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Date: January 02, 2003

To: Joe Beedle, Jim Lynch, Randy Weaver, Dave Read, Jeannine Senechal,
 Mike Humphrey, Vickie Gilligan, Carol Holz, Dawn Wall, Tanya Hollis

From: Ginger Baker,
 SW Cost Analysis

Re: FY02 Fringe Benefit Report

Attached is the FY02 Fringe Benefit actual rate analysis. I have included a copy of the submittal letter to our cognizant agency explaining the university's growth and related underrecovery for FY02. The following is a table summarizing the final leave and staff benefit rates for FY02 with the negotiated rates for comparison purposes.

Job Group Classified	ECLASS	Leave Rates		Staff Benefit Rates	
		FY02 Negotiated Benefit Rates ¹	FY02 Actual Benefit Rates ¹	FY02 Negotiated Benefit Rates ²	FY02 Actual Benefit Rates ²
Classified	NR	20.40%	20.16%	34.90%	38.83%
Classified, AHECTE	CR	20.40%	20.64%	39.20%	34.28%
APT Exempt	XR	20.00%	19.96%	24.60%	27.30%
Executive	EX	17.30%	16.67%	16.20%	18.48%
Faculty, Nonunion	FN, FR	17.30%	16.67%	16.20%	18.48%
Faculty, UNAC	F9	0.60%	0.93%	27.50%	29.72%
Faculty, ACCFT	AR, A9	1.40%	1.22%	29.50%	31.07%
Faculty, Adjunct	FT, FW	0.00%	0.00%	8.50%	8.31%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	7.60%	7.76%
Extended Temporary	NX, XX	17.20%	17.01%	31.40%	32.83%
Student	GN, SN	0.00%	0.00%	0.00%	0.00%

¹ Distribution base: Leave rates are applied to base salaries excluding overtime, miscellaneous pay, and paid leave.

² Distribution base: Staff benefit rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.

UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT
YEAR ENDED JUNE 30, 2002



UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT

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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	AHECTE Union Classified (1)	APT Exempt	UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student		
FY02 Wage Base, Staff Benefits	37,181,875	9,291,214	55,449,901	15,430,985	48,092,984	17,254,200	12,426,332	11,740,366	874,405	10,234,366	217,976,630
Staff Benefits:											
PERS	1,509,215	377,919	2,214,603	123,609	-	-	-	-	-	-	4,225,346
TRS	-	-	35,737	514,588	2,470,023	1,165,681	-	-	-	-	4,186,029
ORP	-	-	35,912	889,891	3,007,196	786,447	-	-	-	-	4,719,446
UA Pension	2,832,950	678,164	3,647,574	547,312	2,513,020	1,008,505	227,183	-	-	-	11,454,708
Medicare & Social Security	464,136	110,462	641,380	143,597	513,199	166,921	725,571	818,951	63,744	-	3,647,961
Health	8,467,522	1,131,919	8,117,357	1,146,520	5,171,859	1,814,796	-	-	244,336	-	26,094,309
Life	94,322	19,887	90,490	12,779	60,859	24,200	-	-	-	-	302,537
Long Term Disability	98,323	24,569	146,630	40,805	127,176	45,627	-	-	-	-	483,130
Unemployment	93,094	23,263	138,833	38,635	120,413	43,200	31,112	29,395	2,189	-	520,134
Workers' Compensation	354,893	467,453	169,148	47,004	148,640	53,220	38,461	86,460	6,479	-	1,371,758
Tuition	201,122	42,404	192,947	27,248	129,767	51,600	75,493	-	-	-	720,581
Consulting/Other	50,186	45,629	74,844	20,828	64,914	23,289	16,772	15,847	1,180	-	313,489
Labor Relations	-	42,427	-	-	219,611	78,790	56,744	-	-	-	397,572
Postpone 2/3 of FY99 of carryforward to FY02	375,609	124,623	49,617	(496,733)	311,279	24,845	(21,751)	(5,555)	(11,311)	-	350,623
Carryforward from FY00	(92,555)	95,823	(402,893)	(201,015)	(559,879)	73,304	(117,333)	(33,833)	(19,507)	-	(1,257,888)
Total Staff Benefit Costs	14,448,817	3,184,542	15,152,179	2,855,068	14,298,077	5,360,425	1,032,252	911,265	287,110	-	57,529,735
Benefit Rates:											
PERS	4.06%	4.07%	3.99%	0.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4,225,346
TRS	0.00%	0.00%	0.06%	3.33%	5.14%	6.76%	0.00%	0.00%	0.00%	0.00%	4,186,029
ORP	0.00%	0.00%	0.06%	5.77%	6.25%	4.56%	0.00%	0.00%	0.00%	0.00%	4,719,446
UA Pension	7.62%	7.30%	6.58%	3.55%	5.23%	5.84%	1.83%	0.00%	0.00%	0.00%	11,454,708
Medicare & Social Security	1.25%	1.19%	1.16%	0.93%	1.07%	0.97%	5.84%	6.98%	7.29%	0.00%	3,647,961
Health	22.77%	12.18%	14.64%	7.43%	10.75%	10.52%	0.00%	0.00%	27.94%	0.00%	26,094,309
Life	0.25%	0.21%	0.16%	0.08%	0.13%	0.14%	0.00%	0.00%	0.00%	0.00%	302,537
Long Term Disability	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.00%	0.00%	0.00%	0.00%	483,130
Unemployment	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.00%	520,134
Workers' Compensation	0.95%	5.03%	0.31%	0.30%	0.31%	0.31%	0.31%	0.74%	0.74%	0.00%	1,371,758
Tuition	0.54%	0.46%	0.35%	0.18%	0.27%	0.30%	0.61%	0.00%	0.00%	0.00%	720,581
Consulting/Printing/Other	0.13%	0.49%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.00%	313,489
Labor Relations	0.00%	0.46%	0.00%	0.00%	0.46%	0.46%	0.46%	0.00%	0.00%	0.00%	397,572
Carryforward rate	0.76%	2.37%	(0.64%)	(4.52%)	(0.52%)	0.57%	(1.12%)	(0.34%)	(3.52%)	0.00%	(907,265)
Actual Rates from HR System	38.84%	34.27%	27.31%	18.49%	29.73%	31.07%	8.31%	7.76%	32.83%	0.00%	57,529,735
Calculation of Carryforward:											
Recovery at Actual HR Rate	14,448,817	3,184,543	15,152,179	2,855,068	14,298,076	5,360,424	1,032,252	911,265	287,111	-	57,529,735
Recovery at Negotiated Rate	12,976,475	3,642,156	13,640,676	2,499,820	13,225,571	5,089,989	1,056,238	892,268	274,563	-	53,297,756
Calculated Carryforward	1,472,342	(457,613)	1,511,503	355,248	1,072,505	270,435	(23,986)	18,997	12,548	-	4,231,979
Timing Differences	(3,796)	1,180	(3,897)	(916)	(2,765)	(697)	62	(49)	(32)	-	(10,910)
Adjustment to HR Rates	(0.01%)	0.01%	(0.01%)	(0.01%)	(0.01%)	(0.00%)	0.00%	(0.00%)	(0.00%)	0.00%	
Actual Rates	38.83%	34.28%	27.30%	18.48%	29.72%	31.07%	8.31%	7.76%	32.83%	0.00%	
Negotiated Rates	34.90%	39.20%	24.60%	16.20%	27.50%	29.50%	8.50%	7.60%	31.40%	0.00%	
Rate Difference	3.93%	(4.92%)	2.70%	2.28%	2.22%	1.57%	(0.19%)	0.16%	1.43%	0.00%	
Carryforward to FY04	1,468,546	(456,433)	1,507,606	354,332	1,069,740	269,738	(23,924)	18,948	12,516	-	4,221,069
Federal Participation:											
Federal Benefit Wage Base	3,656,151	240,784	11,616,891	1,522,340	7,514,950	1,168,033	911,599	4,043,168	235,599	2,536,883	33,446,398
Federal Participation Percentage	9.83%	2.59%	20.95%	9.87%	15.63%	6.77%	7.34%	34.44%	26.94%	24.79%	

(1) In FY01, CR job group bargaining unit was renamed from Classified Employees Association (CEA) to 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	AHECTE Union Classified (1)	APT Exempt	UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student		
FY02 Wage Base, Leave Benefits from Schedule 9	30,034,343	7,416,372	46,028,504	12,999,897	46,528,904	16,732,929	12,390,082	11,465,827	739,752	10,175,714	194,512,324
Negotiated Rates, FY02:											
Annual Leave	8.76%	8.60%	10.09%	7.53%	0.00%	0.00%	0.00%	0.00%	6.32%	0.00%	
Sick Leave	5.27%	5.84%	4.56%	5.05%	0.60%	1.40%	0.00%	0.00%	4.89%	0.00%	
Holiday/Other Leave	6.37%	5.96%	5.35%	4.72%	0.00%	0.00%	0.00%	0.00%	5.99%	0.00%	
	20.40%	20.40%	20.00%	17.30%	0.60%	1.40%	0.00%	0.00%	17.20%	0.00%	
Annual Leave Costs:											
Usage	2,642,690	663,461	4,121,675	1,114,722	-	25,454	-	-	57,109	-	8,625,111
Reclassify ineligible job groups (2)					61,328	(33,729)					27,599
Adjusted Usage	2,642,690	663,461	4,121,675	1,114,722	61,328	(8,275)	-	-	57,109	-	8,652,710
HR Actual Rate	8.80%	8.95%	8.95%	8.57%	0.13%	-0.05%	0.00%	0.00%	7.72%	0.00%	
Calculated Recovery	2,631,008	637,808	4,644,276	978,892	-	-	-	-	46,752	-	8,938,736
Annual Leave Liability Adjustment	(108,122)	(19,083)	(373,034)	(9,649)	61,328	(8,275)	-	-	12,164	-	(444,671)
Timing Differences	(5,136)	(1,245)	(9,066)	(1,911)	-	-	-	-	(91)	-	(17,449)
Adjusted Recovery	2,517,750	617,480	4,262,176	967,332	61,328	(8,275)	-	-	58,825	-	8,476,616
FY02 under (over) recovery	124,940	45,981	(140,501)	147,390	-	-	-	-	(1,716)	-	176,094
FY00 under (over) recovery	(157,256)	(45,667)	171,587	(37,799)	-	-	-	-	(1,121)	-	(70,256)
Carryforward to FY04	(32,316)	314	31,086	109,591	-	-	-	-	(2,837)	-	105,838
Sick Leave Costs:											
Usage	1,632,335	447,449	1,998,239	291,609	700,260	160,111	-	-	28,602	-	5,258,605
Reclassify ineligible job groups (2)					(56,483)	61,141					4,658
Adjusted Usage	1,632,335	447,449	1,998,239	291,609	643,777	221,252	-	-	28,602	-	5,263,263
HRS Actual Rate	5.43%	6.03%	4.34%	2.24%	1.38%	1.32%	0.00%	0.00%	3.87%	0.00%	
Calculated Recovery	1,582,810	433,116	2,098,900	656,495	279,173	234,261	-	-	36,174	-	5,320,929
Timing Differences	(4,172)	(1,142)	(5,534)	(1,731)	(736)	(618)	-	-	(95)	-	(14,028)
Adjusted Recovery	1,578,638	431,974	2,093,366	654,764	278,437	233,643	-	-	36,079	-	5,306,901
FY02 under (over) recovery	53,697	15,475	(95,127)	(363,155)	365,340	(12,391)	-	-	(7,476)	-	(43,638)
FY00 under (over) recovery	(110,364)	(43,086)	30,244	171,329	(212,972)	(18,501)	-	-	9,267	-	(174,083)
Carryforward to FY04	(56,667)	(27,611)	(64,883)	(191,826)	152,368	(30,892)	-	-	1,791	-	(217,721)
Holiday/Other Leave Costs:											
Usage	1,953,670	468,755	2,521,997	628,948	4,845	27,412	-	-	39,777	-	5,645,404
Reclassify ineligible job groups (2)					(4,845)	(27,412)					(32,257)
Adjusted Usage	1,953,670	468,755	2,521,997	628,948	-	-	-	-	39,777	-	5,613,147
HRS Actual Rate	6.50%	6.32%	5.48%	4.84%	0.00%	0.00%	0.00%	0.00%	5.38%	0.00%	
Calculated Recovery	1,913,188	442,016	2,462,525	613,595	-	-	-	-	44,311	-	5,475,635
Timing Differences	3,700	855	4,763	1,187	-	-	-	-	85	-	10,590
Adjusted Recovery	1,916,888	442,871	2,467,288	614,782	-	-	-	-	44,396	-	5,486,225
FY02 under (over) recovery	36,782	25,884	54,709	14,166	-	-	-	-	(4,619)	-	126,922
FY00 under (over) recovery	(19,270)	19,115	(38,818)	(14,067)	-	-	-	-	4,294	-	(48,746)
Carryforward to FY04	17,512	44,999	15,891	99	-	-	-	-	(325)	-	78,176
Calculation of Carryforward:											
Combined HRS Actual Rate	20.74%	21.30%	18.78%	15.66%	1.52%	1.27%	0.00%	0.00%	16.96%	0.00%	
A/L Liability Adj. & Timing Differences	0.38%	0.28%	0.83%	0.09%	(0.13%)	0.05%	0.00%	0.00%	(1.63%)	0.00%	
FY00 under (over) recovery	(0.96%)	(0.94%)	0.35%	0.92%	(0.46%)	(0.11%)	0.00%	0.00%	1.68%	0.00%	
Total Actual Rates	20.16%	20.64%	19.96%	16.67%	0.93%	1.22%	0.00%	0.00%	17.01%	0.00%	
Negotiated Rates	20.40%	20.40%	20.00%	17.30%	0.60%	1.40%	0.00%	0.00%	17.20%	0.00%	
Rate Difference	(0.24%)	0.24%	(0.04%)	(0.63%)	0.33%	(0.18%)	0.00%	0.00%	(0.19%)	0.00%	
Carryforward to FY04	(71,471)	17,702	(17,906)	(82,136)	152,368	(30,892)	-	-	(1,372)	-	(33,707)
Federal Participation:											
Federal Leave Wage Base	2,971,370	172,859	9,657,594	1,297,809	7,417,698	1,146,671	909,734	3,955,870	200,131	2,532,314	30,262,050
Federal Participation Percentage	9.89%	2.33%	20.98%	9.98%	15.94%	6.85%	7.34%	34.50%	27.05%	24.89%	

(1) In FY01, CR job group bargaining unit was renamed from Classified Employees Association (CEA) to Alaska Higher Education Crafts and Trades Employees (AHECTE)
(2) Reclassify annual and holiday leave for ineligible job groups to sick leave.

University of Alaska
 Negotiated Fringe Benefit Rates
 Year Ended June 30, 2002

Schedule 2

Job Group	NR	CR	XR	EX , FN, FR Executives & Nonunion	F9	AR, A9	FT, FW Union & Nonunion	CT, GT, NT, ST, XT	NX, XX	GN, SN
<u>Description</u>	<u>Classified</u>	<u>AHECTE Union Classified I</u>	<u>APT Exempt</u>	<u>Faculty</u>	<u>UNAC</u>	<u>ACCFT Union Faculty</u>	<u>Adjunct Faculty</u>	<u>Temporary Student - SS</u>	<u>Extended Temporary</u>	<u>Student</u>
Leave Benefit Rates	20.40%	20.40%	20.00%	17.30%	0.60%	1.40%	0.00%	0.00%	17.20%	0.00%
Staff Benefit Rates	34.90%	39.20%	24.60%	16.20%	27.50%	29.50%	8.50%	7.60%	31.40%	0.00%

(1) In FY01, CR job group bargaining unit was renamed from Classified Employees Association (CEA) to 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	4.06%	4.06%	4.07%	4.07%	3.98%	3.99%	0.93%	0.80%										
TRS					0.14%	0.06%	3.58%	3.33%	5.73%	5.14%	7.52%	6.76%						
ORP					0.06%	0.06%	5.18%	5.77%	5.59%	6.25%	3.69%	4.56%						
UA Pension	7.54%	7.62%	7.24%	7.30%	6.55%	6.58%	3.50%	3.55%	5.16%	5.23%	5.77%	5.84%	2.05%	1.83%	0.03%			
Medicare/Social Security	1.15%	1.25%	1.13%	1.19%	1.08%	1.16%	0.85%	0.93%	0.98%	1.07%	0.88%	0.97%	5.80%	5.84%	6.86%	6.98%	6.95%	7.29%
Health	18.76%	22.77%	16.90%	12.18%	12.01%	14.64%	6.04%	7.43%	8.62%	10.75%	9.14%	10.52%					27.08%	27.94%
Life	0.26%	0.25%	0.21%	0.21%	0.17%	0.16%	0.09%	0.08%	0.12%	0.13%	0.14%	0.14%						
LTD	0.31%	0.26%	0.31%	0.26%	0.31%	0.26%	0.31%	0.26%	0.31%	0.26%	0.31%	0.26%						
Unemployment	0.26%	0.25%	0.26%	0.25%	0.26%	0.25%	0.26%	0.25%	0.26%	0.25%	0.26%	0.25%	0.26%	0.25%	0.26%	0.25%	0.26%	0.25%
Workers' Comp	1.02%	0.95%	5.01%	5.03%	0.27%	0.31%	0.27%	0.30%	0.24%	0.31%	0.24%	0.31%	0.24%	0.31%	0.69%	0.74%	0.69%	0.74%
Tuition	0.54%	0.54%	0.42%	0.46%	0.35%	0.35%	0.17%	0.18%	0.25%	0.27%	0.29%	0.30%	0.58%	0.61%				
Consulting/Printing/Other:	0.14%	0.13%	0.52%	0.49%	0.14%	0.13%	0.14%	0.13%	0.14%	0.13%	0.14%	0.13%	0.14%	0.13%	0.14%	0.13%	0.14%	0.13%
Labor Relations			0.57%	0.46%					0.57%	0.46%	0.57%	0.46%	0.57%	0.46%				
Carryforward Rate	0.84%	0.76%	2.60%	2.37%	(0.75%)	-0.64%	(5.14%)	-4.52%	(0.52%)	-0.52%	0.59%	0.57%	(1.15%)	-1.12%	(0.36%)	-0.34%	(3.71%)	-3.52%
Rounding	0.02%		(0.04%)		0.03%		0.02%		0.05%		(0.04%)		0.01%		(0.02%)		(0.01%)	
Total	34.90%	38.84%	39.20%	34.27%	24.60%	27.31%	16.20%	18.49%	27.50%	29.73%	29.50%	31.07%	8.50%	8.31%	7.60%	7.76%	31.40%	32.83%

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

Key	
	Benefit rates charged from FY02 Staff Benefit Projection
	Actual benefit rates incurred

University of Alaska
 Fringe Benefit Under (Over) Recovery
 Year Ended June 30, 2002

Schedule 4

	<u>Leave</u>		<u>Staff Benefit</u>		<u>Total</u>
FY00 Carryforward to FY02	(293,085)		(1,257,888)		(1,550,973)
FY99 Carryforward to FY02	-		350,623		350,623
FY02 Net activity	259,378		5,128,334		5,387,712
	<hr/>		<hr/>		<hr/>
FY02 Carryforward to FY04	(33,707)		4,221,069		4,187,362
FY01 Carryforward to FY03	67,657		1,318,371		1,386,028
FY01 Carryforward to FY04	-		1,575,487		1,575,487
Variance due to Rounding (1)	<hr/>		<hr/>		<hr/>
	(2)		(2)		(2)
Net Fund Balance	<hr/> <u>33,950</u>		<hr/> <u>7,114,925</u>		<hr/> <u>7,148,875</u>
Per Banner Finance System (BFIN)					
	Leave	713,245	Staff Ben	7,114,925	7,828,170
	CBU	(679,295)	Health	-	(679,295)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	33,950		7,114,925		7,148,875
	<hr/>		<hr/>		<hr/>
Variance due to rounding	<hr/>	-	<hr/>	-	<hr/>
Adjusted BFIN	<hr/> <u>33,950</u>		<hr/> <u>7,114,925</u>		<hr/> <u>7,148,875</u>

(1) Immaterial difference due to rounding of prior year carryforward amounts.

University of Alaska
 Fringe Benefit Costs and Recovery Summary
 Year Ended June 30, 2002

Schedule 5

	<u>FY02 Actual</u>	<u>FY02 Projected</u>	<u>Projected Less Actuals</u>
Staff Benefits:			
PERS	4,225,346	3,698,092	(527,254)
TRS	4,186,029	4,525,667	339,638
ORP	4,719,446	4,011,719	(707,727)
UA Pension	11,454,708	10,352,680	(1,102,028)
Medicare & FICA	3,647,961	3,220,401	(427,560)
Health	26,094,309	20,030,000	(6,064,309)
Life	302,537	278,000	(24,537)
Long Term Disability	483,130	516,000	32,870
Unemployment	520,134	500,000	(20,134)
Workers' Compensation	1,371,758	1,190,000	(181,758)
Tuition	720,581	640,000	(80,581)
Consulting/Other	313,489	304,000	(9,489)
Labor Relations	397,572	486,000	88,428
	<hr/>	<hr/>	<hr/>
Total Benefit Costs	58,437,000	49,752,559	(8,684,441)
Staff Benefit Recovery	(53,308,666)	(48,845,294)	4,463,372
	<hr/>	<hr/>	<hr/>
Net Under (Over) Recovery from FY02	5,128,334	907,265	(4,221,069)
Postpone 2/3 of FY99 Carryforward to FY02	350,623	350,623	-
Carryforward from FY00	(1,257,888)	(1,257,888)	-
	<hr/>	<hr/>	<hr/>
Staff Benefit Under (Over) Recovery Carryforward to FY04	<u>4,221,069</u>	<u>-</u>	<u>(4,221,069)</u>
Leave Benefits:			
Annual Leave Cost	8,625,112	7,866,078	(759,034)
Annual Leave Recovery	(8,476,616)	(7,795,822)	680,794
	<hr/>	<hr/>	<hr/>
Annual Leave Under (Over) Recovery	148,496	70,256	(78,240)
	<hr/>	<hr/>	<hr/>
Sick Leave Cost including ACCFT bank	5,258,603	4,896,749	(361,854)
Sick Leave Recovery	(5,306,901)	(4,722,666)	584,235
	<hr/>	<hr/>	<hr/>
Sick Leave Under (Over) Recovery	(48,298)	174,083	222,381
	<hr/>	<hr/>	<hr/>
Holiday Leave Cost	5,645,405	4,850,244	(795,161)
Holiday Leave Recovery	(5,486,225)	(4,801,498)	684,727
	<hr/>	<hr/>	<hr/>
Holiday Leave Under (Over) Recovery	159,180	48,746	(110,434)
	<hr/>	<hr/>	<hr/>
Net Under (Over) Recovery from FY02	259,378	293,085	33,707
Carryforward from FY00	(293,085)	(293,085)	-
	<hr/>	<hr/>	<hr/>
Leave Benefit Under (Over) Recovery Carryforward to FY04	<u>(33,707)</u>	<u>-</u>	<u>33,707</u>

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	AHECTE Union Classified (1)	APT Exempt		UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY02 Wage base, staff benefits from Schedule 9	37,181,875	9,291,214	55,449,901	15,430,985	48,092,984	17,254,201	12,426,332	11,740,366	874,405	10,234,366	217,976,629
Number of eligible employees 10/1/01	1,181	249	1,133	160	762	303	1,093	-	34		4,915
PERS:											
FY02 Contribution rate	4.08%	4.08%	4.08%	4.08%							
Wage base	37,181,875	9,291,214	55,449,901	15,430,985							117,353,975
FY02 TRS wages			(334,608)	(4,671,894)							(5,006,502)
FY02 ORP wages			(321,090)	(7,694,500)							(8,015,590)
FY02 Exempt Earnings			(148,678)								(148,678)
FY02 Annual leave pay-off (2)	(168,108)	(22,695)	(331,993)	(33,051)							(555,847)
FY02 Covered wages	37,013,767	9,268,519	54,313,532	3,031,540							103,627,358
PERS cost	1,509,215	377,919	2,214,603	123,609							4,225,346
PERS rate	4.06%	4.07%	3.99%	0.80%							
TRS:											
FY02 Contribution rate			11.00%	11.00%	11.00%	11.00%					
Wage base					22,179,611	10,477,293					32,656,904
FY02 TRS wages			334,608	4,671,894							5,006,502
FY02 Exempt Earnings				4,454	(23)	(10,050)					(5,619)
FY02 Annual leave pay-off (2)			(13,709)	(55,607)							(69,316)
FY02 Covered wages			320,899	4,620,741	22,179,588	10,467,243					37,588,471
TRS cost			35,737	514,588	2,470,023	1,165,681					4,186,029
TRS rate			0.06%	3.33%	5.14%	6.76%					
ORP											
FY02 Contribution rate			11.67%	11.67%	11.67%	11.67%					
Wage base					25,913,373	6,776,907					32,690,280
FY02 ORP wages			321,090	7,694,500							8,015,590
FY02 Annual leave pay-off (2)			(11,636)	(26,201)							(37,837)
FY02 Covered wages			309,454	7,668,299	25,913,373	6,776,907					40,668,033
ORP cost			35,912	889,891	3,007,196	786,447					4,719,446
ORP rate			0.06%	5.77%	6.25%	4.56%					
UA Pension Plan:											
2002 Contribution rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
2001 Calendar year wages	35,302,455	9,177,676	50,537,075	14,297,155	45,668,519	16,217,216	12,085,974				183,286,070
2001 Covered wages	34,658,282	8,631,554	42,835,907	6,534,094	30,748,619	12,213,897	2,847,144				138,469,497
CY01 Percentage of wages covered	98.18%	94.05%	84.76%	45.70%	67.33%	75.31%	23.56%				
FY02 Estimated covered wages	36,503,408	8,738,336	47,000,084	7,052,278	32,381,012	12,994,896	2,927,324				147,597,338
Pension plan admin cost	14,389	3,445	18,527	2,780	12,764	5,122	1,154				58,181
Pension contribution	2,818,561	674,719	3,629,047	544,532	2,500,256	1,003,383	226,029				11,396,527
Pension cost	2,832,950	678,164	3,647,574	547,312	2,513,020	1,008,505	227,183				11,454,708
Pension rate	7.62%	7.30%	6.58%	3.55%	5.23%	5.84%	1.83%				
Medicare/social security:											
2002 Contribution rate - medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
2002 Contribution rate - social security							6.20%	6.20%	6.20%		
Total contribution rate	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	7.65%	7.65%	7.65%		
2001 Calendar year wages	35,302,455	9,177,676	50,537,075	14,297,155	45,668,519	16,217,216	12,085,974	10,842,353	1,004,902		195,133,325
2001 Calendar year medicare covered wages	29,600,118	7,329,048	39,264,435	8,936,669	32,733,727	10,538,209	11,385,254	10,160,890	989,237		150,937,587
2001 Calendar year social security covered wages							8,719,539	9,822,217	950,214		19,491,970
CY01 Percentage of medicare covered wages	83.85%	79.86%	77.69%	62.51%	71.68%	64.98%	94.20%	93.71%	98.44%		
CY01 Percentage of social security covered wages							72.15%	90.59%	94.56%		
FY02 Estimated medicare covered wages	31,175,959	7,419,716	43,081,421	9,645,388	34,471,506	11,212,058	11,705,879	11,002,461	860,775		160,575,163
FY02 Estimated social security covered wages							8,965,094	10,635,738	826,819		20,427,651
Medicare/social security cost	464,136	110,462	641,380	143,597	513,199	166,921	725,571 (3)	818,951 (3)	63,744 (3)		3,647,961
Medicare/social security rate	1.25%	1.19%	1.16%	0.93%	1.07%	0.97%	5.84%	6.98%	7.29%		

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	AHECTE Union Classified (1)	APT Exempt		UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY02 Wage base, staff benefits from Schedule 9	37,181,875	9,291,214	55,449,901	15,430,985	48,092,984	17,254,201	12,426,332	11,740,366	874,405	10,234,366	217,976,629
Number of eligible employees 10/1/01	1,181	249	1,133	160	762	303	1,093	-	34		4,915
Health Care:											
Number of eligible employees	1,181	249	1,133	160	762	303			34		3,822
Health care costs (4)	8,912,238	1,349,164	8,550,014	1,207,416	5,909,915	2,129,352			256,576		28,314,675
Health care recoveries (4)	(471,345)	(217,245)	(452,188)	(63,857)	(738,056)	(314,556)			(13,570)		(2,270,817)
Prior year IARC health care adjustment	26,629	-	19,531	2,961	-	-			1,330		50,451
Health care cost net of recovery	8,467,522	1,131,919	8,117,357	1,146,520	5,171,859	1,814,796			244,336		26,094,309
Health care rate	22.77%	12.18%	14.64%	7.43%	10.75%	10.52%			27.94%		
Life Insurance:											
Number of eligible employees	1,181	249	1,133	160	762	303					3,788
Life insurance cost	94,322	19,887	90,490	12,779	60,859	24,200					302,537
Life insurance rate	0.25%	0.21%	0.16%	0.08%	0.13%	0.14%					
Long-Term Disability Insurance:											
LTD eligible wages	37,181,875	9,291,214	55,449,901	15,430,985	48,092,984	17,254,201					182,701,160
LTD cost	98,323	24,569	146,630	40,805	127,176	45,627					483,130
LTD rate	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%					
Unemployment:											
Unemployment eligible wages	37,181,875	9,291,214	55,449,901	15,430,985	48,092,984	17,254,201	12,426,332	11,740,366	874,405		207,742,263
Unemployment cost	93,094	23,263	138,833	38,635	120,413	43,200	31,112	29,395	2,189		520,134
Unemployment rate	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
Workers' Compensation:											
Adjusted average annual claims	204,481	290,843	76,994	21,426	68,013	24,401	17,572	48,396	3,604		755,730
Percent to total	27.06%	38.49%	10.19%	2.83%	9.00%	3.22%	2.33%	6.40%	0.48%		100.00%
Claims forecast allocated per claims percentage	323,042	459,494	121,648	33,785	107,442	38,440	27,816	76,403	5,730		1,193,800
Other costs allocated based on wage base	31,851	7,959	47,500	13,219	41,198	14,780	10,645	10,057	749		177,958
Net workers' comp costs	354,893	467,453	169,148	47,004	148,640	53,220	38,461	86,460	6,479		1,371,758
Workers' compensation rate	0.95%	5.03%	0.31%	0.30%	0.31%	0.31%	0.31%	0.74%	0.74%		
Tuition Waivers:											
Number of eligible employees	1,181	249	1,133	160	762	303	1,093				4,881
Tuition waiver cost	201,122	42,404	192,947	27,248	129,767	51,600	75,493 (5)				720,581
Tuition waiver rate	0.54%	0.46%	0.35%	0.18%	0.27%	0.30%	0.61%				
Consulting/Printing/Other:											
Consulting/printing/other base	37,181,875	9,291,214	55,449,901	15,430,985	48,092,984	17,254,201	12,426,332	11,740,366	874,405		207,742,263
AHECTE Legal Trust		33,088									33,088
Consulting cost	50,186	12,541	74,844	20,828	64,914	23,289	16,772	15,847	1,180		280,401
Total consulting/printing/other	50,186	45,629	74,844	20,828	64,914	23,289	16,772	15,847	1,180		313,489
Consulting/printing/other rate	0.13%	0.49%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%		
Labor Relations:											
Labor relations base		9,291,214			48,092,984	17,254,201	12,426,332				87,064,731
Labor relations cost		42,427			219,611	78,790	56,744				397,572
Labor relations rate		0.46%			0.46%	0.46%	0.46%				
Staff benefit carryforward:											
Postpone 2/3 of FY99 of carryforward to FY02 (6)	375,609	124,623	49,617	(496,733)	311,279	24,845	(21,751)	(5,555)	(11,311)		350,623
Carryforward from FY00	(92,555)	95,823	(402,893)	(201,015)	(559,879)	73,304	(117,333)	(33,833)	(19,507)		(1,257,888)
Net under (over) recovery	283,054	220,446	(353,276)	(697,748)	(248,600)	98,149	(139,084)	(39,388)	(30,818)		(907,265)
Carryforward rate	0.76%	2.37%	(0.64%)	(4.52%)	(0.52%)	0.57%	(1.12%)	(0.34%)	(3.52%)		

(1) In FY01, CR job group bargaining unit was renamed from Classified Employees Association (CEA) to Alaska Higher Education Crafts and Trades Employees (AHECTE)
 (2) Annual leave payoffs are to be deducted from the wage base for PERS, TRS, & ORP as it's not counted as "time served" and therefore ineligible for the benefits.
 (3) Computed at covered wages times the contribution rate.
 (4) Allocated to CR, F9, AR, & A9 job groups based on their actual recovery and/or claims costs. Allocated remaining non-union groups based on headcount.
 (5) Allocated to FT, FW job groups based on their actual cost. Allocated remaining groups based on headcount.

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
	<u>Classified</u>	<u>AHECTE Union Classified (1)</u>	<u>APT Exempt</u>	<u>Nonunion Faculty</u>	<u>UNAC</u>	<u>ACCFT Union Faculty</u>	<u>Union & Nonunion Adjunct Faculty</u>	<u>Temporary Student - SS</u>	<u>Extended Temporary</u>	<u>Student</u>	<u>Total</u>
FY02 Wage base, staff benefits from Schedule 9	37,181,875	9,291,214	55,449,901	15,430,985	48,092,984	17,254,201	12,426,332	11,740,366	874,405	10,234,366	217,976,629
Number of eligible employees 10/1/01	1,181	249	1,133	160	762	303	1,093	-	34		4,915

(6) FY99 carryforwards are from the FY02 staff benefit projection report.

University of Alaska
 Allowable Benefit Costs by Benefit Type per Banner Finance System (BFIN)
 Year Ended June 30, 2002

Schedule 7

<u>Account</u>	<u>Account Title</u>	<u>Per BFIN</u>	<u>Description</u>	<u>Total</u>
1816	Annual Leave Liability Adj.	444,671	Annual Leave Adjustment	444,671
1815	Annual Leave-Taken	8,625,640	Annual Leave Usage	8,625,640
1933	AHECTE Contract Costs	33,088	Consulting/Other	
1819	Post Employment Benefit Cost	43,362	Consulting/Other	
1924	Employee Flexible Spend.	(26,767)	Consulting/Other	
1931	Employee Assistance Program	101,196	Consulting/Other	
1950	Staff Benefits - Consulting	116,775	Consulting/Other	
1951	S/B Duplic & Office Costs	29,340	Consulting/Other	
1952	Staff Benefits - Travel	16,495	Consulting/Other	313,489
1920	Health Claims	25,529,193	Health	
1921	Admin Cost-Health Program	1,777,982	Health	
1922	COBRA Outsourcing	38,111	Health	
1923	Health Liability Adj	969,389	Health	
1973	COBRA/LWOP Health Payment	(264,953)	Health	
1976	Supp Health Recovery	(81,792)	Health	
1977	Spouse/Dependent Health	(811,155)	Health	
1978	Employee Defined Contribution	(1,112,917)	Health	
	FY98-00 IARC Health Care Adj	50,451	Health	26,094,309
1845	Holiday Leave Taken	5,488,510	Holiday/Other Usage	
1855	Military Leave Taken	47,244	Holiday/Other Usage	
1865	Jury Duty Taken	82,999	Holiday/Other Usage	
1866	Jury Duty Pay Back	(14,131)	Holiday/Other Usage	
1881	AHECTE Leave Bank Transfer Out	33,561	Holiday/Other Usage	
1882	AHECTE Leave Bank Transfer In	(33,561)	Holiday/Other Usage	
1885	AHECTE Leave Bank Usage	19,987	Holiday/Other Usage	5,624,609
1932	Labor Relations Expense	397,572	Labor Relations	397,572
1918	Civil Service Insurance	1,184	Life Insurance	
1925	Life Insurance	301,353	Life Insurance	302,537
1935	Long Term Disability	483,130	Long Term Disability	483,130
1901	FICA (OASDI) UA Cost	1,280,762	Medicare/FICA	
1902	Medicare UA Cost	2,367,199	Medicare/FICA	3,647,961
1912	ORP Retirement Benefit	4,719,446	ORP Retirement Benefit	4,719,446

University of Alaska
 Allowable Benefit Costs by Benefit Type per Banner Finance System (BFIN)
 Year Ended June 30, 2002

Schedule 7

<u>Account</u>	<u>Account Title</u>	<u>Per BFIN</u>	<u>Description</u>	<u>Total</u>
1903	Pension Plan	11,373,797	Pension Plan	
1904	Admin Cost Pension Plan	58,181	Pension Plan	
1906	Pension Forfeitures and Revenue	(1,135)	Pension Plan	
1917	Civil Service Retirement	23,865	Pension Plan	11,454,708
1915	Public Employees Retiremt	4,225,346	PERS	4,225,346
1812	Annual Leave Recovery	(8,921,816)	Recovery - annual leave	(8,921,816)
1842	Holiday Leave Recovery	(5,465,429)	Recovery - holiday/other	(5,465,429)
1832	Sick Leave Recovery	(5,310,564)	Recovery - sick leave	(5,310,564)
1972	Staff Benefit Recovery	(53,308,666)	Recovery - staff benefits	(53,308,666)
1835	Sick Leave Taken	5,257,182	Sick Leave usage	
1836	Sick Leave Payback-W/C	(1,273)	Sick Leave usage	
1871	ACCFT Transfer	73,284	Sick Leave usage	
1872	ACCFT Leave Bank	(73,284)	Sick Leave usage	
1875	ACCFT Sick Leave Taken	6,357	Sick Leave usage	5,262,266
1910	Teachers Retirement System	4,186,029	TRS	4,186,029
1985	Employee Tuition Waivers	720,581	Tuition Waivers	720,581
1930	Workers Compensation	1,371,758	Workers Compensation	1,371,758
1940	Unemployment Compensation	520,134	Unemployment Compensation	520,134
	Total	5,387,711		5,387,711
			Net Leave Benefit Activity	259,377
			Net Staff Benefit Activity	5,128,334
				5,387,711

University of Alaska
 Labor and Leave Taken per Banner Finance System (BFIN)
 Year Ended June 30, 2002

Schedule 8

Account Code	Account Code Title	Fund 1	Fund 14	Fund 17	Fund 18	Fund 19	Fund 2 and 3	Fund 5	Fund 9	Total
1005	Construction Sal Transfer	588,599	-	763,916	-	-	-	-	-	1,352,515
1101	Faculty - UNAC Barg Unit < 12 month	33,954,722	1,655,808	7,592	51,215	-	8,221,878	-	-	43,891,216
1102	Faculty-ACCFT Barg Unit < 12 month	13,777,300	-	-	963	-	1,269,389	-	-	15,047,652
1150	Faculty-Non-Barg Unit < 12 Month	318,977	9,419	-	-	-	462,427	-	-	790,823
1151	Faculty - Non-barg Unit - 12 month	1,219,427	82,777	-	-	-	436,012	-	-	1,738,216
1152	Facult - ACCFT Barg Unit - 12 Month	342,146	-	-	-	-	-	-	-	342,146
1201	Executive	9,108,567	178,072	78,002	-	119,832	869,221	19,589	-	10,373,283
1251	APT	26,536,881	769,789	2,412,685	55,729	1,511,548	13,233,583	937,818	52,420	45,510,452
1401	Classified (Non-exempt)	21,947,381	658,536	2,366,257	11,070	1,175,989	4,351,478	131,382	52,506	30,694,599
1451	Cler/Libr/Sales Clerks	11,780	-	-	-	-	234	-	-	12,014
1501	AHECTE Bargaining Unit	2,802,805	200,358	4,098,737	2,284	170,441	179,147	11,646	9	7,465,427
1601	Adjunct Faculty Bargaining Unit	8,719,796	9,067	-	3,699	3,170	528,472	-	300	9,264,504
1602	Adjunct Faculty Non-bargaining Unit	2,491,435	28,418	-	1,600	-	950,143	-	600	3,472,196
1610	Executive Temporary	709	-	-	-	-	-	-	-	709
1611	Faculty-UNAC Summer Assign/Overload	2,331,026	111,656	-	91,335	2,020	1,478,224	-	600	4,014,861
1612	Faculty-ACCFT Summer Assign/Ove	1,405,347	147	-	-	-	153,483	-	-	1,558,977
1613	Faculty-Non-Barg. Summer Assign/Over	34,601	1,823	-	-	-	12,184	-	-	48,608
1615	APT Temporary	649,434	7,823	13,564	3,206	11,406	750,941	5,607	1,320	1,443,301
1617	APT Extended Temporary	29,696	6,144	-	-	-	90,151	-	-	125,991
1620	Classified (Non-Exempt) Temporary	2,555,203	99,323	132,553	19,694	234,666	2,549,702	2,257	34,150	5,627,548
1625	Cler/Libr/Sale Clerk Temp	(117)	-	-	-	-	-	-	-	(117)
1627	Classif (Non-exempt) Ext Temporary	437,001	4,245	3,144	-	22,717	170,213	1,445	-	638,765
1630	AHECTE Union - Temporary	226,635	3,123	60,288	-	25,125	48,666	116	-	363,953
1640	Student Wages - Not Subject to FICA	3,410,783	64,141	172,504	10,745	1,067,585	505,722	7,621	276,487	5,515,588
1641	Student Wages - Subject to FICA	1,239,715	45,632	118,904	20,701	528,095	466,972	10,115	56,502	2,486,636
1643	Grad Student Wages-Not Sub to FICA	2,129,616	71,803	26,384	17,850	4,200	1,682,298	-	-	3,932,151
1644	Grad Student Wages - Subjec to FICA	282,042	32,347	3,600	6,830	-	1,130,471	2,401	1,200	1,458,891
1646	Student - CWS No FICA	942	-	-	-	558	770,001	-	-	771,501
1647	Student - CWS - Subject to FICA	537	-	-	-	-	25,259	-	-	25,796
1651	Overtime - Straight	430,081	1,812	353,473	71	66,878	119,873	1,150	1,764	975,102
1671	Overtime - Premium	216,766	906	176,666	36	33,569	50,299	575	863	479,680
1711	Modified Duty	29,426	-	-	-	-	-	-	-	29,426
1741	Duty Station Differential	1,251	-	199	-	-	50,122	-	-	51,572
1761	Awards	87,637	-	-	-	-	240	-	-	87,877
Total UA Labor Account Codes		137,318,147	4,043,169	10,788,468	297,028	4,977,799	40,556,805	1,131,722	478,721	199,591,859
1815	Annual Leave-Taken	-	-	-	8,625,640	-	-	-	-	8,625,640
1835	Sick Leave Taken	-	-	-	5,257,181	-	-	-	-	5,257,181
1845	Holiday Leave Taken	-	-	-	5,488,510	-	-	-	-	5,488,510
1855	Military Leave Taken	-	-	-	47,244	-	-	-	-	47,244
1865	Jury Duty Taken	-	-	-	82,999	-	-	-	-	82,999
1875	ACCFT Sick Leave Taken	-	-	-	6,357	-	-	-	-	6,357
1885	AHECTE Leave Bank Usage	-	-	-	19,987	-	-	-	-	19,987
Total UA Leave Taken		-	-	-	19,527,918	-	-	-	-	19,527,918
Total UA Labor & Leave Taken		137,318,147	4,043,169	10,788,468	19,824,946	4,977,799	40,556,805	1,131,722	478,721	219,119,777

		NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
Earnings Code	Earnings Code Description	Classified	AHECTE Union Classified (1)	APT Exempt	Executives & Nonunion Faculty	UNAC	ACCFT Union	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	Grand Total
10	Regular Pay	29,867,845	7,247,480	45,691,273	12,616,592	38,359,233	15,029,751					148,812,174
20	Temporary - Hourly								5,968,791	599,197		6,567,988
25	Temporary - Biweekly								1,389,843	133,473		1,523,316
30	Temporary Faculty Pay							142,914				142,914
32	Temporary Faculty Pay							3,043,186				3,043,186
35	Union Temporary Faculty Pay							8,378,485				8,378,485
50	Student Hourly										5,342,095	5,342,095
55	Student Workstudy										554,477	554,477
60	Stipend-Graduate								8,510		4,051,891	4,060,401
61	Taxable Stipend-Graduate								1,441,403			1,441,403
64	Stipend-NonGraduate										101,607	101,607
65	Taxable Stipend-NonGraduate								48,660		80	48,740
70	Student Regular FICA Taxable								2,413,967			2,413,967
75	Student Workstudy FICA Taxable								21,788			21,788
105	AHECTE Call-in Pay		26,128						119			26,247
110	AHECTE Union Standby Pay		84,832									84,832
115	AHECTE Tool Allowance		37,600									37,600
140	Adjustments	10,227	(1,725)	31,655	9,461	86,183	58,018	59,396	142,640	4,372	603	400,830
141	FT Adjustment							504,450				504,450
142	Student non FICA Taxable Adj.										110,734	110,734
145	Regular Exempt Multiple PCN				7							2,522
150	Biweek Additional Staff Assign	4,336		136,238		2,000	11,044					153,618
155	Hourly Additional Assignment	33,776		3,830								37,606
200	Credit Biweekly Overload				15,827	369,958	481,253					867,038
230	Credit Biweekly Summer Assign				(4,200)	675,849	456,245					1,127,894
250	Non-Credit Biweekly Overload				61,891	320,351	120,642					502,884
255	Non-Credit Hourly Overload						7,568					7,568
280	Non-Credit Biweek Summer Assgn				37,469	1,141,321	510,811					1,689,601
285	Non-Credit Hourly Summer Assgn					2,074	17,380					19,454
290	Contract Extension					5,361,389						5,361,389
320	Shift Differential	49,501	18,036						463			68,000
340	Hazard Pay		54									54
350	Emergency/Oncall	17,662										17,662
695	Retro Pay Individual	48,738	3,967	111,604	120,036	73,957	26,327	42,885	29,643	2,710		459,867
696	Retro Pay- Student Fica Exempt										14,227	14,227
760	Piece Rate - \$7.95/Unit					114,589	13,890	218,766				347,245
765	Pay in Lieu	2,258		51,389	142,814	22,000						218,461
	Total General Pay	30,034,343	7,416,372	46,028,504	12,999,897	46,528,904	16,732,929	12,390,082	11,465,827	739,752	10,175,714	194,512,324
300	Overtime Pay	572,950	220,924						138,252	3,837	469	936,432
301	Overtime-Premium Portion	286,427	110,464						69,169	1,918	7,352	475,330
305	Student Overtime Fica Exempt										21,901	21,901
306	Student Overtime Premium										3,801	3,801
325	Shift Differential Overtime	79,184	12,258									91,442
	Total Overtime Pay	938,561	343,646	-	-	-	-	-	207,421	5,755	33,523	1,528,906
90	Sabbatical Pay					905,633	210,548					1,116,181
700	Award	19,310		8,756	4,203	15,267	2,299	1,140	750		637	52,362
710	Bonus	9,905	1,400	114,560	126,188	338,093	73,113	17,135	6,950			687,344
720	Commissions	31,497										31,497
730	Flat Fee	21,253	16,857	91,641	9,250	25,913	1,051	17,975	59,418	1,660	11,006	256,024
731	Flat Fee/Miscellaneous										13,486	13,486
740	Housing			740	42,465							43,205
	Total Misc. Pay (no leave accrual)	81,965	18,257	215,697	182,106	1,284,906	287,011	36,250	67,118	1,660	25,129	2,200,099

		NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
Earnings Code	Earnings Code Description	Classified	AHECTE Union Classified (1)	APT Exempt	Executives & Nonunion Faculty	UNAC	ACCFT Union	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	Grand Total
500	Annual Leave	2,325,013	609,840	3,330,568	940,584		25,454			40,410		7,271,869
501	Annual Leave Retro	2,069	181	4,994	8,286					648		16,178
506	Annual Leave - no doc	141,573	29,534	409,994	43,032					1,113		625,246
510	Annual Leave Payoff	168,108	22,695	357,338	114,859					14,938		677,938
520	Terminal Annual Leave	5,927	1,211	18,781	7,961							33,880
	Total Annual Leave Pay	2,642,690	663,461	4,121,675	1,114,722	-	25,454	-	-	57,109	-	8,625,111
550	Sick Leave	1,534,680	424,073	1,671,702	276,928	578,607	159,706			28,233		4,673,929
551	Sick Leave Retro	2,372	77	2,838	1,786	4,740				20		11,833
555	Terminal Sick Leave	1,663	4,640	3,424	154	3,582						13,463
556	Sick Leave - no doc	93,620	18,659	320,275	12,741	113,331	405			349		559,380
	Total Sick Leave Pay	1,632,335	447,449	1,998,239	291,609	700,260	160,111	-	-	28,602	-	5,258,605
400	Holiday Leave	1,558,897	382,736	2,188,984	594,979		18,334			37,741		4,781,671
406	Holiday Leave - no doc	97,186	23,264	276,389	23,321					1,427		421,587
410	Holiday Premium Pay	113,289	25,793							506		139,588
420	Personal Holiday Leave	125,411										125,411
421	Personal Holiday Retro	159										159
426	Personal Holiday Leave-no doc	8,136										8,136
430	AHECTE Business Leave Bank		19,986									19,986
439	Misc Holiday Retro	2,245	131	4,420	5,323	407				103		12,629
440	Jury Duty Leave	35,142	6,736	32,201	1,448	4,438	2,721					82,686
450	Military Leave	13,205	10,109	20,003	3,877							47,194
560	ACCFT Leave						6,357					6,357
	Total Holiday/Other Leave Pay	1,953,670	468,755	2,521,997	628,948	4,845	27,412	-	-	39,777	-	5,645,404
	Total Wage and Leave Taken	37,283,564	9,357,940	54,886,112	15,217,282	48,518,915	17,232,917	12,426,332	11,740,366	872,655	10,234,366	217,770,449
	Wage Base, Leave Benefits	30,034,343	7,416,372	46,028,504	12,999,897	46,528,904	16,732,929	12,390,082	11,465,827	739,752	10,175,714	194,512,324
	Leave Accrual Rates	20.40%	20.40%	20.00%	17.30%	0.60%	1.40%	0.00%	0.00%	17.20%	0.00%	
	Wages Plus Leave Accrual	36,161,349	8,929,311	55,234,204	15,248,879	46,808,078	16,967,190	12,390,082	11,465,827	866,990	10,175,714	214,247,624
	Overtime Pay	938,561	343,646	-	-	-	-	-	207,421	5,755	33,523	1,528,906
	Misc. Pay Not Subject to Leave	81,965	18,257	215,697	182,106	1,284,906	287,011	36,250	67,118	1,660	25,129	2,200,099
	Wage Base, Staff Benefits	37,181,875	9,291,214	55,449,901	15,430,985	48,092,984	17,254,201	12,426,332	11,740,366	874,405	10,234,366	217,976,629

(1) In FY01, CR job group bargaining unit was renamed from Classified Employees Association (CEA) to Alaska Higher Education Crafts and Trades Employees (AHECTE)

University of Alaska
 Reconciliation of IRS Form 941 to Reported Wages
 Year Ended June 30, 2002

Schedule 10

	<u>University of Alaska</u>
Wages Subject to Federal Income Tax Reported on Form 941	
July - September 2001	38,492,410
October - December 2001	55,788,283
January - March 2002	46,527,187
April - June 2002	53,826,573
Total	<u>194,634,453</u>
Less beginning of year accrued wages	(6,652,973)
Plus end of year accrued wages	7,619,777
Plus wages not subject to federal tax	<u>22,167,741</u>
FY02 UA softledger control	217,768,998
Difference between payroll per Banner Human Resources (BHR) and adjusted softledger control	<u>1,451</u>
Total wages per BHR	<u><u>217,770,449</u></u>
Reported Wages per Wage Payment Summary Schedule 9	<u><u>217,770,449</u></u>

University of Alaska
 Reconciliation of Payroll per Banner Human Resources System (BHR) to Banner Finance System (BFIN)
 Year Ended June 30, 2002

Schedule 11

	<u>University of Alaska</u>
Total BHR Reported Wages Per Wage Payment Summary Schedule 9	217,770,449
Reconciling Items:	
Duplicate recording of "Construction"	1,352,515
Prior year corrections not entered to payroll system	2,386
Miscoded cash receipts and invoices	(2,236)
Miscoded journal vouchers	(343)
Leave Taken Adjustments	(158)
Subtotal	<u>219,122,613</u>
Unreconciled difference between BHR and BFIN	<u>(2,836)</u>
Total of labor and leave accounts per BFIN	<u><u>219,119,777</u></u>
Total Labor and Leave Taken per BFIN Schedule 8	
Labor account codes	199,591,859
Leave taken account codes	19,527,918
Total per BFIN Schedule 8	<u><u>219,119,777</u></u>