

Statewide Office of
Cost Analysis
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UNIVERSITY
of **ALASKA**

Many Traditions One Alaska

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December 15, 2004

To: Joe Beedle, Jim Lynch, Randy Weaver, Dave Read, James Johnsen,
 Mike Humphrey, Vickie Gilligan, Michelle Pope, Dawn Wall, Tanya Hollis

Ginger Baker */JH*
 SW Cost Analysis

Re: FY04 Fringe Benefit Incurred Cost Report

Attached is the FY04 Fringe Benefit actual rate analysis. I have included a copy of the submittal letter to our cognizant agency. The following is a table summarizing the final leave and staff benefit rates for FY04 with the negotiated rates for comparison purposes.

<u>Job Group</u>	<u>ECLASS</u>	<u>Leave Rates</u>		<u>Staff Benefit Rates</u>	
		<u>FY04 Negotiated Benefit Rates¹</u>	<u>FY04 Actual Benefit Rates¹</u>	<u>FY04 Negotiated Benefit Rates²</u>	<u>FY04 Actual Benefit Rates²</u>
Classified	NR	20.70%	21.54%	40.20%	38.84%
Classified, AHECTE	CR	21.20%	22.37%	38.20%	42.99%
APT Exempt	XR	19.50%	19.11%	31.20%	30.34%
Executive	EX	15.50%	14.68%	25.20%	24.93%
Faculty, Nonunion	FN, FR	15.50%	14.68%	25.20%	24.93%
Faculty, UNAC	F9	1.50%	1.39%	34.70%	33.49%
Faculty, ACCFT	AR, A9	1.30%	1.24%	33.40%	38.24%
Faculty, Adjunct	FT, FW	0.00%	0.00%	9.10%	9.22%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	8.40%	8.50%
Extended Temporary	NX, XX	15.00%	14.92%	39.50%	39.90%
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.

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UNIVERSITY
of ALASKA
Many Traditions One Alaska

December 14, 2004

Ms. Debbie Rafi
Indirect Cost Division
Department of the Navy
800 North Quincy Street
Arlington, VA 22217-5660

RE: FY04 Final Fringe Benefit Report and FY06 Fringe Benefit Forward
Pricing Proposal Extension Request

This memorandum and the Fringe Benefit Report for the year ended June 30, 2004 (2 copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2003 through June 30, 2004. The certifications applicable to this final fringe benefit proposal are included as an attachment in the report. Based on my review, the report was prepared on a basis consistent with that of the prior year.

In addition, the University of Alaska would like to request an extension of time to submit our FY06 Forward Pricing Fringe Benefit Rate Proposal. The university continues to experience volatility in health care costs and wage base, making it challenging to forecast either component in our fringe benefit projection model. We hope to gather as much information as possible about what's happening in FY05 before we submit our FY06 proposal. We continue to strive to reduce fluctuations in fringe benefit rates for the institution and, in order to be effective in meeting that goal, we need to use the most current information available to develop the wage base and benefit costs for FY06.

Please grant an extension of time to submit the forward pricing proposal to March 31, 2005, to allow us to complete the proposal using the most current information possible in our cost and wage base projections.

Let me know if you have any questions or if you need additional information regarding the report or request for an extension.

Sincerely,

A handwritten signature in cursive script that reads "Randy L. Weaver".

Randy L. Weaver

RLW/vmb

Enclosure (2)

cc: Mr. Terry Nuzzo, DCAA, Seattle Branch (0 enclosures)
Paul O'Donnell, DCAA, Alaska Suboffice (1 enclosure)
Sandra Thomson, ONR, Seattle Regional Office (1 enclosure)

UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT
YEAR ENDED JUNE 30, 2004



UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT

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Attachment A: Certifications

Certificate of Fringe Benefit Costs

Certificate of Fringe Benefit Costs Department of Defense

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9 UNAC	AR, A9 ACCFT Union Faculty	FT, FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN, SN Student	Total
FY04 Wage Base, Staff Benefits	49,313,519	9,938,417	57,723,142	19,972,462	56,649,675	18,315,195	12,864,253	12,825,786	952,890	12,110,111	250,665,450
Staff Benefits:											
PERS	2,763,349	563,292	3,201,753	203,429	-	-	-	-	-	-	6,731,823
TRS	-	-	26,135	670,542	2,866,459	1,297,376	-	-	-	-	4,860,512
ORP	-	-	-	1,175,722	3,727,323	858,954	-	-	-	-	5,761,999
UA Pension	3,645,527	705,396	3,560,414	702,157	2,832,156	1,060,880	175,543	-	-	-	12,682,073
Medicare & Social Security	604,094	122,026	651,971	258,776	673,778	144,350	827,290	881,242	68,725	-	4,232,252
Health Care	9,029,545	2,121,989	7,416,672	1,314,427	5,730,615	3,090,716	-	-	234,946	-	28,938,910
Life Insurance	111,054	20,539	91,217	16,166	66,929	25,772	-	-	-	-	331,677
Long Term Disability	142,733	28,766	167,074	57,808	163,966	53,011	-	-	-	-	613,358
Unemployment	128,098	25,816	149,944	51,881	147,155	47,576	33,417	33,317	2,475	-	619,679
Workers' Compensation	578,384	623,933	243,405	84,198	224,197	72,576	50,831	135,962	10,113	-	2,023,599
Tuition Waivers	261,769	48,414	215,011	38,106	157,761	60,748	88,062	-	-	-	869,871
Consulting/Printing/Other	85,709	49,151	100,325	34,713	98,460	31,833	22,359	22,292	1,656	-	446,498
Labor Relations	-	58,299	-	-	332,306	107,437	75,461	-	-	-	573,503
Carryforward from FY02	1,468,546	(456,433)	1,507,606	354,332	1,069,740	269,738	(23,924)	18,948	12,516	-	4,221,069
Postponement of Carryforward from FY01	269,666	409,222	127,284	8,409	798,033	(25,815)	(61,532)	-	50,221	-	1,575,488
Total Staff Benefit Costs	19,088,474	4,320,410	17,458,811	4,970,666	18,888,878	7,095,152	1,187,507	1,091,761	380,652	-	74,482,311
Benefit Rates:											
PERS	5.60%	5.67%	5.55%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6,731,823
TRS	0.00%	0.00%	0.05%	3.36%	5.06%	7.08%	0.00%	0.00%	0.00%	0.00%	4,860,512
ORP	0.00%	0.00%	0.00%	5.89%	6.58%	4.69%	0.00%	0.00%	0.00%	0.00%	5,761,999
UA Pension	7.39%	7.10%	6.17%	3.52%	5.00%	5.79%	1.36%	0.00%	0.00%	0.00%	12,682,073
Medicare & Social Security	1.23%	1.23%	1.13%	1.30%	1.19%	0.79%	6.43%	6.87%	7.21%	0.00%	4,232,252
Health Care	18.31%	21.35%	12.85%	6.58%	10.12%	16.88%	0.00%	0.00%	24.66%	0.00%	28,938,910
Life Insurance	0.23%	0.21%	0.16%	0.08%	0.12%	0.14%	0.00%	0.00%	0.00%	0.00%	331,677
Long Term Disability	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.00%	0.00%	0.00%	0.00%	613,358
Unemployment	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.00%	619,679
Workers' Compensation	1.17%	6.28%	0.42%	0.42%	0.40%	0.40%	0.40%	1.06%	1.06%	0.00%	2,023,599
Tuition Waivers	0.53%	0.49%	0.37%	0.19%	0.28%	0.33%	0.68%	0.00%	0.00%	0.00%	869,871
Consulting/Printing/Other	0.17%	0.49%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.00%	446,498
Labor Relations	0.00%	0.59%	0.00%	0.00%	0.59%	0.59%	0.59%	0.00%	0.00%	0.00%	573,503
Carryforward Rate	3.52%	(0.48%)	2.83%	1.82%	3.30%	1.33%	(0.66%)	0.15%	6.58%	0.00%	5,796,557
Actual Rates from HR System	38.70%	43.48%	30.25%	24.90%	33.36%	38.74%	9.23%	8.51%	39.94%	0.00%	74,482,311
Calculation of Carryforward:											
Recovery at Actual HR Rate	19,088,474	4,320,410	17,458,811	4,970,666	18,888,878	7,095,152	1,187,507	1,091,761	380,652	-	74,482,311
Recovery at Negotiated Rate	19,824,035	3,796,476	18,009,620	5,033,061	19,657,437	6,117,275	1,170,647	1,077,366	376,391	-	75,062,308
Calculated Carryforward	(735,561)	523,934	(550,809)	(62,395)	(768,559)	977,877	16,860	14,395	4,261	-	(579,997)
Timing Differences	68,953	(49,114)	51,633	5,850	72,047	(91,668)	(1,581)	(1,350)	(400)	-	54,370
Adjustment to HR Rates	0.14%	(0.49%)	0.09%	0.03%	0.13%	(0.50%)	(0.01%)	(0.01%)	(0.04%)	0.00%	-
Actual Rates	38.84%	42.99%	30.34%	24.93%	33.49%	38.24%	9.22%	8.50%	39.90%	0.00%	-
Negotiated Rates	40.20%	38.20%	31.20%	25.20%	34.70%	33.40%	9.10%	8.40%	39.50%	0.00%	-
Rate Difference	(1.36%)	4.79%	(0.86%)	(0.27%)	(1.21%)	4.84%	0.12%	0.10%	0.40%	0.00%	-
Carryforward to FY06	(666,608)	474,820	(499,176)	(56,545)	(696,512)	886,209	15,279	13,045	3,861	-	(525,627)
Federal Participation:											
Federal Benefit Wage Base	6,309,886	129,297	12,833,819	2,758,717	8,697,633	1,257,160	864,098	4,125,926	196,460	3,648,227	40,821,223
Federal Participation Percentage	12.80%	1.30%	22.23%	13.81%	15.35%	6.86%	6.72%	32.17%	20.62%	30.13%	-

(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	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	AHECTE Union Classified (1)	APT Exempt	Faculty	UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY04 Wage Base, Leave Benefits	39,868,652	7,919,876	48,074,503	17,109,715	54,368,827	17,850,980	12,849,956	12,529,218	822,565	12,065,362	223,459,654
Negotiated Rates, FY04:											
Annual Leave	9.22%	8.97%	9.89%	9.26%	0.00%	0.00%	0.00%	0.00%	6.38%	0.00%	
Sick Leave	5.32%	5.87%	4.32%	1.52%	1.50%	1.30%	0.00%	0.00%	3.75%	0.00%	
Holiday/Other Leave	6.16%	6.36%	5.29%	4.72%	0.00%	0.00%	0.00%	0.00%	4.87%	0.00%	
	20.70%	21.20%	19.50%	15.50%	1.50%	1.30%	0.00%	0.00%	15.00%	0.00%	
Annual Leave Costs:											
Usage	3,652,828	731,516	4,617,576	1,257,319	-	16,764	-	-	59,016	-	10,335,019
Reclassify Ineligible Job Groups (2)						(15,794)					(15,794)
Adjusted Usage	3,652,828	731,516	4,617,576	1,257,319	-	970	-	-	59,016	-	10,319,225
HR Actual Rate	9.16%	9.24%	9.61%	7.35%	0.00%	0.01%	0.00%	0.00%	7.17%	0.00%	
Calculated Recovery	3,675,890	710,413	4,754,568	1,584,359	-	-	-	-	52,480	-	10,777,710
Annual Leave Liability Adjustment	(285,913)	1,846	294,851	(161,955)	-	970	-	-	4,392	-	(145,809)
Timing Differences	16,728	3,233	21,637	7,211	-	-	-	-	238	-	49,047
Adjusted Recovery	3,406,705	715,492	5,071,056	1,429,615	-	970	-	-	57,110	-	10,680,948
FY04 Under (Over) Recovery	246,123	16,024	(453,480)	(172,296)	-	-	-	-	1,906	-	(361,723)
FY02 Under (Over) Recovery	(32,316)	314	31,086	109,591	-	-	-	-	(2,837)	-	105,838
Carryforward to FY06	213,807	16,338	(422,394)	(62,705)	-	-	-	-	(931)	-	(255,885)
Sick Leave Costs:											
Usage	2,238,313	520,455	2,259,730	418,397	594,008	175,419	-	-	29,963	-	6,236,285
Reclassify Ineligible Job Groups (2)					5,912	76,696					82,608
Adjusted Usage	2,238,313	520,455	2,259,730	418,397	599,920	252,115	-	-	29,963	-	6,318,893
HRS Actual Rate	5.61%	6.57%	4.70%	2.45%	1.10%	1.41%	0.00%	0.00%	3.64%	0.00%	
Calculated Recovery	2,121,012	464,897	2,076,819	260,068	815,532	232,063	-	-	30,846	-	6,001,237
Timing Differences	(8,273)	(1,814)	(8,101)	(1,015)	(3,181)	(905)	-	-	(120)	-	(23,409)
Adjusted Recovery	2,112,739	463,083	2,068,718	259,053	812,351	231,158	-	-	30,726	-	5,977,828
FY04 Under (Over) Recovery	125,574	57,372	191,012	159,344	(212,431)	20,957	-	-	(763)	-	341,065
FY02 Under (Over) Recovery	(56,667)	(27,611)	(64,883)	(191,826)	152,368	(30,892)	-	-	1,790	-	(217,721)
Carryforward to FY06	68,907	29,761	126,129	(32,482)	(60,063)	(9,935)	-	-	1,027	-	123,344
Holiday/Other Leave Costs:											
Usage	2,532,302	513,102	2,675,328	773,238	5,912	60,902	-	42	40,334	-	6,601,160
Reclassify Ineligible Job Groups (2)		42 (3)			(5,912) (2)	(60,902) (2)		(42) (3)			(66,814)
Adjusted Usage	2,532,302	513,144	2,675,328	773,238	-	-	-	0	40,334	-	6,534,346
HRS Actual Rate	6.35%	6.48%	5.56%	4.52%	0.00%	0.00%	0.00%	0.00%	4.90%	0.00%	
Calculated Recovery	2,455,909	503,704	2,543,141	807,579	-	-	-	-	40,059	-	6,350,392
Timing Differences	36,449	7,476	37,744	11,986	-	-	-	-	594	-	94,249
Adjusted Recovery	2,492,358	511,180	2,580,885	819,565	-	-	-	-	40,653	-	6,444,641
FY04 Under (Over) Recovery	39,944	1,964	94,443	(46,327)	-	-	-	0	(319)	-	89,705
FY02 Under (Over) Recovery	17,512	44,999	15,891	99	-	-	-	-	(325)	-	78,176
Carryforward to FY06	57,456	46,963	110,334	(46,228)	-	-	-	0	(644)	-	167,881
Calculation of Carryforward:											
Combined HRS Actual Rate	21.12%	22.29%	19.87%	14.32%	1.10%	1.41%	0.00%	0.00%	15.71%	0.00%	
A/L Liability Adj. & Timing Differences	0.60%	(0.14%)	(0.72%)	0.84%	0.01%	(0.00%)	0.00%	0.00%	(0.62%)	0.00%	
FY02 Under (Over) Recovery	(0.18%)	0.22%	(0.04%)	(0.48%)	0.28%	(0.17%)	0.00%	0.00%	(0.17%)	0.00%	
Total Actual Rates	21.54%	22.37%	19.11%	14.68%	1.39%	1.24%	0.00%	0.00%	14.92%	0.00%	
Negotiated Rates	20.70%	21.20%	19.50%	15.50%	1.50%	1.30%	0.00%	0.00%	15.00%	0.00%	
Rate Difference	0.84%	1.17%	(0.39%)	(0.82%)	(0.11%)	(0.06%)	0.00%	0.00%	(0.08%)	0.00%	
Carryforward to FY06	340,170	93,062	(185,931)	(141,415)	(60,063)	(9,935)	-	0	(548)	-	35,340
Federal Participation:											
Federal Leave Wage Base	5,115,269	99,449	10,718,561	2,388,443	8,466,350	1,241,026	859,998	4,073,620	170,814	3,645,383	36,778,913
Federal Participation Percentage	12.83%	1.26%	22.30%	13.96%	15.57%	6.95%	6.69%	32.51%	20.77%	30.21%	

(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 leave for faculty job groups to sick leave since a separate rate is not negotiated for these job groups.

(3) Reclassify annual leave for ineligible job group to appropriate job group

University of Alaska
 Negotiated Fringe Benefit Rates
 Year Ended June 30, 2004

Schedule 2

Job Group	NR	CR	XR	EX , FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN
<u>Description</u>	<u>Classified</u>	AHECTE Union <u>Classified</u>	APT Exempt	Executives & Nonunion <u>Faculty</u>	UNAC <u>Faculty</u>	ACCFT Union <u>Faculty</u>	Union & Nonunion <u>Adjunct Faculty</u>	Temporary Student - SS	Extended Temporary	<u>Student</u>
Leave Benefit Rates	20.70%	21.20%	19.50%	15.50%	1.50%	1.30%	0.00%	0.00%	15.00%	0.00%
Staff Benefit Rates	40.20%	38.20%	31.20%	25.20%	34.70%	33.40%	9.10%	8.40%	39.50%	0.00%

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	5.56%	5.60%	5.56%	5.67%	5.49%	5.55%	1.08%	1.02%										
TRS					0.07%	0.05%	3.63%	3.36%	5.57%	5.06%	7.32%	7.08%						
ORP					0.03%		5.63%	5.89%	6.07%	6.58%	4.42%	4.69%						
UA Pension	7.42%	7.39%	7.13%	7.10%	6.42%	6.17%	3.53%	3.52%	5.05%	5.00%	5.77%	5.79%	1.59%	1.36%				
Medicare/Social Security	1.23%	1.23%	1.16%	1.23%	1.17%	1.13%	0.98%	1.30%	1.07%	1.19%	0.99%	0.79%	6.05%	6.43%	6.99%	6.87%	7.20%	7.21%
Health Care	19.98%	18.31%	16.36%	21.35%	13.61%	12.85%	6.87%	6.58%	11.61%	10.12%	11.46%	16.88%					25.19%	24.66%
Life Insurance	0.23%	0.23%	0.20%	0.21%	0.16%	0.16%	0.08%	0.08%	0.12%	0.12%	0.14%	0.14%						
Long Term Disability	0.30%	0.29%	0.30%	0.29%	0.30%	0.29%	0.30%	0.29%	0.30%	0.29%	0.30%	0.29%						
Unemployment	0.23%	0.26%	0.23%	0.26%	0.23%	0.26%	0.23%	0.26%	0.23%	0.26%	0.23%	0.26%	0.23%	0.26%	0.23%	0.26%	0.23%	0.26%
Workers' Compensation	0.97%	1.17%	6.13%	6.28%	0.37%	0.42%	0.37%	0.42%	0.36%	0.40%	0.36%	0.40%	0.36%	0.40%	0.89%	1.06%	0.89%	1.06%
Tuition Waivers	0.59%	0.53%	0.51%	0.49%	0.40%	0.37%	0.20%	0.19%	0.30%	0.28%	0.34%	0.33%	0.76%	0.68%				
Consulting/Printing/Other:	0.13%	0.17%	0.47%	0.49%	0.13%	0.17%	0.13%	0.17%	0.13%	0.17%	0.13%	0.17%	0.13%	0.17%	0.13%	0.17%	0.14%	0.17%
Labor Relations			0.61%	0.59%					0.61%	0.59%	0.61%	0.59%	0.61%	0.59%				
Carryforward Rate	3.59%	3.52%	(0.48%)	(0.48%)	2.79%	2.83%	2.14%	1.82%	3.32%	3.30%	1.34%	1.33%	(0.67%)	(0.66%)	0.15%	0.15%	5.81%	6.58%
Rounding	(0.03%)		0.02%		0.03%		0.03%		(0.04%)		(0.01%)		0.04%		0.01%		0.04%	
Total	40.20%	38.70%	38.20%	43.48%	31.20%	30.25%	25.20%	24.90%	34.70%	33.36%	33.40%	38.74%	9.10%	9.23%	8.40%	8.51%	39.50%	39.94%

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

Key	
	Benefit Rates Charged from FY04 Staff Benefit Projection
	Actual Benefit Rates Incurred

University of Alaska
 Fringe Benefit (Over) Under Recovery
 Year Ended June 30, 2004

Schedule 4

	<u>Leave Benefit</u>	<u>Staff Benefit</u>	<u>Total</u>
FY02 Carryforward to FY04	(33,707)	4,221,068 (a)	4,187,361
FY01 Carryforward to FY04	-	1,575,487 (a)	1,575,487
FY04 Net Activity	69,047	(6,322,182)	(6,253,135)
	<u>35,340</u>	<u>(525,627)</u>	<u>(490,287)</u>
FY04 Carryforward to FY06			
FY03 Carryforward to FY05	<u>998,722</u>	<u>583,855</u>	<u>1,582,577</u>
Net Fund Balance	<u><u>1,034,062</u></u>	<u><u>58,228</u></u>	<u><u>1,092,290</u></u>
Per Banner Finance (BFIN)	Leave 1,807,551	Staff Ben 58,836	1,866,387
	CBU <u>(773,489)</u>	Health <u>-</u>	<u>(773,489)</u>
	<u>1,034,062</u>	<u>58,836</u>	<u>1,092,898</u>
Difference	<u>(0)</u>	<u>(608) (b)</u>	<u>(608)</u>
Adjusted BFIN	<u><u>1,034,062</u></u>	<u><u>58,228</u></u>	<u><u>1,092,290</u></u>

(a) Immaterial variance to Schedule 1-1 is due to rounding

(b) Accounting error of \$609.56 to be corrected in FY05, plus an immaterial difference due to rounding.

University of Alaska
 Fringe Benefit Costs and Recovery Summary
 Year Ended June 30, 2004

Schedule 5

	<u>FY04 Actual</u>	<u>FY04 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	6,731,823	6,637,600	(94,223)
TRS	4,860,512	5,117,800	257,288
ORP	5,761,999	5,191,000	(570,999)
UA Pension	12,682,073	12,744,700	62,627
Medicare & Social Security	4,232,252	4,074,400	(157,852)
Health Care	28,938,910	29,305,500	366,590
Life Insurance	331,677	330,000	(1,677)
Long Term Disability	613,358	616,000	2,642
Unemployment	619,679	550,000	(69,679)
Workers' Compensation	2,023,599	1,790,400	(233,199)
Tuition Waivers	869,871	935,000	65,129
Consulting/Printing/Other	446,498	348,000	(98,498)
Labor Relations	573,503	589,000	15,497
Retirement Incentive Program Costs	-	-	-
Total Benefit Costs	68,685,754	68,229,400	(456,354)
Staff Benefit Recovery	(75,007,936)	(74,025,957)	981,979
Net Under (Over) Recovery from FY04	(6,322,182)	(5,796,557)	525,625
Carryforward from FY02 (a)	4,221,068	4,221,069	1
Postponement of FY01 Carryforward to FY04 (a)	1,575,487	1,575,488	1
Staff Benefit Under (Over) Recovery Carryforward to FY06	(525,627)	-	525,627
Leave Benefits:			
Annual Leave Cost	10,335,019	10,416,698	81,679
Annual Leave Recovery	(10,680,948)	(10,522,536)	158,412
Annual Leave Under (Over) Recovery	(345,929)	(105,838)	240,091
Sick Leave Cost Including ACCFT Bank	6,236,285	6,144,376	(91,909)
Sick Leave Recovery	(5,977,828)	(5,926,656)	51,172
Sick Leave Under (Over) Recovery	258,457	217,720	(40,737)
Holiday/Other Leave Cost	6,601,160	6,129,888	(471,272)
Holiday/Other Leave Recovery	(6,444,641)	(6,208,064)	236,577
Holiday/Other Leave Under (Over) Recovery	156,519	(78,176)	(234,695)
Net Under (Over) Recovery from FY04	69,047	33,706	(35,341)
Carryforward from FY02	(33,707)	(33,706)	1
Leave Benefit Under (Over) Recovery Carryforward to FY06	35,340	-	(35,340)

(a) Immaterial variance to Schedule 1-1 is due to rounding

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9	AR, A9	FT, FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	AHECTE (1) Classified	APT Exempt	UNAC	UNAC	ACCFT Union Faculty	Temporary Student - SS	Extended Temporary	Student		Total
FY04 Wage Base, Staff Benefits	49,313,519	9,938,417	57,723,142	19,972,462	56,649,675	18,315,195	12,864,253	12,825,786	952,890	12,110,111	250,665,450
Number of Eligible Employees 02/07/2004	1,422	263	1,168	207	857	330	1,180	-	37		5,464
PERS:											
FY04 Contribution Rate	5.58%	5.58%	5.58%	5.58%							
PERS Cost	2,763,349	563,292	3,201,753	203,429							6,731,823
PERS Rate	5.60%	5.67%	5.55%	1.02%							
TRS:											
FY04 Contribution Rate			12.00%	12.00%	12.00%	12.00%					
TRS Cost			26,135	670,542	2,866,459	1,297,376					4,860,512
TRS Rate			0.05%	3.36%	5.06%	7.08%					
ORP											
FY04 Contribution Rate				11.33%	11.33%	11.33%					
ORP Cost				1,175,722	3,727,323	858,954					5,761,999
ORP Rate				5.89%	6.58%	4.69%					
UA Pension Plan:											
2004 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%			
Pension Contribution	3,639,626	704,254	3,554,651	695,430	2,809,990	1,059,163	175,259				12,638,373
Pension Contribution - Civil Service Retirement (2)				5,599	17,610						23,209
Pension Plan Administration Cost	5,901	1,142	5,763	1,128	4,556	1,717	284				20,491
Pension Cost	3,645,527	705,396	3,560,414	702,157	2,832,156	1,060,880	175,543				12,682,073
Pension Rate	7.39%	7.10%	6.17%	3.52%	5.00%	5.79%	1.36%				
Medicare/Social Security:											
2004 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
2004 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%		
Medicare Cost	604,094	122,026	651,971	258,776	673,778	144,350	191,448	170,102	13,123		2,829,668
Social Security Cost							635,842	711,140	55,602		1,402,584
Total Medicare/Social Security Cost	604,094	122,026	651,971	258,776	673,778	144,350	827,290	881,242	68,725		4,232,252
Medicare/Social Security Rate	1.23%	1.23%	1.13%	1.30%	1.19%	0.79%	6.43%	6.87%	7.21%		
Health Care:											
Number of Eligible Employees	1,422	263	1,168	207	857	330			37		4,284
Health Care Costs (3)	11,634,292	2,506,398	9,556,155	1,693,599	6,866,300	3,542,729			302,721		36,102,194
Health Care Recoveries (3)	(2,604,747)	(384,409)	(2,139,483)	(379,172)	(1,135,685)	(452,013)			(67,775)		(7,163,284)
Health Care Cost Net of Recovery	9,029,545	2,121,989	7,416,672	1,314,427	5,730,615	3,090,716			234,946		28,938,910
Health Care Rate	18.31%	21.35%	12.85%	6.58%	10.12%	16.88%			24.66%		
Life Insurance:											
Number of Eligible Employees	1,422	263	1,168	207	857	330					4,247
Life Insurance Cost	111,054	20,539	91,217	16,166	66,929	25,772					331,677
Life Insurance Rate	0.23%	0.21%	0.16%	0.08%	0.12%	0.14%					
Long-Term Disability Insurance:											
LTD Eligible Wages	49,313,519	9,938,417	57,723,142	19,972,462	56,649,675	18,315,195					211,912,410
LTD Cost	142,733	28,766	167,074	57,808	163,966	53,011					613,358
LTD Rate	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%					
Unemployment:											
Unemployment Eligible Wages	49,313,519	9,938,417	57,723,142	19,972,462	56,649,675	18,315,195	12,864,253	12,825,786	952,890		238,555,339
Unemployment Cost	128,098	25,816	149,944	51,881	147,155	47,576	33,417	33,317	2,475		619,679
Unemployment Rate	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9	AR, A9	FT, FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	<u>Classified</u>	<u>AHECTE Union Classified (1)</u>	<u>APT Exempt</u>		<u>UNAC</u>	<u>ACCFT Union Faculty</u>		<u>Temporary Student - SS</u>	<u>Extended Temporary</u>	<u>Student</u>	
FY04 Wage Base, Staff Benefits	49,313,519	9,938,417	57,723,142	19,972,462	56,649,675	18,315,195	12,864,253	12,825,786	952,890	12,110,111	250,665,450
Number of Eligible Employees 02/07/2004	1,422	263	1,168	207	857	330	1,180	-	37		5,464
Workers' Compensation:											
Adjusted Average Annual Claims	254,010	304,852	80,531	27,864	71,748	23,197	16,293	58,843	4,372		841,710
Percent to Total	30.18%	36.22%	9.57%	3.31%	8.52%	2.76%	1.93%	6.99%	0.52%		100.00%
Claims Forecast Allocated per Claims Percentage	508,080	609,764	161,111	55,724	143,434	46,465	32,491	117,677	8,754		1,683,500
Other Costs Allocated Based on Wage Base	70,304	14,169	82,294	28,474	80,763	26,111	18,340	18,285	1,359		340,099
Net Workers' Compensation Costs	578,384	623,933	243,405	84,198	224,197	72,576	50,831	135,962	10,113		2,023,599
Workers' Compensation Rate	1.17%	6.28%	0.42%	0.42%	0.40%	0.40%	0.40%	1.06%	1.06%		
Tuition Waivers:											
Number of Eligible Employees	1,422	263	1,168	207	857	330	1,180				5,427
Tuition Waiver Cost	261,769	48,414	215,011	38,106	157,761	60,748	88,062 (4)				869,871
Tuition Waiver Rate	0.53%	0.49%	0.37%	0.19%	0.28%	0.33%	0.68%				
Consulting/Printing/Other:											
Consulting/Printing/Other Base	49,313,519	9,938,417	57,723,142	19,972,462	56,649,675	18,315,195	12,864,253	12,825,786	952,890		238,555,339
AHECTE Legal Trust		31,878									31,878
Consulting Cost	85,709	17,273	100,325	34,713	98,460	31,833	22,359	22,292	1,656		414,620
Total Consulting/Printing/Other	85,709	49,151	100,325	34,713	98,460	31,833	22,359	22,292	1,656		446,498
Consulting/Printing/Other Rate	0.17%	0.49%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%		
Labor Relations:											
Labor Relations Base		9,938,417			56,649,675	18,315,195	12,864,253				97,767,540
Labor Relations Cost		58,299			332,306	107,437	75,461				573,503
Labor Relations Rate		0.59%			0.59%	0.59%	0.59%				
Staff Benefit Carryforward:											
Carryforward from FY02	1,468,546	(456,433)	1,507,606	354,332	1,069,740	269,738	(23,924)	18,948	12,516		4,221,069
Postponement of Carryforward from FY01	269,666	409,222	127,284	8,409	798,033	(25,815)	(61,532)	-	50,221		1,575,488
Net Under (Over) Recovery (5)	1,738,212	(47,211)	1,634,890	362,741	1,867,773	243,923	(85,456)	18,948	62,737		5,796,557
Carryforward Rate	3.52%	(0.48%)	2.83%	1.82%	3.30%	1.33%	(0.66%)	0.15%	6.58%		

- (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) FY04 Civil service retirement costs represent amounts not paid by USDA Formula Funds for FY02 & FY03. The excess benefit cost was transferred from the restricted fund to the employee benefit fund. The excess civil service retirement benefits are allocated to the appropriate job class based on the yearly benefits of the participating employees
- (3) 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.
- (4) Allocated to FT, FW job groups based on their actual cost. Allocated remaining groups based on headcount.
- (5) Carryforward amounts are from the FY04 staff benefit projection report.

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2004

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	145,809	Annual Leave Adjustment	145,809
1815	Annual Leave-Taken	10,333,190	Annual Leave Usage	10,333,190
1933	AHECTE Contract Costs	31,878	AHECTE Contract Costs	31,878
1819	Post Employment Benefit Cost	37,008	Consulting/Printing/Other	
1924	Employee Flexible Spend.	(17,098)	Consulting/Printing/Other	
1931	Employee Assistance Program	110,665	Consulting/Printing/Other	
1950	Staff Benefits - Consulting	239,364	Consulting/Printing/Other	
1951	S/B Duplic & Office Costs	29,594	Consulting/Printing/Other	
1952	Staff Benefits - Travel	15,087	Consulting/Printing/Other	414,620
1920	Health Claims	34,115,005	Health Care	
1921	Admin Cost-Health Program	2,367,271	Health Care	
1922	COBRA Outsourcing	43,444	Health Care	
1923	Health Liability Adj	(423,526)	Health Care	
1973	COBRA/LWOP Health Payment	(261,071)	Health Care	
1976	Supp Health Recovery	(77,775)	Health Care	
1977	Spouse/Dependent Health	(1,606,246)	Health Care	
1978	Employee Defined Contribution	(5,218,192)	Health Care	28,938,910
1845	Holiday Leave Taken	6,378,605	Holiday/Other Usage	
1855	Military Leave Taken	31,312	Holiday/Other Usage	
1865	Jury Duty Taken	93,084	Holiday/Other Usage	
1866	Jury Duty Pay Back	(12,994)	Holiday/Other Usage	
1881	AHECTE Leave Bank Transfer Out	35,029	Holiday/Other Usage	
1882	AHECTE Leave Bank Transfer In	(35,029)	Holiday/Other Usage	
1885	AHECTE Leave Bank Usage	44,182	Holiday/Other Usage	6,534,189
1932	Labor Relations Expense	573,503	Labor Relations	573,503
1918	Civil Service Insurance	1,096	Life Insurance	
1925	Life Insurance	330,581	Life Insurance	331,677
1935	Long Term Disability	613,358	Long Term Disability	613,358
1901	FICA (OASDI) UA Cost	1,402,584	Medicare/Social Security	
1902	Medicare UA Cost	2,829,668	Medicare/Social Security	4,232,252

University of Alaska
 Benefit Costs by Benefit Type
 Year Ended June 30, 2004

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1912	ORP Retirement Benefit	5,761,999	ORP Retirement Benefit	5,761,999
1903	Pension Plan	12,638,373	Pension Plan	
1904	Admin Cost Pension Plan	20,491	Pension Plan	
1917	Civil Service Retirement	23,209	Pension Plan	12,682,073
1915	Public Employees Retiremt	6,731,823	PERS Retirement Benefit	6,731,823
1812	Annual Leave Recovery	(10,824,929)	Recovery - Annual Leave	(10,824,929)
1842	Holiday Leave Recovery	(6,377,670)	Recovery - Holiday/Other	(6,377,670)
1832	Sick Leave Recovery	(6,024,637)	Recovery - Sick Leave	(6,024,637)
1972	Staff Benefit Recovery	(75,007,936)	Recovery - Staff Benefits	(75,007,936)
1835	Sick Leave Taken	6,236,748	Sick Leave Usage	
1836	Sick Leave Payback-W/C	(2,542)	Sick Leave Usage	
1871	ACCFT Transfer	79,194	Sick Leave Usage	
1872	ACCFT Leave Bank	(79,194)	Sick Leave Usage	
1875	ACCFT Sick Leave Taken	48,889	Sick Leave Usage	6,283,095
1910	Teachers Retirement System	4,860,512	TRS Retirement Benefit	4,860,512
1985	Employee Tuition Waivers	869,871	Tuition Waivers	869,871
1940	Unemployment Compensation	619,679	Unemployment	619,679
1930	Workers Compensation	2,023,599	Workers' Compensation	2,023,599
		<u> </u>		<u> </u>
Total:		<u><u>(6,253,135)</u></u>		<u><u>(6,253,135)</u></u>
			Net Leave Benefit Activity	69,047
			Net Staff Benefit Activity	<u>(6,322,182)</u>
				<u><u>(6,253,135)</u></u>

Account Code	Account Code Title	Committed/Uncommitted Unrestricted Funds			Designated Funds	Auxiliary Funds	Restricted Funds	Plant Funds	Agency Funds	Total
		Fund 1	Fund 14	Fund 17	Fund 18	Fund 19	Fund 2 and 3	Fund 5	Fund 9	
1005	Construction Sal Transfer	763,032	-	933,350	-	-	-	-	-	1,696,382
1101	Faculty - UNAC Barg Unit < 12 month	37,873,097	1,863,010	205	8,582	-	8,080,565	3,919	-	47,829,378
1102	Faculty-ACCFE Barg Unit < 12 month	14,940,953	23,694	-	-	-	1,325,086	-	-	16,289,733
1150	Faculty-Non-Barg Unit < 12 Month	546,456	54,192	-	-	-	1,122,286	-	-	1,722,934
1151	Faculty - Non-barg Unit - 12 month	1,670,346	84,725	-	-	-	429,914	-	-	2,184,985
1152	Faculty - ACCFT Barg Unit - 12 Month	167,921	-	-	-	-	-	-	-	167,921
1201	Executive	10,307,635	248,852	64,150	2,554	91,721	1,572,394	-	-	12,287,307
1251	APT	28,452,293	690,549	2,705,762	24,045	1,508,505	14,363,835	1,142,520	38,101	48,925,610
1401	Classified (Non-exempt)	26,906,917	496,766	3,067,275	3,448	1,545,226	7,250,245	165,556	55,426	39,490,859
1501	AHECTE Bargaining Unit	2,106,509	22,985	5,514,013	80	182,375	169,085	19,238	86	8,014,370
1601	Adjunct Faculty Bargaining Unit	9,457,580	19,532	-	(226)	2,019	467,967	-	2,000	9,948,873
1602	Adjunct Faculty Non-bargaining Unit	2,135,943	7,329	-	1,500	182	945,696	1,800	4,272	3,096,722
1611	Faculty-UNAC Summer Assign/Overload	3,261,018	230,451	3,661	25,170	2,100	5,000,079	8,214	-	8,530,693
1612	Faculty-ACCFE Summer Assign/Ove	1,350,350	2,560	-	-	28	225,431	-	-	1,578,368
1613	Faculty-Non-Barg.Summer Assign/Over	90,505	-	-	-	-	220,239	-	-	310,744
1615	APT Temporary	329,199	2,056	3,282	3,566	400	658,458	12,719	2,500	1,012,180
1617	APT Extended Temporary	40,567	3,440	-	-	-	89,014	-	-	133,020
1620	Classified (Non-Exempt) Temporary	2,632,201	96,157	254,355	17,952	384,136	2,951,865	42,034	10,379	6,389,078
1627	Classif (Non-exempt) Ext Temporary	363,671	20,164	53,113	2,548	23,272	190,803	8,998	-	662,569
1630	AHECTE Union - Temporary	130,859	-	192,522	-	36,913	48,041	1,053	15	409,403
1640	Student Wages - Not Subject to FICA	3,763,497	28,660	197,886	12,937	721,547	911,387	11,660	312,147	5,959,720
1641	Student Wages - Subject to FICA	1,160,387	12,886	118,904	7,815	561,792	746,802	9,222	65,834	2,683,641
1643	Grad Student Wages-Not Sub to FICA	2,441,604	24,068	17,615	23,210	8,752	2,676,729	-	-	5,191,977
1644	Grad Student Wages - Subjec to FICA	301,217	13,758	5,352	8,176	1,104	1,799,587	-	-	2,129,193
1646	Student - CWS No FICA	150,980	974	5,443	-	5,646	742,812	-	9,980	915,836
1647	Student - CWS - Subject to FICA	3,292	-	-	-	495	37,815	-	540	42,141
1651	Overtime - Straight	363,838	1,490	352,672	-	79,816	210,288	3,187	703	1,011,992
1671	Overtime - Premium	184,304	745	176,580	-	40,000	95,775	2,198	390	499,991
1711	Modified Duty	28,254	-	-	-	-	-	-	-	28,254
1741	Duty Station Differential	-	-	249	-	-	40,599	-	-	40,848
1761	Awards	76,275	-	-	-	-	-	-	-	76,275
		152,000,699	3,949,043	13,666,387	141,355	5,196,027	52,372,796	1,432,318	502,372	229,260,997
1815	Annual Leave-Taken	-	-	-	10,333,190	-	-	-	-	10,333,190
1835	Sick Leave Taken	-	-	-	6,236,748	-	-	-	-	6,236,748
1845	Holiday Leave Taken	-	-	-	6,378,605	-	-	-	-	6,378,605
1855	Military Leave Taken	-	-	-	31,312	-	-	-	-	31,312
1865	Jury Duty Taken	-	-	-	93,084	-	-	-	-	93,085
1875	ACCFE Sick Leave Taken	-	-	-	48,889	-	-	-	-	48,889
1885	AHECTE Leave Bank Usage	-	-	-	44,182	-	-	-	-	44,182
		-	-	-	23,166,011	-	-	-	-	23,166,011
	Total Salaries and Fringe Benefits per BFIN	152,000,699	3,949,043	13,666,387	23,307,366	5,196,027	52,372,796	1,432,318	502,372	252,427,008

University of Alaska
Wage Payment Summary per Banner Human Resources System (BHR)
Year Ended June 30, 2004

Schedule 9

Earnings Code	Earnings Code Description	NR Classified	CR AHECTE Union Classified	XR APT Exempt	EX, FN, FR Executives & Nonunion Faculty	F9 UNAC	AR, A9 ACCFU Union	FT, FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN, SN Student	Grand Total
10	Regular Pay	39,692,963	7,700,300	47,915,336	16,675,486	45,069,994	16,055,414					173,109,493
20	Temporary - Hourly								6,630,615	639,916		7,270,531
25	Temporary - Biweekly								1,021,645	175,961		1,197,606
30	Temporary Faculty Pay							57,122				57,122
32	Temporary Faculty Pay							2,674,168				2,674,168
35	Union Temporary Faculty Pay							9,359,891				9,359,891
50	Student Hourly										5,771,106	5,771,106
55	Student Workstudy										610,568	610,568
60	Stipend-Graduate								7,136		5,462,616	5,469,752
61	Taxable Stipend-Graduate								2,092,299			2,092,299
64	Stipend-NonGraduate										145,846	145,846
65	Taxable Stipend-NonGraduate										(365)	65,249
70	Student Regular FICA Taxable								65,614			2,569,746
75	Student Workstudy FICA Taxable								31,845			31,845
105	CEA Call-in Pay		32,813						492			33,305
110	CEA Union Standby Pay		110,945									110,945
115	CEA Tool Allowance		34,000									34,000
140	Adjustments	(611)	67	(6,811)	(6,815)	37,284	(369)	5,672	84,556	6,401	1,036	120,411
141	FT Adjustment							439,077				439,077
142	Student non FICA Taxable Adj.										58,489	58,489
145	Regular Exempt Multiple PCN			708	(2,110)							(1,402)
150	Biweek Additional Staff Assign	18,793		85,920								104,713
155	Hourly Additional Assignment	39,656		2,100								46,988
200	Credit Biweekly Overload				37,170	341,167	394,234					772,571
230	Credit Biweekly Summer Assign				54,969	727,941	545,305					1,328,216
250	Non-Credit Biweekly Overload				96,816	328,160	201,480					626,456
255	Non-Credit Hourly Overload					29,787	4,482					34,269
280	Non-Credit Biweek Summer Assgn				105,142	1,312,902	423,029					1,841,073
285	Non-Credit Hourly Summer Assgn					6,221	13,218					19,439
290	Contract Extension					6,327,071						6,327,071
320	Shift Differential	53,716	36,126						743	100		90,686
340	Hazard Pay		120									120
350	Emergency/Oncall	17,318										17,318
695	Retro Pay Individual	46,816	5,505	77,250	138,352	70,349	181,078	24,381	24,527	187		568,446
696	Retro Pay- Student Fica Exempt										16,065	16,065
760	Piece Rate - \$7.95/Unit				10,704	112,718	33,110	289,644				446,176
	Total General Pay	39,868,652	7,919,876	48,074,503	17,109,715	54,368,827	17,850,980	12,849,956	12,529,218	822,565	12,065,362	223,459,654
300	Overtime Pay	682,916	174,346						123,259	4,626	119	985,267
301	Overtime-Premium Portion	341,457	87,175						61,631	2,313		492,576
305	Student Overtime Fica Exempt										10,060	10,060
306	Student Overtime Premium										5,030	5,030
325	Shift Differential Overtime	88,447	57,311						249			146,007
	Total Overtime Pay	1,112,820	318,832	-	-	-	-	-	185,139	6,940	15,209	1,638,940
90	Sabbatical Pay					1,288,216	223,734					1,511,949
700	Award	5,264		6,048	2,237	3,831	1,118		1,000		100	19,598
710	Bonus	35,160	9,800	173,616	65,600	99,914	6,600	50	7,277			398,017
720	Commissions	11,662										11,663
730	Flat Fee	19,205	10,021	84,517	56,900	50,120	700	14,246	103,152		800	339,661
731	Flat Fee/Miscellaneous										28,640	28,640
740	Housing				86,004	23,236						109,240
765	Pay in Lieu	7,945	876	9,930								18,750
	Total Misc. Pay (no leave accrual)	79,236	20,696	274,111	210,741	1,465,316	232,152	14,297	111,429	-	29,540	2,437,518

		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	APT Exempt	Executives & Nonunion Faculty	UNAC	ACCFT Union	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	Grand Total
500	Annual Leave	2,977,529	649,846	3,579,918	1,051,232		15,814			35,958		8,310,297
501	Annual Leave Retro	1,860	278	9,042	12,524		298			78		24,079
506	Annual Leave - no doc	211,856	47,048	352,043	47,208					1,366		659,522
510	Annual Leave Payoff	272,859	17,672	369,426	71,176		653			20,603		752,390
515	Annual Leave Cash-In	183,471	15,807	299,123	75,179							573,580
520	Terminal Annual Leave	5,253	865	8,024						1,010		15,151
	Total Annual Leave	3,652,828	731,516	4,617,576	1,257,319	-	16,764	-	-	59,016	-	10,335,019
550	Sick Leave	2,099,305	476,749	1,995,810	393,698	458,248	171,716			28,243		5,623,768
551	Sick Leave Retro	1,486	1,370	2,508	8,699	584	2,231					16,878
555	Terminal Sick Leave	7,714	710	9,599						831		18,855
556	Sick Leave - no doc	129,807	41,627	251,813	16,000	135,177	1,472			890		576,784
	Total Sick Leave	2,238,313	520,455	2,259,730	418,397	594,008	175,419	-	-	29,963	-	6,236,285
400	Holiday Leave	2,011,602	407,156	2,385,383	726,841		9,280			37,834		5,578,096
406	Holiday Leave - no doc	146,902	23,963	250,168	27,424					773		449,231
410	Holiday Premium Pay	127,317	25,634							1,607		154,558
420	Personal Holiday Leave	171,186										171,186
421	Personal Holiday Retro	134										134
426	Personal Holiday Leave-no doc	13,083										13,083
430	CEA Business Leave Bank		44,139						42			44,182
439	Misc Holiday Retro	1,808	336	5,188	4,724	388	108			120		12,672
440	Jury Duty Leave	39,371	8,805	28,448	7,845	5,524	2,626					92,618
450	Military Leave	17,831	3,069	4,009	6,403							31,312
460	Recognition Leave	3,066		2,132								5,199
560	ACCFT Leave						48,889					48,889
	Total Holiday/Other Leave Pay	2,532,302	513,102	2,675,328	773,238	5,912	60,902	-	42	40,334	-	6,601,160
	Total Wage and Leave Taken	49,484,151	10,024,477	57,901,248	19,769,410	56,434,063	18,336,217	12,864,253	12,825,828	958,818	12,110,111	250,708,576
	Wage Base, Leave Benefits	39,868,652	7,919,876	48,074,503	17,109,715	54,368,827	17,850,980	12,849,956	12,529,218	822,565	12,065,362	223,459,654
	Leave Accrual Rates	20.70%	21.20%	19.50%	15.50%	1.50%	1.30%	0.00%	0.00%	15.00%	0.00%	
	Wages Plus Leave Accrual	48,121,463	9,598,889	57,449,031	19,761,721	55,184,359	18,083,043	12,849,956	12,529,218	945,950	12,065,362	246,588,992
	Overtime Pay	1,112,820	318,832	-	-	-	-	-	185,139	6,940	15,209	1,638,940
	Misc. Pay Not Subject to Leave	79,236	20,696	274,111	210,741	1,465,316	232,152	14,297	111,429	-	29,540	2,437,518
	Wage Base, Staff Benefits	49,313,519	9,938,417	57,723,142	19,972,462	56,649,675	18,315,195	12,864,253	12,825,786	952,890	12,110,111	250,665,450

University of Alaska
 Reconciliation of IRS Form 941 to Reported Wages
 Year Ended June 30, 2004

Schedule 10

	<u>University of Alaska</u>
Wages Subject to Federal Income Tax	
Reported on Form 941	
July - September 2003	44,705,541
October - December 2003	63,343,493
January - March 2004	51,702,109
April - June 2004	59,257,045
Total	<u>219,008,188</u>
Less Beginning of Year Accrued Wages	(9,114,538)
Plus End of Year Accrued Wages	10,702,345
Plus Wages Not Subject to Federal Tax	<u>30,125,108</u>
UA Softledger Control	250,721,103
Difference between Payroll System Extract and Adjusted Softledger Control	<u>(12,527)</u>
Total Wages per Payroll System	<u><u>250,708,576</u></u>
Reported Wages per Wage Payment Summary Schedule 9	<u><u>250,708,576</u></u>

University of Alaska
 Reconciliation of Banner Payroll (BHR) to Banner Finance (BFIN)
 Year Ended June 30, 2004

Schedule 11

	<u>University of Alaska</u>
Totals UA Payroll per BHR	250,708,576
Duplicate Recording of "Construction" ¹	1,696,382
Processed on BHR and BFIN in Different Years	12,064
Corrections Not Entered to Payroll System but Accounted for Through the W2 Process	3,471
Miscoded Cash Receipts and Invoices	8,456
Miscoded/Miskeyed Journal Vouchers	49
Other Miscellaneous Differences	-
Subtotal	<u>252,428,998</u>
Unreconciled Difference between Banner HR and BFIN	<u>(1,990)</u>
Total of Labor and Leave Accounts per BFIN	<u><u>252,427,008</u></u>
Per BFIN	
Labor Account Codes	229,260,997
Leave Taken Account Codes	<u>23,166,011</u>
Total per BFIN	<u><u>252,427,008</u></u>

¹ Construction salaries are recorded to labor account codes and to Construction in Progress, acct code 9962. The net impact in the system is zero.

CERTIFICATE OF FRINGE BENEFIT COSTS

UNIVERSITY OF ALASKA

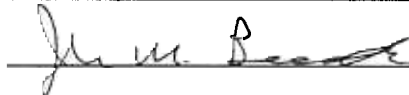
This is to certify that to the best of my knowledge and belief:

I have reviewed the fringe benefit cost proposal submitted December 14, 2004;

2. All costs included in the proposal dated December 14, 2004, to establish final fringe benefit rates for the period July 1, 2003 – June 30, 2004 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: December 14, 2004

CERTIFICATE OF FRINGE BENEFIT COSTS

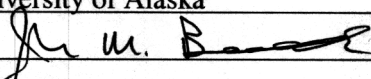
DEPARTMENT OF DEFENSE

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 December 14, 2004; and
2. All costs included in the proposals, dated December 14, 2004 to establish final fringe benefit rates for the period July 1, 2003 through June 30, 2004, 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: University of Alaska
Signature: 
Name of Official: Joseph Beedle
Title: Vice President for Finance
Date of Execution: December 14, 2004