	0.00%	
A/L Liability Adj. & Timing Differences	(0.08%)	0.32%	1.01%	0.83%	0.14%	(0.04%)	0.00%	0.00%	0.07%	0.00%	
FY99 under (over) recovery	(0.88%)	(2.84%)	0.06%	0.66%	0.11%	0.15%	0.00%	0.00%	(1.99%)	0.00%	
Total Actual Rates	19.48%	18.43%	20.22%	17.00%	1.31%	1.68%	0.00%	0.00%	12.23%	0.00%	
Negotiated Rates	20.30%	18.70%	19.40%	16.90%	1.30%	1.80%	0.00%	0.00%	13.20%	0.00%	
Rate Difference	(0.82%)	(0.27%)	0.82%	0.10%	0.01%	(0.12%)	0.00%	0.00%	(0.97%)	0.00%	
Carryforward to FY03	(225,070)	(18,367)	321,051	11,568	4,559	(17,985)	-	-	(8,099)	-	67,657
Federal Participation:											
Federal Leave Wage Base	2,723,459	162,887	8,843,592	1,250,828	6,412,237	868,171	802,985	3,337,652	155,578	2,395,060	26,952,449
Federal Participation Percentage	9.91%	2.36%	22.66%	10.83%	14.95%	5.81%	6.86%	31.52%	18.61%	23.56%	

(1) In FY01, CR job group was renamed as Alaska Higher Education Crafts and Trades Employees (AHECTE)
 (2) Reclassify leave for FN and AR faculty to sick leave since a separate rate is not negotiated for these small job groups.

Job Group	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN
Description	<u>Classified</u>	<u>CDA Union Classified (1)</u>	<u>APT Exempt</u>	<u>Executives & Nonunion Faculty</u>	<u>UNAC</u>	<u>ACDT Union Faculty</u>	<u>Union & Nonunion Adjunct Faculty</u>	<u>Temporary Student - SIS</u>	<u>Extended Temporary</u>	<u>Student</u>
Leave Benefit Rates	20.30%	18.70%	19.40%	16.90%	1.30%	1.80%	0.00%	0.00%	13.20%	0.00%
Staff Benefit Rates	34.50%	37.50%	25.80%	20.30%	26.80%	30.40%	9.90%	7.90%	24.60%	0.00%

(1) In FY01, CR job group was renamed as Alaska Higher Education Crafts and Trades Employees (AHECTE)

JOB GROUP	NR	NR	CR	CR	XR	XR	EX, FN, FR	EX, FN, FR	F9	F9	AR, A9	AR, A9	FT, FW	FT, FW	CT, GT, NT, ST, XT	CT, GT, NT, ST, XT	NX, XX	NX, XX
Benefits																		
PERS	5.69%	4.48%	5.71%	4.49%	5.53%	4.42%	0.97%	1.00%										
TRS/ORP					0.28%	0.16%	9.85%	9.27%	12.00%	12.02%	12.00%	12.02%						
UA Pension	7.54%	7.61%	7.36%	7.32%	6.55%	6.62%	3.62%	3.53%	5.23%	5.21%	5.83%	5.83%	2.43%	2.07%	0.08%	0.03%		
Medicare/Social Security	1.10%	1.19%	1.06%	1.17%	1.04%	1.12%	0.82%	0.88%	0.90%	1.01%	0.78%	0.91%	5.66%	5.80%	6.70%	6.86%	6.47%	6.95%
Health	17.23%	19.76%	15.04%	24.63%	10.77%	12.52%	5.90%	6.37%	6.23%	9.76%	9.56%	9.42%					17.35%	25.07%
Life	0.25%	0.29%	0.20%	0.22%	0.16%	0.18%	0.09%	0.09%	0.12%	0.14%	0.13%	0.16%						
LTD	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%						
Unemployment	0.34%	0.21%	0.34%	0.21%	0.34%	0.21%	0.34%	0.21%	0.34%	0.21%	0.34%	0.21%	0.34%	0.21%	0.34%	0.21%	0.34%	0.21%
Workers' Comp	0.93%	1.01%	5.08%	4.84%	0.35%	0.28%	0.35%	0.28%	0.28%	0.25%	0.28%	0.25%	0.28%	0.25%	0.64%	0.68%	0.65%	0.68%
Tuition	0.47%	0.55%	0.38%	0.43%	0.30%	0.35%	0.16%	0.18%	0.22%	0.27%	0.25%	0.30%	0.52%	0.63%				
Other/rounding	0.13%	0.14%	0.57%	0.51%	0.13%	0.14%	0.17%	0.14%	0.17%	0.14%	0.19%	0.14%	0.12%	0.14%	0.16%	0.14%	0.12%	0.14%
Labor Relations			0.66%	0.49%					0.66%	0.49%	0.66%	0.49%	0.66%					
Carryforward Rate	0.53%	0.55%	0.81%	0.73%	0.06%	0.05%	(2.26%)	(1.82%)	0.36%	0.35%	0.09%	0.08%	(0.11%)	(0.09%)	(0.02%)	(0.03%)	(0.33%)	(0.59%)
Total	34.50%	36.08%	37.50%	45.33%	25.80%	26.34%	20.30%	20.42%	26.80%	30.14%	30.40%	30.10%	9.90%	9.01%	7.90%	7.89%	24.60%	32.46%

Ineligible job groups, GN and SN, are not shown and no staff benefit rate is negotiated for them

Key

Benefit rates charged from
 FY01 Staff Benefit Projection

Actual benefit rates incurred

University of Alaska
 Fringe Benefit (Over) Under Recovery
 Year Ended June 30, 2001

Schedule 4

	<u>Leave</u>		<u>Staff Benefit</u>		<u>Total</u>
FY99 Carryforward used in FY01	(283,336)		175,312		(108,024)
FY01 Net activity	350,993		2,718,546		3,069,539
	<u>67,657</u>		<u>2,893,858</u>		<u>2,961,515</u>
FY01 Carryforward to FY03	-		350,623		350,623
FY99 Carryforward to FY02	(293,085)		(1,257,889)		(1,550,974)
	<u>(225,428)</u>		<u>1,986,592</u>		<u>1,761,164</u>
Net Fund Balance	<u>(225,428)</u>		<u>1,986,592</u>		<u>1,761,164</u>
Per Banner Finance (BFIN)	Leave	373,366	Staff Ben	1,986,592	2,359,958
	CBU	(598,794)	Health	-	(598,794)
		<u>(225,428)</u>		<u>1,986,592</u>	<u>1,761,164</u>
Difference to correct in FY02	-		-		-
Adjusted BFIN	<u>(225,428)</u>		<u>1,986,592</u>		<u>1,761,164</u>

	<u>FY01 Actual</u>	<u>FY01 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	4,107,507	4,795,136	687,629
TRS/ORP	8,532,245	8,180,870	(351,375)
UA Pension	10,243,047	9,659,092	(583,955)
Medicare & FICA	3,219,773	2,937,908	(281,865)
Health	21,564,423	16,625,000	(4,939,423)
Life	298,265	250,000	(48,265)
Long Term Disability	477,464	450,000	(27,464)
Unemployment	397,237	600,000	202,763
Workers' Compensation	1,189,736	1,176,000	(13,736)
Tuition	647,551	520,000	(127,551)
Consulting/Other	296,641	296,000	(641)
Labor Relations	334,518	499,200	164,682
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Total Benefit Costs	51,308,407	45,989,206	(5,319,201)
Staff Benefit Recovery	48,589,861	46,164,518	(2,425,343)
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Net Under (Over) Recovery from FY01	2,718,546	(175,312)	(2,893,858)
Carryforward from FY99	175,312	175,312	-
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Staff Benefit Under (Over) Recovery Carryforward to FY03	2,893,858	-	(2,893,858)
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Leave Benefits:			
Annual Leave Cost	7,647,112	7,474,668	(172,444)
Annual Leave Recovery	7,537,001	7,397,747	(139,254)
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Annual Leave Under (Over) Recovery	110,111	76,921	(33,190)
	<hr/>	<hr/>	<hr/>
Sick Leave Cost including ACCFT bank	4,516,562	4,547,179	30,617
Sick Leave Recovery	4,566,905	4,303,050	(263,855)
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Sick Leave Under (Over) Recovery	(50,343)	244,129	294,472
	<hr/>	<hr/>	<hr/>
Holiday Leave Cost	4,975,853	4,261,411	(714,442)
Holiday Leave Recovery	4,684,628	4,299,125	(385,503)
	<hr/>	<hr/>	<hr/>
Holiday Leave Under (Over) Recovery	291,225	(37,714)	(328,939)
	<hr/>	<hr/>	<hr/>
Net Under (Over) Recovery from FY01	350,993	283,336	(67,657)
Carryforward from FY99	(283,336)	(283,336)	-
	<hr/>	<hr/>	<hr/>
Leave Benefit Under (Over) Recovery Carryforward to FY03	67,657	-	(67,657)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Job Group	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total	
	Classified	CEA Union Classified (1)	APT Exempt	Executives & Nonunion Faculty	UNAC	ACCOFT - Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	10,201,287	196,375,015
FY01 Wage base, staff benefits	33,969,740	8,575,872	46,717,558	13,649,761	44,280,511	15,531,093	11,716,963	10,778,076	996,154	10,201,287	196,375,015	
Number of eligible employees 10/1/00	1,120	220	978	145	706	280	1,099	-	40		4,586	
PERS:												
FY01 Contribution rate	4.55%	4.55%	4.55%	4.55%								
Wage base	33,969,740	8,575,872	46,717,558	13,649,761	44,280,511	15,531,093	11,716,963	10,778,076	996,154	10,201,287	196,375,015	
FY01 TRS and ORP Wages	(633,013)			(10,519,849)								
FY01 Annual leave pay-off (2)	(150,672)	(119,538)	(281,261)	(87,124)								
FY01 covered wages	33,009,049	8,566,334	45,803,296	3,042,768	44,280,511	15,531,093	11,716,963	10,778,076	996,154	10,201,287	196,375,015	
PERS Cost	1,522,517	385,316	2,062,649	137,025								
PERS Rate	4.48%	4.49%	4.42%	1.00%								
TRS/ORP:												
FY01 Contribution rate			12.00%	12.00%	12.00%	12.00%						
Wage base			44,280,511	15,531,093	44,280,511	15,531,093						
FY01 TRS and ORP Wages			833,013	10,519,849	44,280,511	15,531,093						
FY01 covered wages			633,013	10,519,849	44,280,511	15,531,093						
TRS Cost			76,109	1,264,629	5,323,963	1,897,344						
TRS Rate			0.16%	9.27%	12.02%	12.02%						
UA Pension Plan:												
2001 Contribution rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%		
2000 Calendar year wages	33,391,922	8,178,589	43,006,457	12,427,594	42,375,599	14,875,188	11,340,437	11,396,721	11,396,721	11,396,721	176,992,477	
2000 Covered wages	32,833,370	7,730,426	38,749,879	5,670,033	28,500,549	11,202,922	3,033,041	43,891	3,033,041	43,891	125,764,111	
CY00 Percentage of wages covered	98.33%	94.52%	89.45%	45.62%	67.29%	75.31%	26.79%	0.36%	26.79%	0.36%	98.33%	
FY01 Estimated covered wages	33,401,523	8,105,939	39,821,089	6,227,641	29,781,756	11,696,902	3,133,744	41,501	3,133,744	41,501	132,310,095	
Pension plan admin cost	7,490	1,815	8,939	1,395	6,669	2,619	702	9	702	9	29,628	
Pension contribution	2,578,365	625,722	3,081,830	480,731	2,398,944	902,920	241,953	3,204	241,953	3,204	10,213,419	
Pension cost	2,585,845	627,537	3,090,569	482,126	2,395,813	905,539	242,605	3,213	242,605	3,213	10,243,047	
Pension rate	7.61%	7.32%	6.62%	3.53%	5.21%	5.83%	2.07%	0.03%	2.07%	0.03%		
Medicare/Social Security:												
2001 Contribution rate - medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
2001 Contribution rate - social security	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
Total contribution rate	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
2000 Calendar year wages	33,391,922	8,178,589	43,006,457	12,427,594	42,375,599	14,875,188	11,340,437	11,396,721	11,396,721	11,396,721	177,963,006	
2000 Calendar year Medicare covered wages	29,401,510	6,356,447	32,112,057	7,258,401	29,596,523	8,989,594	10,994,098	10,445,609	10,445,609	10,445,609	132,034,692	
CY00 Percentage of Medicare covered wages	79.07%	77.51%	74.67%	58.41%	67.48%	60.50%	96.95%	91.65%	91.65%	91.65%	96.95%	
FY01 Estimated Medicare covered wages	26,858,365	6,667,315	34,883,061	7,972,214	29,882,045	9,396,421	11,359,962	8,876,759	8,876,759	8,876,759	137,759,834	
2000 Calendar year Social Security covered wages												
CY00 Percentage of Social Security covered wages												
FY01 Estimated Social Security covered wages												
Medicare/social security cost	402,644	99,953	522,946	119,515	447,074	140,866	8,312,308	6,614,587	6,614,587	6,614,587	18,797,067	
Medicare/social security rate	1.19%	1.17%	1.12%	0.88%	1.01%	0.91%	8.045,191	739,317 (3)	8.86%	8.86%	3,219,773	
Health Cost:												
Number of eligible employees	1,120	220	978	145	706	280	1,099	-	40		4,586	
Percent distribution	32.12%	6.31%	27.99%	4.16%	20.25%	7.65%	30.25%		0.87%		1.15%	
Cost allocation	414,024	88,682	360,793	53,601	263,394	83,795	14,787		14,787		1,279,076	
Health claims & Supplemental health recovery contribution allocation (4)	6,573,369	2,077,102	5,728,221	851,017	4,208,695	1,435,872	8,045,191		8,045,191		21,109,039	
Spouse/dependent health (4)	(275,579)	(153,827)	(240,148)	(55,678)	(151,524)	(57,054)	(151,524)		(151,524)		(823,692)	
Health cost net of recovery	6,211,814	2,111,957	5,848,866	809,940	4,320,965	1,462,513	8,045,191		8,045,191		21,564,923	
Health rate	19.76%	24.63%	12.92%	6.37%	9.76%	9.42%	8.06%		8.06%		26.07%	

Job Group	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	CEA Union Classified (1)	APT Exempt(2)	Executives & Nonunion Faculty	UNAC	ACCOFT - Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student -SS	Extended Temporary	Student	Total
FY01 Wage base, staff benefits	33,969,740	8,575,872	46,717,558	13,649,761	44,280,511	15,531,093	11,716,963	10,776,076	956,154	10,201,287	196,375,015
Number of eligible employees 10/1/00	1,120	220	978	145	706	280	1,099	-	40	-	4,586
Life insurance:											
Number of eligible employees	1,120	220	978	145	706	280	1,099	-	40	-	4,586
Life insurance cost	98,913	19,036	84,452	12,547	61,089	24,229	28,229	-	1,360	-	3,447
Life insurance rate	0.29%	0.22%	0.18%	0.09%	0.14%	0.16%	0.24%	-	0.31%	-	0.26%
Long-Term Disability Insurance:											
LTD eligible wages	33,969,740	8,575,872	46,717,558	13,649,761	44,280,511	15,531,093	11,716,963	10,776,076	956,154	10,201,287	162,724,535
LTD cost	99,674	25,163	137,078	40,051	129,927	45,571	52,927	-	2,040	-	477,464
LTD rate	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.45%	-	0.21%	-	0.29%
Unemployment:											
Unemployment eligible wages	33,969,740	8,575,872	46,717,558	13,649,761	44,280,511	15,531,093	11,716,963	10,776,076	956,154	10,201,287	196,173,728
Unemployment cost	72,481	18,298	99,680	29,124	94,482	33,139	25,000	22,993	2,040	-	397,237
Unemployment rate	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	-	0.21%
Workers Compensation:											
Adjusted average annual claims	221,915	279,423	72,745	21,254	60,690	21,286	16,059	46,039	4,085	-	743,496
Percent to total	29.85%	37.58%	9.78%	2.86%	8.17%	2.86%	2.16%	6.19%	0.55%	-	100.00%
Claims forecast allocated per claims percentage	325,885	410,341	106,823	31,204	89,229	31,251	23,574	67,603	5,990	-	1,091,900
Other costs allocated based on wage base	17,851	4,507	24,551	7,173	23,270	8,162	6,157	5,663	502	-	97,836
Net workers' comp costs	343,736	414,848	131,374	38,377	112,499	39,413	29,731	73,266	6,492	-	1,189,736
Workers' compensation rate	1.01%	0.28%	0.28%	0.28%	0.25%	0.25%	0.25%	0.68%	0.68%	-	0.68%
Tuition waivers:											
Number of eligible employees	1,120	220	978	145	706	280	1,099	-	40	-	4,586
Tuition waiver cost	186,256	36,586	162,309	24,114	117,408	46,554	74,314 (6)	-	1,360	-	647,551
Tuition waiver rate	0.55%	0.43%	0.35%	0.18%	0.27%	0.30%	0.63%	-	0.14%	-	0.33%
Consulting/printing/other:											
Consulting/printing/other base	33,969,740	8,575,872	46,717,558	13,649,761	44,280,511	15,531,093	11,716,963	10,776,076	956,154	10,201,287	186,173,728
CEA Legal Trust	48,305	31,901	66,432	19,410	82,967	22,085	16,662	15,324	1,360	-	31,901
Consulting cost	48,305	12,195	66,432	19,410	82,967	22,085	16,662	15,324	1,360	-	284,740
Total Consulting Costs	48,305	44,096	66,432	19,410	82,967	22,085	16,662	15,324	1,360	-	286,841
Consulting rate	0.14%	0.51%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	-	0.14%
Labor relations:											
Labor relations base	33,969,740	8,575,872	46,717,558	13,649,761	44,280,511	15,531,093	11,716,963	10,776,076	956,154	10,201,287	68,387,476
Labor relations cost	41,949	41,949	41,949	41,949	41,949	41,949	41,949	41,949	41,949	41,949	334,518
Labor relations rate	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%
Staff benefit carryforward:											
Carryforward from FY98	889,962	251,033	416,522	(845,833)	723,015	193,467	(86,139)	(9,534)	31,451	-	1,703,934
Carryforward from FY99	(326,538)	(84,098)	(99,268)	(99,268)	(256,097)	(156,200)	63,513	1,202	(48,417)	-	(1,237,999)
Postpone 2/3 of Carryforward to FY02	(375,609)	(124,623)	(49,817)	498,734	(311,279)	(24,845)	21,751	5,555	11,311	-	(350,623)
Net under (over) recovery (6)	187,805	62,312	24,809	(248,367)	155,639	12,422	(10,875)	(2,777)	(5,685)	-	175,312
Carryforward rate	0.55%	0.73%	0.05%	(1.82%)	0.35%	0.08%	(0.09%)	(0.03%)	(0.59%)	-	0.09%

(1) In FY01, CR job group was renamed as Alaska Higher Education Crafts and Trades Employees (AHECTE)
 (2) Annual leave payouts are deducted from the wage base for PERS, TRS, & ORP as it's not counted as "time served", therefore the wages are not eligible for the benefits.
 (3) Computed at covered wages times the contribution rate.
 (4) Allocated to CR, FN, FR, AR, & AD job groups based on their actual recovery and/or claims costs. Allocated remaining groups based on headcount.
 (5) Allocated to FT, FW job groups based on their actual cost. Allocated remaining groups based on headcount.
 (6) FY98 & FY99 carryforwards are from the FY00 staff benefit report.

UNIVERSITY OF ALASKA
Benefit Costs by Benefit Type
Year Ended June 30, 2001

Schedule 7

<u>ACCT</u>	<u>Per Banner</u>	<u>Description</u>	<u>Total</u>
1816	554,902	Annual leave adj	
1815	7,641,434	Annual leave usage	8,196,336
1933	31,901	CEA Contract Costs	31,901
1819	34,389	Consulting/other	
1924	10,115	Consulting/other	
1931	93,095	Consulting/other	
1950	86,004	Consulting/other	
1951	30,137	Consulting/other	
1952	11,000	Consulting/other	264,740
1920	21,201,694	Health	
1921	1,486,776	Health	
1922	34,552	Health	
1923	581,668	Health	
1973	(277,589)	Health	
1976	(92,655)	Health	
1977	(823,692)	Health	
1978	(546,331)	Health	21,564,423
1845	4,829,341	Holiday/other usage	
1855	35,896	Holiday/other usage	
1865	59,309	Holiday/other usage	
1866	(9,483)	Holiday/other usage	
1881	29,578	Holiday/other usage	
1882	(29,578)	Holiday/other usage	
1885	37,212	Holiday/other usage	4,952,275
1932	334,518	Labor relations	334,518
1918	1,189	Life insurance	
1925	297,076	Life insurance	298,265
1935	477,464	Long-term disability	477,464
1901	1,174,338	Medicare/Social Security	
1902	2,045,435	Medicare/Social Security	3,219,773

UNIVERSITY OF ALASKA
Benefit Costs by Benefit Type
Year Ended June 30, 2001

Schedule 7

<u>ACCT</u>	<u>Per Banner</u>	<u>Description</u>	<u>Total</u>
1912	4,182,523	ORP	4,182,523
1903	10,217,358	Pension plan	
1904	29,628	Pension plan	
1906	(3,939)	Pension plan	10,243,047
1915	4,107,507	PERS	4,107,507
1812	(8,086,226)	Recovery - annual leave	(8,086,226)
1842	(4,661,050)	Recovery - holiday/other	(4,661,050)
1832	(4,578,472)	Recovery - sick leave	(4,578,472)
1972	(48,589,861)	Recovery - staff benefits	(48,589,861)
1916	-	Retirement Incentive Program	-
1835	4,517,596	Sick leave usage	
1836	(2,205)	Sick leave usage	
1871	67,536	Sick leave usage	
1872	(67,536)	Sick leave usage	
1875	12,739	Sick leave usage	4,528,130
1910	4,349,722	TRS	4,349,722
1985	647,551	Tuition waiver	647,551
1940	397,237	Unemployment comp	397,237
1930	1,189,736	Workers compensation	1,189,736
	<u>3,069,539</u>		<u>3,069,539</u>
		Net Leave Benefit Activity	350,993
		Net Staff Benefit Activity	<u>2,718,546</u>
			<u><u>3,069,539</u></u>

ACCT #	ACCOUNT NAME	FUND 1	FUND 14	FUND 17	FUND 18	FUND 19	FUND 2 AND 3	FUND 5	FUND 9	TOTAL
1005	Construction Sal Transfer	499,657	-	474,692	-	-	-	-	-	974,349
1018	GI-Student	-	-	-	-	-	-	-	-	-
1101	Faculty 9-11 Mo Non-Bu	31,149,886	1,562,291	12,578	11,830	-	5,806,422	813	-	38,543,820
1102	Faculty 9-11 Mo Bu	12,710,796	1,619	-	-	-	863,363	-	-	13,575,778
1150	Faculty-Non-Barg Unit < 12 month	220,114	-	-	-	-	467,183	-	-	687,297
1151	Faculty 12 Mo Non-Bu	1,272,852	67,694	-	-	-	381,505	-	-	1,722,051
1152	Faculty 12 Mo Bu	286,527	-	-	-	-	-	-	-	286,527
1201	Exec.Admin & Managerial	8,086,675	206,301	61,468	-	113,796	694,487	-	-	9,162,727
1251	Other APT	22,698,231	862,844	2,262,214	35,161	1,403,005	10,587,688	738,172	28,936	38,616,251
1401	Tech/Para-Prof/C Suprvsrs	20,068,726	500,344	2,235,194	11,333	1,058,548	3,867,925	105,648	52,156	27,899,874
1451	Cler/Libr/Sales Clerks	14,480	-	-	-	800	74	-	308	15,662
1501	Services CEA Union	2,713,459	219,536	3,708,474	-	175,732	170,210	21,156	-	7,008,567
1551	Services-Nonunion	7,184	-	-	-	75	-	-	-	7,259
1601	Faculty Temporary	8,962,477	4,935	6,443	7,500	2,089	507,133	13	-	9,490,590
1602	Adjunct Faculty Non-bargaining Unit	1,847,891	5,523	7,292	-	100	880,794	-	620	2,742,220
1605	(Retired) Employees	-	-	-	-	-	-	-	-	-
1610	Executive Temporary	-	-	-	-	-	-	-	-	-
1611	Faculty-UNAC Summer Assign/Overload	2,470,256	117,977	6,640	17,376	-	2,186,742	-	1,446	4,800,437
1612	Faculty-ACCFT Summer Assign/Overload	1,169,096	2,000	-	2,118	-	148,897	-	-	1,322,111
1613	Faculty-Non-Barg Summer Assign/Overload	21,864	-	-	-	-	28,404	-	-	50,268
1615	Other APT Temporary	547,311	3,809	1,415	13,741	9,551	723,865	3,065	150	1,302,907
1617	APT/Exempt Extend Temp	80,427	-	-	-	-	128,882	-	-	209,309
1620	Tech/Paraprof/Sprvsr Temp	2,790,705	73,601	148,626	17,830	262,084	2,195,709	19,437	38,920	5,546,912
1625	Cler/Libr/Sale Clerk Temp	326	-	-	-	952	281	-	-	1,559
1627	Classfd/Nonexmpt Ext Temp	442,342	2,496	23,619	-	4,220	125,513	639	-	598,829
1630	Skilled Crafts-Temp	286,004	858	75,927	-	25,713	31,539	486	5	420,532
1635	Serv Providers Temp	(102)	-	-	-	664	1,085	-	-	1,647
1640	Student Wages - No FICA	3,442,984	32,450	167,286	9,175	1,112,477	592,150	8,287	250,707	5,615,516
1641	FICA Student Wages	1,072,483	32,858	74,933	25,162	507,752	500,082	10,789	45,705	2,269,764
1643	Grad Asstship - No FICA	2,127,835	32,856	-	18,898	4,072	1,719,934	-	-	3,903,595
1644	Grad Asstship FICA Studnt	236,513	9,292	-	9,611	-	868,932	-	-	1,124,348
1646	Student - CWS No FICA	1,921	-	-	-	-	649,596	-	385	651,902
1647	FICA Student CWS	-	-	-	-	-	26,179	-	-	26,179
1651	Overtime - Straight	356,435	688	349,694	269	58,391	91,467	587	188	857,719
1656	Cler/Sec/Libr/Sales OT	-	-	-	-	-	-	-	-	-
1671	Overtime - Premium	181,115	487	179,505	135	29,382	38,685	529	179	430,017
1711	Modified Duty	13,441	-	-	-	-	-	-	-	13,441
1741	Duty Station Differential	544	-	188	-	-	32,320	-	-	33,052
1761	Bonus Awards	55,909	-	-	7,749	-	-	-	-	63,658
	Total UA Labor	125,836,364	3,740,459	9,796,188	187,888	4,769,403	34,317,046	909,621	419,705	179,976,674
1815	Annual Leave-Taken	-	-	-	7,641,434	-	-	-	-	7,641,434
1835	Sick Leave Taken	-	-	-	4,517,596	-	-	-	-	4,517,596
1845	Holiday Leave Taken	-	-	-	4,829,341	-	-	-	-	4,829,341
1855	Military Leave Taken	-	-	-	35,895	-	-	-	-	35,895
1865	Jury Duty Taken	-	-	-	59,309	-	-	-	-	59,309
1875	ACCFT Sick Leave Taken	-	-	-	12,739	-	-	-	-	12,739
1885	CEA Leave Bank Usage	-	-	-	37,212	-	-	-	-	37,212
	Total UA Leave Taken	-	-	-	17,133,526	-	-	-	-	17,133,526
	Total Labor and Leave Taken	125,836,364	3,740,459	9,796,188	17,321,414	4,769,403	34,317,046	909,621	419,705	197,110,200

Earnings Code	Earnings Code Description	NR		CR		XR		EX, FN, FR		F9		AR, A9		FT,FW		CT, GT, NT, ST, XT		NX, XX		GN,SN		Total	
		Classified	CEA Union	Classified (1)	APT Exempt	Executives & Nonunion Faculty	UNAC	ACOPT Union	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student											
10	Regular Pay	27,329,622		6,730,210			38,751,081		11,365,561		36,074,414		13,423,770				5,852,712		624,336			133,074,658	
20	Temporary - Hourly																					6,477,048	
25	Temporary - Biweekly																					1,419,563	
30	Temporary Faculty Pay													84,741								84,741	
32	Temporary Faculty Pay													2,636,303								2,636,303	
36	Union Temporary Faculty Pay														2,636,303							8,152,013	
50	Student Hourly																					5,443,207	
55	Student Workstudy																					519,082	
60	Student Workstudy FICA Taxable																					3,981,493	
61	Taxable Student-Graduate														5,740							1,101,282	
64	Slipend-NonGraduate														1,101,282							1,101,282	
65	Slipend-NonGraduate																					62,788	
70	Student Regular FICA Taxable														43,536					374		43,910	
75	Student Workstudy FICA Taxable														2,183,849							2,183,849	
105	CEA Call in Pay			27,002															740			27,742	
110	CEA Union Standby Pay			82,897															19			82,916	
115	CEA Tool Allowance			38,974															800			39,774	
140	Adjustments		11,620				(48,706)		28,234		149,940		84,638		58,028		145,925		1,704		2,204	437,242	
141	FT Adjustments			3,655																		561,938	
142	Student non FICA Taxable Adj.																					117,831	
145	Regular Exempt Multiple FCN									505												505	
150	Break Additional Staff Assign			946																		946	
155	Hourly Additional Assignment			52,617					17,523													102,200	103,146
200	Credit Biweekly Overload								9,545		352,334		371,072									70,140	
230	Credit Biweekly Summer Assign								16,555		669,599		514,436									1,200,590	
250	Non-Credit Biweekly Overload								54,334		316,502		128,113									496,749	
255	Non-Credit Hourly Overload										8,064		6,763									14,827	
280	Non-Credit Biweek Summer Assign										32,960		3,496,044		370,956							3,899,960	
295	Non-Credit Hourly Summer Assign												10,058									10,058	
290	Contract Extension										1,647,503											1,647,503	
320	Shift Differential			46,234																		66,536	
340	Hazard Pay					20,187													1,653			61	
350	Emergency/Oncall					61																61	
695	Retire Pay Individual																					9,998	
696	Retire Pay Student Fica Exempt					3,179		83,962		47,455		74,075		17,293		28,933		19,216		655		316,798	
765	Pay Rate - 37.95/Unit																					15,028	
765	Pay Rate - 37.95/Unit																					15,028	
765	Pay Rate - 37.95/Unit																					119,301	
765	Pay Rate - 37.95/Unit																					119,301	
	Total General Pay	27,495,432		6,906,115			39,023,960		11,563,179		42,877,178		14,936,876		11,709,470		10,590,012		836,134		10,166,256	176,093,612	
300	Overtime Pay																					843,765	
301	Overtime-Overtime Portion																					429,840	
305	Student Overtime Fica Exempt																					15,922	
325	Shift Differential Overtime																					112,052	
	Total Overtime Pay	849,178					338,968															1,401,578	
80	Substantial Pay																					964,741	
700	Award			152			8,835															32,447	
710	Bonus									389												208,728	
720	Commissions									87,500												22,089	
730	Flat Fee/Miscellaneous									13,048												275,875	
740	Housing									43,158												43,158	
	Total Misc. Pay (no leave annual)	43,522		19,344			122,950			144,095												547,058	
500	Annual Leave																					6,430,086	
501	Annual Leave Retro																					13,052	
506	Annual Leave - no doc																					693,284	
510	Annual Leave Payout																					565,056	
520	Terminal Annual Leave																					48,834	
	Total Annual Leave Pay	2,433,117		601,424			3,068,950			646,334			28,797									7,647,112	

Earnings Code	Earnings Code Description	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT,FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
		Classified	CEA Union Classified (1)	APT Exempt	Executives & Nonunion Faculty	UNAC	ACOPT Union	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
550	Sick Leave	1,357,188	365,561	1,547,252	269,234	311,739	170,168	-	-	28,331	-	4,040,473
551	Sick Leave Retro	2,702	2,200	5,696	841	10	1,329	-	-	9	-	12,787
555	Terminal Sick Leave	2,650	-	3,112	-	-	811	-	-	51	-	6,424
556	Sick Leave - no doc	82,586	35,956	184,594	15,136	137,010	296	-	-	-	-	456,878
	Total Sick Leave Pay	1,445,426	404,717	1,740,654	276,211	448,759	172,604	-	-	28,391	-	4,516,962
400	Holiday Leave	1,397,815	346,992	1,859,153	539,746	-	16,777	-	-	39,228	-	4,199,711
406	Holiday Leave - no doc	91,197	23,780	296,152	24,653	-	-	-	-	428	-	376,189
410	Holiday Premium Pay	89,463	26,796	-	-	-	-	-	-	1,669	-	117,928
420	Personal Holiday Leave	117,623	-	-	-	-	-	-	-	-	-	117,623
421	Personal Holiday Retro	234	-	-	-	-	-	-	-	-	-	234
426	Personal Holiday Leave-no doc	7,488	-	-	-	-	-	-	-	-	-	7,488
430	CEA Business Leave Bank	37,210	-	-	-	-	-	-	-	-	-	37,210
439	Misc Holiday Retro	2,002	591	4,796	2,739	1,054	405	-	-	112	-	11,699
445	Jury Duty Leave	16,704	3,479	30,774	1,440	5,012	2,443	-	-	-	-	58,852
450	Military Leave	19,593	2,435	13,481	380	-	-	-	-	-	-	35,889
560	ACOPT Leave	-	-	-	-	-	-	12,739	-	-	-	12,739
	Total Holiday/Other Leave Pay	1,741,415	441,293	2,144,356	569,928	6,996	12,764	-	-	41,437	-	4,975,653
	Total Wages and Leave Taken	34,008,129	8,731,832	46,620,880	13,488,767	44,177,935	15,495,794	11,716,963	10,776,077	984,093	10,201,287	196,161,796
	Wage Base, Leave Benefits	27,495,432	6,906,115	39,023,960	11,553,179	42,877,178	14,936,876	11,709,470	10,590,012	836,134	10,166,256	176,093,612
	Leave Accrual Rates	20.30%	18.70%	19.40%	16.90%	1.30%	1.80%	0.00%	0.00%	13.20%	0.00%	-
	Wages Plus Leave Accrual	33,077,005	8,197,559	46,594,608	13,505,666	43,434,579	15,205,740	11,709,470	10,590,011	945,504	10,166,256	193,426,398
	Overtime Pay	849,173	358,969	-	-	-	6,406	-	160,474	26,567	-	1,401,579
	Misc. Pay Not Subject to Leave	43,562	19,344	-	144,096	-	-	-	29,993	3,244	-	1,547,039
	Wage Base, Staff Benefits	33,969,740	8,575,872	46,717,558	13,649,761	44,280,511	15,531,090	11,716,963	10,776,076	956,154	10,201,287	198,376,015

(1) In FY01, CR job group was renamed as Alaska Higher Education Crafts and Trades Employees (AHECTE)

University of Alaska
 Reconciliation of IRS Form 941 to Reported Wages
 Year Ended June 30, 2001

Schedule 10

	<u>University of Alaska</u>
Wages subject to Federal Income Tax reported on form 941	
July - September 00	34,515,479
October - December 00	49,910,248
January - March 01	42,124,176
April - June 01	48,508,203
 Total	 <u>175,058,106</u>
 Less beginning of year accrued wages	 (5,970,607)
Plus end of year accrued wages	6,652,973
Plus wages not subject to federal tax	20,441,284
FY00 UA softledger control	<u>196,181,756</u>
 Difference between payroll system extract and adjusted softledger control	 <u>-</u>
Total wages per payroll system	<u><u>196,181,756</u></u>
 Reported Wages per Wage Payment Summary Schedule 9	 <u><u>196,181,756</u></u>

University of Alaska
 Reconciliation of Banner Payroll (BHR) to Banner Finance (BFIN)
 Year Ended June 30, 2001

Schedule 11

	<u>University of Alaska</u>
Totals per UA payroll	196,181,756
Retros and bonuses posted to different fiscal years on HR and BFIN	-
Retirement pay charged to benefit object code	(7,072)
Duplicate recording of "Construction"	974,349
Processed on Banner HR and BFIN in different years	-
Prior year corrections not entered to payroll system	(6,923)
Federal tax adjustment (FICA, Medicare, FWH)	(1,782)
Miscoded cash receipts and invoices	(7,068)
Miscoded journal vouchers	-
Labor offset by accrual adjustments	-
GI labor redistributions processed through journal vouchers	-
Other miscellaneous differences	<u>(8,716)</u>
Subtotal	197,124,544
Unreconciled difference between Banner HR and BFIN	<u>(14,344)</u>
Total of labor and leave accounts per BFIN	<u><u>197,110,200</u></u>
Per BFIN	
Labor object codes	179,976,674
Leave taken	<u>17,133,526</u>
Total per BFIN	<u><u>197,110,200</u></u>

STATEMENT ON FOREIGN GOVERNMENT OR INDUSTRY SUBSIDIES

UNIVERSITY OF ALASKA

The following statement is submitted in connection with the submission of the University of Alaska proposal dated January 14, 2002 to establish final fringe benefit rates for the period July 1, 2000 through June 30, 2001.

The fund accounting system used by the university effectively prohibits subsidizing industry and/or foreign government programs. All moneys received for restricted purposes, including federal awards, are recorded in separate restricted funds. Direct expenditures from these moneys are restricted to the exclusive purpose of the grant, contract, or gift. Since all restricted funds are classified as part of either the research, instruction, or other base (not pool), the appropriate share of facilities and administrative costs are allocated to industry and/or foreign government expenditures regardless of whether or not overhead is charged on the actual activity.

In my opinion, the procedures followed by the University of Alaska are adequate to assure that, in accordance with OMB Circular A-21, Section G.1.a(3), federal funds are not used to subsidize industry and/or foreign government programs.

Institution: University of Alaska

Signature: _____

Name of Official: Joseph Beedle

Title: Vice President for Finance

Date of Execution: _____

CERTIFICATE OF FRINGE BENEFIT COSTS

UNIVERSITY OF ALASKA

This is to certify that to the best of my knowledge and belief:

1. I have reviewed the fringe benefit cost proposal submitted January 14, 2002;
2. All costs included in the proposal dated January 14, 2002, to establish final fringe benefit rates for the period July 1, 2000 – June 30, 2001 are allowable in accordance with the requirements of the federal agreements to which they apply and with the cost principles applicable to those agreements.
3. This proposal does not include any costs which are unallowable under applicable cost principles such as (without limitation): advertising and public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings; and
4. All costs included in this proposal are properly allocable to federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements.
5. The fringe benefit rate proposal is prepared using the same cost accounting practices that are disclosed in the DS-2, including its amendments and revisions, filed with and approved by the cognizant agency.

I declare under penalty of perjury that the foregoing is true and correct.

Institution: University of Alaska

Signature: _____

Name of Official: Joseph Beedle

Title: Vice President for Finance

Date of Execution: _____

CERTIFICATE OF FACILITIES AND ADMINISTRATIVE COSTS

DEPARTMENT OF DEFENSE

UNIVERSITY OF ALASKA

This is to certify that to the best of my knowledge and belief:

1. I have reviewed the fringe benefit cost proposal submitted January 14, 2002; and
2. All costs included in the proposals, dated January 14, 2002 to establish final fringe benefit rates for the period July 1, 2000 through June 30, 2001, are allowable in accordance with the requirements of contracts to which they apply and with the cost principles of the Department of Defense applicable to those contracts; and
3. These proposals do not include any costs which are unallowable under applicable cost principles of the Department of Defense such as (without limitation): advertising and public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, defense of fraud proceedings, and goodwill; and
4. All costs included in these proposals are properly allocable to defense contracts on the basis of a beneficial or causal relationship between the expense incurred and the contracts to which they are allocated in accordance with applicable requirements.

I declare under penalty of perjury that the foregoing is true and correct.

Institution:	<u>University of Alaska</u>
Signature:	_____
Name of Official:	<u>Joseph Beedle</u>
Title:	<u>Vice President for Finance</u>
Date of Execution:	_____

CERTIFICATE ON LOBBYING

UNIVERSITY OF ALASKA

This is to certify that to the best of my knowledge and belief that the proposal dated January 14, 2002 to establish final fringe benefit rates for the period July 1, 2000 through June 30, 2001 comply with the requirements and standards of OMB Circular A-21, Section J.24, as implemented October 1, 1991.

Institution: University of Alaska

Signature: _____

Name of Official: Joseph Beedle

Title: Vice President for Finance

Date of Execution: _____