

Statewide Office of
 Cost Analysis
 (907) 450-8077
 (907) 450-8071 (fax)



UNIVERSITY
of ALASKA
 Many Traditions One Alaska

211B Butrovich Building
 PO Box 756540
 Fairbanks, Alaska 99775-6540
www.alaska.edu/controller/cost-analysis/

Date: January 9, 2006

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

From: Ginger Baker *JBaker*
 SW Cost Analysis

Re: FY05 Fringe Benefit Incurred Cost Report

Attached is the FY05 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 FY05 with the negotiated rates for comparison purposes.

Job Group	ECLASS	Leave Rates		Staff Benefit Rates	
		FY05 Negotiated Benefit Rates ¹	FY05 Actual Benefit Rates ¹	FY05 Negotiated Benefit Rates ²	FY05 Actual Benefit Rates ²
Classified	NR	22.00%	22.36%	42.20%	42.83%
Classified, AHECTE	CR	21.60%	22.88%	38.70%	44.38%
APT Exempt	XR	20.70%	20.41%	34.80%	33.69%
Executive	EX	17.50%	16.76%	26.80%	26.05%
Faculty, Nonunion	FN, FR	17.50%	16.76%	26.80%	26.05%
Faculty, UNAC	F9	1.40%	1.67%	32.40%	35.71%
Faculty, ACCFT	AR, A9	1.70%	1.69%	34.70%	41.14%
Faculty, Adjunct	FT, FW	0.00%	0.00%	9.80%	9.71%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	8.40%	8.52%
Extended Temporary	NX, XX	15.20%	14.84%	36.00%	34.06%
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.

Randy L. Weaver, CPA
Controller
Phone: (907) 450-8070
Fax: (907) 450-8071
randy.weaver@alaska.edu



209 Butrovich Building
910 Yukon Drive, Suite 209
PO Box 755120
Fairbanks, AK 99775-5120

UNIVERSITY
of ALASKA
Many Traditions One Alaska

December 23, 2005

Ms. Debbie Rafi
Director, Indirect Cost Branch
Office of Naval Research
875 N. Randolph Street
Code 242, Room 372
Arlington, VA 22203

RE: FY05 Final Fringe Benefit Rate Report and FY07 Fixed Fringe Benefit Rate Forward Pricing Proposal Extension Request

This memorandum and the Fringe Benefit Report for the year ended June 30, 2005 (2 copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2004 through June 30, 2005. 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 formally request an extension of time to submit our FY07 Forward Pricing Fixed 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. In order to be effective in reducing fluctuations in fringe benefit rates for the institution, additional time is needed for us to get current FY06 year-to-date information on which to forecast FY07 wages and benefit expenses.

Please grant an extension of time to submit the forward pricing proposal to March 31, 2006. 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 black ink that reads "Randy L. Weaver".

Randy L. Weaver

RLW/dcw

Enclosure (2)

cc: Debora A. Yee, 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, 2005



UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT

Table of Contents
Year Ended June 30, 2005

Schedule	Page
1-1 Actual Staff Benefit Rates	1
1-2 Actual Leave Benefit Rates.....	2
2 Negotiated Fringe Benefit Rates.....	3
3 Comparison of Detailed Staff Benefit Rates Charged to Actual Rates Incurred	4
4 Fringe Benefit Over (Under) Recovery	5
5 Fringe Benefit Costs and Recovery Summary.....	6
6 Staff Benefit Cost Distribution	7
7 Benefit Costs by Benefit Type.....	9
8 Labor and Leave Taken per Banner Finance	11
9 Wage Payment Summary per Banner Human Resources	12
10 Reconciliation of IRS Form 941 to Reported Wages.....	14
11 Reconciliation of Banner Payroll to Banner Finance	15
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	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	<u>Classified</u>	<u>AHECTE Union Classified</u>	<u>APT Exempt</u>	<u>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>	
FY05 Wage Base, Staff Benefits	57,737,929	10,230,023	54,117,220	22,069,048	61,034,009	18,249,671	13,477,253	13,028,122	985,369	12,622,487	263,551,130
Staff Benefits:											
PERS	6,008,356	1,084,654	5,589,671	392,098	-	-	-	-	-	-	13,074,779
TRS	-	-	34,013	908,441	4,130,144	1,696,524	-	-	-	-	6,769,122
ORP	-	-	11,587	1,514,675	4,618,496	988,654	-	-	-	-	7,133,412
UA Pension	4,162,543	710,409	3,158,021	735,351	2,952,740	1,009,249	167,228	-	-	-	12,895,541
Medicare & Social Security	715,890	122,532	637,211	241,088	692,355	190,464	867,190	908,184	69,756	-	4,444,670
Health Care	12,518,971	1,995,821	7,583,231	1,686,898	7,687,238	2,967,899	-	-	273,340	-	34,713,398
Life Insurance	126,857	20,022	76,842	17,094	68,929	23,583	-	-	-	-	333,327
Long Term Disability	166,504	29,501	156,062	63,642	176,009	52,628	-	-	-	-	644,346
Unemployment	134,471	23,826	126,038	51,398	142,147	42,503	31,388	30,342	2,295	-	584,408
Workers' Compensation	658,826	635,474	254,531	103,798	242,110	72,394	53,462	145,562	11,008	-	2,177,165
Tuition Waivers	319,800	50,474	193,716	43,092	173,766	59,451	96,789	-	-	-	937,088
Consulting/Printing/Other	88,988	50,343	83,407	34,013	94,068	28,127	20,772	20,079	1,519	-	421,316
Labor Relations	-	60,718	-	-	362,257	108,318	79,992	-	-	-	611,285
Carryforward from FY03	(167,447)	(242,893)	332,655	(42,239)	458,344	267,411	(6,309)	6,621	(22,288)	-	583,855
Total Staff Benefit Costs	24,733,759	4,540,881	18,236,985	5,749,349	21,798,603	7,507,205	1,310,512	1,110,788	335,630	-	85,323,712
Benefit Rates:											
PERS	10.41%	10.60%	10.33%	1.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13,074,779
TRS	0.00%	0.00%	0.06%	4.12%	6.77%	9.30%	0.00%	0.00%	0.00%	0.00%	6,769,122
ORP	0.00%	0.00%	0.02%	6.86%	7.57%	5.42%	0.00%	0.00%	0.00%	0.00%	7,133,412
UA Pension	7.21%	6.94%	5.84%	3.33%	4.84%	5.53%	1.24%	0.00%	0.00%	0.00%	12,895,541
Medicare & Social Security	1.24%	1.20%	1.18%	1.09%	1.13%	1.04%	6.43%	6.97%	7.08%	0.00%	4,444,670
Health Care	21.68%	19.51%	14.01%	7.64%	12.60%	16.26%	0.00%	0.00%	27.74%	0.00%	34,713,398
Life Insurance	0.22%	0.20%	0.14%	0.08%	0.11%	0.13%	0.00%	0.00%	0.00%	0.00%	333,327
Long Term Disability	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.00%	0.00%	0.00%	0.00%	644,346
Unemployment	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.00%	584,408
Workers' Compensation	1.14%	6.21%	0.47%	0.47%	0.40%	0.40%	0.40%	1.12%	1.12%	0.00%	2,177,165
Tuition Waivers	0.55%	0.49%	0.36%	0.20%	0.28%	0.33%	0.72%	0.00%	0.00%	0.00%	937,088
Consulting/Printing/Other	0.15%	0.49%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.00%	421,316
Labor Relations	0.00%	0.59%	0.00%	0.00%	0.59%	0.59%	0.59%	0.00%	0.00%	0.00%	611,285
Carryforward Rate	(0.29%)	(2.37%)	0.61%	(0.19%)	0.75%	1.47%	(0.05%)	0.05%	(2.26%)	0.00%	583,855
Actual Rates from HR System	42.83%	44.38%	33.69%	26.05%	35.71%	41.14%	9.71%	8.52%	34.06%	0.00%	85,323,712
Calculation of Carryforward:											
Recovery at Actual HR Rate	24,733,759	4,540,881	18,236,985	5,749,349	21,798,603	7,507,205	1,310,512	1,110,788	335,630	-	85,323,712
Recovery at Negotiated Rate	24,365,406	3,959,019	18,832,792	5,914,505	19,775,019	6,332,636	1,320,771	1,094,362	354,733	-	81,949,243
Calculated Carryforward	368,353	581,862	(595,807)	(165,156)	2,023,584	1,174,569	(10,259)	16,426	(19,103)	-	3,374,469
Timing Differences	(15,027)	(23,737)	24,306	6,737	(82,551)	(47,916)	419	(670)	779	-	(137,660)
Adjustment to HR Rates	(0.03%)	(0.23%)	0.04%	0.03%	(0.14%)	(0.26%)	0.00%	(0.01%)	0.08%	0.00%	
Actual Rates	42.80%	44.15%	33.73%	26.08%	35.57%	40.88%	9.71%	8.51%	34.14%	0.00%	
Negotiated Rates	42.20%	38.70%	34.80%	26.80%	32.40%	34.70%	9.80%	8.40%	36.00%	0.00%	
Rate Difference	0.60%	5.45%	(1.07%)	(0.72%)	3.17%	6.18%	(0.09%)	0.11%	(1.86%)	0.00%	
Carryforward from FY05	353,326	558,125	(571,501)	(158,419)	1,941,033	1,126,653	(9,840)	15,756	(18,324)	-	3,236,809
Liquidation of FY05 Carryforward:											
Carryforward to be Liquidated in FY06	-	268,000	-	-	829,900	371,500	-	-	-	-	1,469,400
Carryforward to be Liquidated in FY07	353,326	290,125	(571,501)	(158,419)	1,111,133	755,153	(9,840)	15,756	(18,324)	-	1,767,409
Total Carryforward from FY05	353,326	558,125	(571,501)	(158,419)	1,941,033	1,126,653	(9,840)	15,756	(18,324)	-	3,236,809
Federal Participation:											
Federal Benefit Wage Base	9,089,505	310,422	13,065,452	3,823,858	11,023,653	1,358,862	1,303,283	5,218,468	283,852	4,042,299	49,519,654
Federal Participation Percentage	15.74%	3.03%	24.14%	17.33%	18.06%	7.45%	9.67%	40.06%	28.81%	32.02%	

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	APT Exempt	Faculty	UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY05 Wage Base, Leave Benefits	45,980,103	8,032,535	44,582,346	18,358,797	59,261,695	17,876,538	13,449,307	12,604,496	846,788	12,573,263	233,565,868
Negotiated Rates, FY05:											
Annual Leave	10.23%	9.18%	10.30%	10.14%	0.00%	0.00%	0.00%	0.00%	6.92%	0.00%	
Sick Leave	5.32%	5.64%	4.62%	2.47%	1.40%	1.70%	0.00%	0.00%	3.11%	0.00%	
Holiday/Other Leave	6.45%	6.78%	5.78%	4.89%	0.00%	0.00%	0.00%	0.00%	5.17%	0.00%	
	22.00%	21.60%	20.70%	17.50%	1.40%	1.70%	0.00%	0.00%	15.20%	0.00%	
Annual Leave Costs:											
Usage	4,083,603	789,192	4,112,021	1,500,861	-	16,053	-	-	52,330	-	10,554,060
Reclassify Ineligible Job Groups (2)						(20,512)					(20,512)
Adjusted Usage	4,083,603	789,192	4,112,021	1,500,861		(4,459)			52,330		10,533,548
HRS Actual Rate	8.88%	9.82%	9.22%	8.18%	0.00%	-0.02%	0.00%	0.00%	6.18%	0.00%	
Calculated Recovery	4,703,764	737,387	4,591,982	1,861,582	-	-	-	-	58,598	-	11,953,313
Annual Leave Liability Adjustment	(352,922)	(2,015)	(240,265)	(90,816)		(4,459)			(6,363)		(696,840)
Timing Differences	(1,483)	(232)	(1,448)	(586)		-			(19)		(3,768)
Adjusted Recovery	4,349,359	735,140	4,350,269	1,770,180		(4,459)			52,216		11,252,705
FY05 Under (Over) Recovery	(265,756)	54,052	(238,248)	(269,319)		-			114		(719,157)
FY03 Under (Over) Recovery	322,521	28,645	4,409	187,733		-			2,945		546,253
Carryforward to FY07	56,765	82,697	(233,839)	(81,586)		-			3,059		(172,904)
Sick Leave Costs:											
Usage	2,566,437	473,612	2,037,609	490,518	889,663	175,042	-	-	21,703	-	6,654,584
Reclassify Ineligible Job Groups (2)					8,680	84,786					93,466
Adjusted Usage	2,566,437	473,612	2,037,609	490,518	898,343	259,828			21,703		6,748,050
HRS Actual Rate	5.58%	5.90%	4.57%	2.67%	1.52%	1.45%	0.00%	0.00%	2.56%	0.00%	
Calculated Recovery	2,446,142	453,035	2,059,704	453,462	829,664	303,901	-	-	26,335	-	6,572,243
Timing Differences	(16,204)	(3,002)	(13,644)	(3,004)	(5,496)	(2,013)			(174)		(43,537)
Adjusted Recovery	2,429,938	450,033	2,046,060	450,458	824,168	301,888			26,161		6,528,706
FY05 Under (Over) Recovery	136,499	23,579	(8,451)	40,060	74,175	(42,060)			(4,458)		219,344
FY03 Under (Over) Recovery	(42,628)	(26,899)	61,266	(60,124)	81,437	40,731			(3,486)		50,297
Carryforward to FY07	93,871	(3,320)	52,815	(20,064)	155,612	(1,329)			(7,944)		269,641
Holiday/Other Leave Costs:											
Usage	2,896,509	507,498	2,452,561	846,287	8,680	64,274	-	-	44,353	-	6,820,162
Reclassify Ineligible Job Groups (2)					(8,680)	(64,274)					(72,954)
Adjusted Usage	2,896,509	507,498	2,452,561	846,287	-	-			44,353		6,747,208
HRS Actual Rate	6.30%	6.32%	5.50%	4.61%	0.00%	0.00%	0.00%	0.00%	5.24%	0.00%	
Calculated Recovery	2,965,717	544,606	2,576,860	897,745	-	-	-	-	43,779	-	7,028,707
Timing Differences	23,944	4,397	20,804	7,248					353		56,746
Adjusted Recovery	2,989,661	549,003	2,597,664	904,993					44,132		7,085,453
FY05 Under (Over) Recovery	(93,152)	(41,505)	(145,103)	(58,706)		-			221		(338,245)
FY03 Under (Over) Recovery	112,700	65,231	197,286	25,326		-			1,629		402,172
Carryforward to FY07	19,548	23,726	52,183	(33,380)		-			1,850		63,927
Calculation of Carryforward:											
Combined HRS Actual Rate	20.76%	22.04%	19.29%	15.46%	1.52%	1.43%	0.00%	0.00%	13.98%	0.00%	
A/L Liability Adj. & Timing Differences	0.75%	0.01%	0.53%	0.47%	0.01%	0.03%	0.00%	0.00%	0.73%	0.00%	
FY03 Under (Over) Recovery	0.85%	0.83%	0.59%	0.83%	0.14%	0.23%	0.00%	0.00%	0.13%	0.00%	
Total Actual Rates	22.36%	22.88%	20.41%	16.76%	1.67%	1.69%	0.00%	0.00%	14.84%	0.00%	
Negotiated Rates	22.00%	21.60%	20.70%	17.50%	1.40%	1.70%	0.00%	0.00%	15.20%	0.00%	
Rate Difference	0.36%	(0.29%)	(0.29%)	(0.74%)	0.27%	(0.01%)	0.00%	0.00%	(0.36%)	0.00%	
Carryforward to FY07	170,184	103,103	(128,841)	(135,030)	155,612	(1,329)			(3,035)		160,664
Federal Participation:											
Federal Leave Wage Base	7,328,333	213,522	10,801,831	3,193,568	10,779,739	1,336,147	1,302,383	5,098,757	244,839	4,039,222	44,338,341
Federal Participation Percentage	15.94%	2.66%	24.23%	17.40%	18.19%	7.47%	9.68%	40.45%	28.91%	32.13%	

University of Alaska
 Negotiated Fringe Benefit Rates
 Year Ended June 30, 2005

Schedule 2

Job Group	NR	CR	XR	EX , FR	FN	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN
<u>Description</u>	<u>Classified</u>	AHECTE <u>Union Classified</u>	APT <u>Exempt</u>	Executives & Nonunion <u>Faculty</u>	Nonunion <u>Faculty</u>	UNAC <u>Faculty</u>	ACCFT <u>Union Faculty</u>	Union & Nonunion <u>Adjunct Faculty</u>	Temporary <u>Student - SS</u>	Extended <u>Temporary</u>	<u>Student</u>
Leave Benefit Rates	22.00%	21.60%	20.70%	17.50%	17.50%	1.40%	1.70%	0.00%	0.00%	15.20%	0.00%
Staff Benefit Rates	42.20%	38.70%	34.80%	26.80%	26.80%	32.40%	34.70%	9.80%	8.40%	36.00%	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	10.50%	10.41%	10.54%	10.60%	10.35%	10.33%	2.02%	1.78%										
TRS					0.07%	0.06%	4.45%	4.12%	6.97%	6.77%	9.48%	9.30%						
ORP					0.02%	0.02%	6.62%	6.86%	7.39%	7.57%	5.26%	5.42%						
UA Pension	7.44%	7.21%	7.15%	6.94%	6.44%	5.84%	3.61%	3.33%	5.13%	4.84%	5.80%	5.53%	1.45%	1.24%				
Medicare/Social Security	1.22%	1.24%	1.17%	1.20%	1.16%	1.18%	1.09%	1.09%	1.09%	1.13%	0.98%	1.04%	6.18%	6.43%	6.98%	6.97%	6.97%	7.08%
Health	20.84%	21.68%	13.74%	19.51%	14.36%	14.01%	7.73%	7.64%	8.90%	12.60%	9.54%	16.26%					29.98%	27.74%
Life	0.21%	0.22%	0.20%	0.20%	0.14%	0.14%	0.08%	0.08%	0.11%	0.11%	0.13%	0.13%						
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	0.24%	0.23%	0.24%	0.23%	0.24%	0.23%	0.24%	0.23%	0.24%	0.23%	0.24%	0.23%	0.24%	0.23%	0.24%	0.23%	0.24%	0.23%
Workers' Comp	0.95%	1.14%	6.06%	6.21%	0.45%	0.47%	0.45%	0.47%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.88%	1.12%	0.88%	1.12%
Tuition	0.58%	0.55%	0.54%	0.49%	0.40%	0.36%	0.21%	0.20%	0.31%	0.28%	0.37%	0.33%	0.81%	0.72%				
Consulting/Printing/Other:	0.22%	0.15%	0.56%	0.49%	0.22%	0.15%	0.22%	0.15%	0.22%	0.15%	0.22%	0.15%	0.22%	0.15%	0.22%	0.15%	0.22%	0.15%
Labor Relations			0.55%	0.59%					0.55%	0.59%	0.55%	0.59%	0.55%	0.59%				
Carryforward Rate	(0.28%)	(0.29%)	(2.32%)	(2.37%)	0.62%	0.61%	(0.20%)	(0.19%)	0.77%	0.75%	1.40%	1.47%	(0.05%)	(0.05%)	0.05%	0.05%	(2.32%)	(2.26%)
Rounding	(0.01%)		(0.02%)		0.04%		(0.01%)		0.03%		0.04%		(0.00%)		0.03%		0.03%	
Total	42.20%	42.83%	38.70%	44.38%	34.80%	33.69%	26.80%	26.05%	32.40%	35.71%	34.70%	41.14%	9.80%	9.71%	8.40%	8.52%	36.00%	34.06%

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

Key	
	Benefit rates charged from FY05 Staff Benefit Projection
	Actual benefit rates incurred

University of Alaska
 Fringe Benefit (Over) Under Recovery
 Year Ended June 30, 2005

Schedule 4

	<u>Leave</u>		<u>Staff Benefit</u>		<u>Total</u>
FY03 Carryforward to FY05 ¹	998,722		583,854		1,582,576
FY05 Net Activity	(838,058)		2,652,955		1,814,897
	<u>160,664</u>		<u>3,236,809</u>		<u>3,397,473</u>
FY05 Carryforward to FY06 and FY07 ²			(525,627)		(490,287)
FY04 Carryforward to FY06	<u>35,340</u>		<u>2,711,182</u>		<u>2,907,186</u>
Net Fund Balance	<u>196,004</u>		<u>2,711,182</u>		<u>2,907,186</u>
Per Banner Finance (BFIN)	1,017,609	Staff Ben	2,711,182		3,728,791
	(821,605)	Health	-		(821,605)
	<u>196,004</u>		<u>2,711,182</u>		<u>2,907,186</u>
Difference	-		0		0
Adjusted BFIN	<u>196,004</u>		<u>2,711,182</u>		<u>2,907,186</u>

¹ FY03 Carryforward to FY05 for leave and staff benefits was adjusted for immaterial differences due to rounding of prior year carryforward amounts.

² FY05 Carryforward for staff benefits to be liquidated in FY06 and FY07 by \$1,469,400 and \$1,767,409, respectively. Leave benefit carryforward to be liquidated in FY07.

University of Alaska
 Fringe Benefit Costs and Recovery Summary
 Year Ended June 30, 2005

Schedule 5

	<u>FY05 Actual</u>	<u>FY05 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	13,074,779	13,339,400	264,621
TRS	6,769,122	6,906,400	137,278
ORP	7,133,412	6,781,900	(351,512)
UA Pension	12,895,541	13,734,000	838,459
Medicare & FICA	4,444,670	4,276,500	(168,170)
Health Care	34,713,398	30,588,900	(4,124,498)
Life Insurance	333,327	331,300	(2,027)
Long Term Disability	644,346	636,000	(8,346)
Unemployment	584,408	600,000	15,592
Workers' Compensation	2,177,165	2,023,600	(153,565)
Tuition Waivers	937,088	1,015,000	77,912
Consulting/Printing/Other	421,316	590,300	168,984
Labor Relations	611,285	560,600	(50,685)
Retirement Incentive Program Costs	-	-	-
Total Benefit Costs	84,739,857	81,383,900	(3,355,957)
Staff Benefit Recovery	(82,086,902)	(81,967,755)	119,147
Net Under (Over) Recovery from FY05	2,652,955	(583,855)	(3,236,810)
Carryforward from FY03 ¹	583,854	583,855	1
Staff Benefit Under (Over) Recovery Carryforward to FY06 and FY07²	3,236,809	-	(3,236,809)
Leave Benefits:			
Annual Leave Cost	10,554,060	11,479,197	925,137
Annual Leave Recovery	(11,252,705)	(12,025,450)	(772,745)
Annual Leave Under (Over) Recovery	(698,645)	(546,253)	152,392
Sick Leave Cost including ACCFT bank	6,654,584	6,550,467	(104,117)
Sick Leave Recovery	(6,528,706)	(6,600,764)	(72,058)
Sick Leave Under (Over) Recovery	125,878	(50,297)	(176,175)
Holiday Leave Cost	6,820,162	6,691,313	(128,849)
Holiday Leave Recovery	(7,085,453)	(7,093,485)	(8,032)
Holiday Leave Under (Over) Recovery	(265,291)	(402,172)	(136,881)
Net Under (Over) Recovery from FY05	(838,058)	(998,722)	(160,664)
Carryforward from FY03 ¹	998,722	998,722	(0)
Leave Benefit Under (Over) Recovery Carryforward to FY07	160,664	-	(160,664)

¹ FY03 Leave and staff benefits carryforward to FY05 was adjusted for immaterial difference due to rounding of prior year amounts.

² Staff Benefit Under(Over) Recovery Carryforward to be liquidated in FY06 and FY07 by \$1,469,400 and \$1,767,409, respectively.

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 Union Classified	APT Exempt		UNAC	ACCFT Union Faculty		Temporary Student - SS	Extended Temporary	Student	
FY05 Wage Base, Staff Benefits	57,737,929	10,230,023	54,117,220	22,069,048	61,034,009	18,249,671	13,477,253	13,028,122	985,369	12,622,487	263,551,130
FY05 Average Number of Eligible Employees	1,603	253	971	216	871	298	904	-	35		5,151
PERS:											
FY05 Contribution Rate	10.58%	10.58%	10.58%	10.58%							
PERS Cost	6,008,356	1,084,654	5,589,671	392,098							13,074,779
PERS Rate	10.41%	10.60%	10.33%	1.78%							
TRS:											
FY05 Contribution Rate			16.00%	16.00%	16.00%	16.00%					
TRS Cost			34,013	908,441	4,130,144	1,696,524					6,769,122
TRS Rate			0.06%	4.12%	6.77%	9.30%					
ORP											
FY05 Contribution Rate			13.00%	13.00%	13.00%	13.00%					
ORP Cost			11,587	1,514,675	4,618,496	988,654					7,133,412
ORP Rate			0.02%	6.86%	7.57%	5.42%					
UA Pension Plan:											
2005 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension Contribution	4,161,770	710,277	3,157,434	735,214	2,952,192	1,009,062	167,197				12,893,146
Pension Plan Administration Cost	773	132	587	137	548	187	31				2,395
Pension Cost	4,162,543	710,409	3,158,021	735,351	2,952,740	1,009,249	167,228				12,895,541
Pension Rate	7.21%	6.94%	5.84%	3.33%	4.84%	5.53%	1.24%				
Medicare/Social Security:											
2005 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
2005 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%	1.45%	7.65%	7.65%	7.65%	
Medicare Cost	715,890	122,532	637,211	241,088	692,355	190,464	192,009	174,324	13,259		2,979,132
Social Security Cost							675,181	733,860	56,497		1,465,538
Total Medicare/Social Security Cost	715,890	122,532	637,211	241,088	692,355	190,464	867,190	908,184	69,756		4,444,670
Medicare/Social Security Rate	1.24%	1.20%	1.18%	1.09%	1.13%	1.04%	6.43%	6.97%	7.08%		
Health Care:											
FY05 Average Number of Eligible Employees	1,603	253	971	216	871	298			35		4,247
Health Care Costs (1)	14,906,661	2,570,149	9,029,549	2,008,633	9,654,945	3,652,117			325,473		42,147,527
Health Care Recoveries (1)	(2,387,690)	(574,328)	(1,446,318)	(321,735)	(1,967,707)	(684,218)			(52,133)		(7,434,129)
Health Care Cost Net of Recovery	12,518,971	1,995,821	7,583,231	1,686,898	7,687,238	2,967,899			273,340		34,713,398
Health Care Rate	21.68%	19.51%	14.01%	7.64%	12.60%	16.26%			27.74%		
Life Insurance:											
FY05 Average Number of Eligible Employees	1,603	253	971	216	871	298					4,212
Life Insurance Cost	126,857	20,022	76,842	17,094	68,929	23,583					333,327
Life Insurance Rate	0.22%	0.20%	0.14%	0.08%	0.11%	0.13%					
Long-Term Disability Insurance:											
LTD Eligible Wages	57,737,929	10,230,023	54,117,220	22,069,048	61,034,009	18,249,671					223,437,900
LTD Cost	166,504	29,501	156,062	63,642	176,009	52,628					644,346
LTD Rate	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%					
Unemployment:											
Unemployment Eligible Wages	57,737,929	10,230,023	54,117,220	22,069,048	61,034,009	18,249,671	13,477,253	13,028,122	985,369		250,928,644
Unemployment Cost	134,471	23,826	126,038	51,398	142,147	42,503	31,388	30,342	2,295		584,408
Unemployment Rate	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		

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</u>	<u>APT Exempt</u>	<u>UNAC</u>	<u>UNAC</u>	<u>ACCFT Union Faculty</u>	<u>Nonunion Adjunct Faculty</u>	<u>Temporary Student - SS</u>	<u>Extended Temporary</u>	<u>Student</u>	<u>Total</u>
FY05 Wage Base, Staff Benefits	57,737,929	10,230,023	54,117,220	22,069,048	61,034,009	18,249,671	13,477,253	13,028,122	985,369	12,622,487	263,551,130
FY05 Average Number of Eligible Employees	1,603	253	971	216	871	298	904	-	35		5,151
Workers' Compensation:											
Adjusted Average Annual Claims	271,243	293,201	82,700	33,725	72,027	21,537	15,905	59,740	4,518		854,596
Percent to Total	31.74%	34.31%	9.67%	3.95%	8.43%	2.52%	1.86%	6.99%	0.53%		100.00%
Claims Forecast Allocated per											
Claims Percentage	573,974	620,440	175,000	71,365	152,415	45,574	33,656	126,416	9,560		1,808,400
Other Costs Allocated Based on Wage Base	84,852	15,034	79,531	32,433	89,695	26,820	19,806	19,146	1,448		368,765
Net Workers' Comp Costs	658,826	635,474	254,531	103,798	242,110	72,394	53,462	145,562	11,008		2,177,165
Workers' Compensation Rate	1.14%	6.21%	0.47%	0.47%	0.40%	0.40%	0.40%	1.12%	1.12%		
Tuition Waivers:											
FY05 Average Number of Eligible Employees	1,603	253	971	216	871	298	904				5,116
Tuition Waiver Cost	319,800	50,474	193,716	43,092	173,766	59,451	96,789 (2)				937,088
Tuition Waiver Rate	0.55%	0.49%	0.36%	0.20%	0.28%	0.33%	0.72%				
Consulting/Printing/Other:											
Consulting/Printing/Other Base	57,737,929	10,230,023	54,117,220	22,069,048	61,034,009	18,249,671	13,477,253	13,028,122	985,369		250,928,644
AHECTE Legal Trust		34,576									34,576
Consulting/Printing/Other Costs	88,988	15,767	83,407	34,013	94,068	28,127	20,772	20,079	1,519		386,740
Total Consulting/Printing/Other	88,988	50,343	83,407	34,013	94,068	28,127	20,772	20,079	1,519		421,316
Consulting/Printing/Other Rate	0.15%	0.49%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%		
Labor Relations:											
Labor Relations Base		10,230,023			61,034,009	18,249,671	13,477,253				102,990,956
Labor Relations Cost		60,718			362,257	108,318	79,992				611,285
Labor Relations Rate		0.59%			0.59%	0.59%	0.59%				
Staff Benefit Carryforward:											
Carryforward from FY03 (3)	(167,447)	(242,893)	332,655	(42,239)	458,344	267,411	(6,309)	6,621	(22,288)		583,855
Carryforward Rate	(0.29%)	(2.37%)	0.61%	(0.19%)	0.75%	1.47%	(0.05%)	0.05%	(2.26%)		

- (1) 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.
- (2) Allocated to FT, FW job groups based on their actual cost. Allocated remaining groups based on headcount.
- (3) Carryforward amounts are from the FY03 staff benefit incurred cost report. There is an immaterial variance of the Carryforward total on this schedule compared to Schedules 4 and 5 due to adjustments for prior year rounding, see note 1 on Schedule 4 and note 2 on Schedule 5

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2005

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	696,840	Annual Leave Adjustment	696,840
1815	Annual Leave-Taken	10,537,324	Annual Leave Usage	10,537,324
1819	Post Employment Benefit Cost	43,008	Consulting/Other	
1924	Employee Flexible Spend.	(36,491)	Consulting/Other	
1931	Employee Assistance Program	107,782	Consulting/Other	
1950	Staff Benefits - Consulting	216,554	Consulting/Other	
1951	S/B Duplic & Office Costs	36,297	Consulting/Other	
1952	Staff Benefits - Travel	19,590	Consulting/Other	386,740
1920	Health Claims	39,412,061	Health	
1921	Admin Cost-Health Program	2,535,792	Health	
1922	COBRA Outsourcing	40,105	Health	
1923	Health Liability Adj	(245,993)	Health	
1926	Health Insurance Premium	405,562	Health	
1973	COBRA/LWOP Health Payment	(268,378)	Health	
1976	Supp Health Recovery	(67,407)	Health	
1977	Spouse/Dependent Health	(2,126,714)	Health	
1978	Employee Defined Contribution	(4,971,630)	Health	34,713,398
1845	Holiday Leave Taken	6,639,299	Holiday/Other Usage	
1855	Military Leave Taken	27,302	Holiday/Other Usage	
1865	Jury Duty Taken	78,600	Holiday/Other Usage	
1866	Jury Duty Pay Back	(9,300)	Holiday/Other Usage	
1881	AHECTE Leave Bank Transfer Out	35,911	Holiday/Other Usage	
1882	AHECTE Leave Bank Transfer In	(35,911)	Holiday/Other Usage	
1885	AHECTE Leave Bank Usage	26,065	Holiday/Other Usage	6,761,966
1932	Labor Relations Expense	611,285	Labor Relations	611,285
1933	AHECTE Contract Costs	34,576	AHECTE Contract Costs	34,576
1918	Civil Service Insurance	1,140	Life Insurance	
1925	Life Insurance	332,187	Life Insurance	333,327
1935	Long Term Disability	644,346	Long Term Disability	644,346
1901	FICA (OASDI) UA Cost	1,465,538	Medicare/Social Security	
1902	Medicare UA Cost	2,979,132	Medicare/Social Security	4,444,670

University of Alaska
 Benefit Costs by Benefit Type
 Year Ended June 30, 2005

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1912	ORP Retirement Benefit	7,133,412	ORP Retirement Benefit	7,133,412
1903	Pension Plan	12,893,146	Pension Plan	
1904	Admin Cost Pension Plan	2,395	Pension Plan	12,895,541
1915	Public Employees Retiremt	13,074,779	PERS Retirement Benefit	13,074,779
1812	Annual Leave Recovery	(11,932,809)	Recovery - annual leave	(11,932,809)
1842	Holiday Leave Recovery	(7,027,258)	Recovery - holiday/other	(7,027,258)
1832	Sick Leave Recovery	(6,574,885)	Recovery - sick leave	(6,574,885)
1972	Staff Benefit Recovery	(82,086,902)	Recovery - staff benefits	(82,086,902)
1835	Sick Leave Taken	6,654,474	Sick Leave usage	
1836	Sick Leave Payback-W/C	(2,788)	Sick Leave usage	
1871	ACCFT Transfer	87,348	Sick Leave usage	
1872	ACCFT Leave Bank	(87,348)	Sick Leave usage	
1875	ACCFT Sick Leave Taken	49,078	Sick Leave usage	6,700,764
1910	Teachers Retirement System	6,769,122	TRS Retirement Benefit	6,769,122
1985	Employee Tuition Waivers	937,088	Tuition Waivers	937,088
1940	Unemployment Compensation	584,408	Unemployment Compensation	584,408
1930	Workers Compensation	2,177,165	Workers Compensation	2,177,165
		<u>1,814,897</u>		<u>1,814,897</u>
			Net Leave Benefit Activity	(838,058)
			Net Staff Benefit Activity	<u>2,652,955</u>
				<u>1,814,897</u>

Labor and Leave Taken per Banner Finance System (BFIN)

Year Ended June 30, 2005

		<u>Committed/Uncommitted Unrestricted Funds</u>			<u>Designated Funds</u>	<u>Auxillary Funds</u>	<u>Restricted Funds</u>	<u>Plant Funds</u>	<u>Agency Funds</u>	
<u>Account Code</u>	<u>Account Code Title</u>	<u>Fund 1</u>	<u>Fund 14</u>	<u>Fund 17</u>	<u>Fund 18</u>	<u>Fund 19</u>	<u>Fund 2 and 3</u>	<u>Fund 5</u>	<u>Fund 9</u>	<u>Total</u>
1005	Construction Sal Transfer	927,609	-	800,610	-	-	-	-	-	1,728,218
1101	Faculty - UNAC Barg Unit < 12 month	41,003,173	1,434,947	9,173	-	-	9,012,312	31,787	-	51,491,391
1102	Faculty-ACCFT Barg Unit < 12 month	14,574,909	5,526	-	-	-	1,427,958	21,472	-	16,029,865
1150	Faculty-Non-Barg Unit < 12 Month	844,661	9,390	-	-	-	1,180,990	-	-	2,035,041
1151	Faculty - Non-barg Unit - 12 month	1,971,311	117,235	-	-	-	601,939	3,164	-	2,693,649
1152	Facult - ACCFT Barg Unit - 12 Month	204,492	-	-	-	-	-	-	-	204,492
1201	Executive	10,948,750	280,610	56,804	3,750	80,102	1,689,127	3,270	-	13,062,413
1251	APT	26,909,907	620,880	2,178,230	27,496	1,289,619	13,476,639	961,112	43,698	45,507,582
1401	Classified (Non-exempt)	32,050,187	391,653	2,512,023	-	1,901,298	8,999,830	273,258	55,172	46,183,421
1501	AHECTE Bargaining Unit	3,476,632	47,511	4,146,759	-	187,785	246,003	38,968	660	8,144,317
1601	Adjunct Faculty Bargaining Unit	9,505,135	3,513	715	-	-	641,430	-	-	10,150,794
1602	Adjunct Faculty Non-bargaining Unit	2,300,079	24,757	-	-	2,637	1,060,732	2,406	3,820	3,394,432
1611	Faculty-UNAC Summer Assign/Overload	3,672,797	146,657	16,816	7,681	-	5,169,826	23,270	-	9,037,047
1612	Faculty-ACCFT Summer Assign/Ove	1,331,098	2,000	-	-	-	287,288	-	-	1,620,385
1613	Faculty-Non-Barg,Summer Assign/Over	161,193	-	-	-	-	313,375	1,464	-	476,033
1615	APT Temporary	453,525	16,614	-	-	17,163	525,962	-	-	1,013,264
1617	APT Extended Temporary	63,252	-	-	-	-	9,171	-	-	72,423
1620	Classified (Non-Exempt) Temporary	2,910,382	84,937	179,989	961	444,382	2,813,578	39,454	14,422	6,488,105
1627	Classif (Non-exempt) Ext Temporary	385,221	4,897	20,408	8,298	14,154	280,884	7,274	-	721,135
1630	AHECTE Union - Temporary	223,931	-	39,033	-	23,783	42,214	4,804	-	333,765
1640	Student Wages - Not Subject to FICA	3,925,458	31,037	156,217	(489)	713,581	970,681	11,457	368,206	6,176,148
1641	Student Wages - Subject to FICA	1,190,526	9,692	93,269	7,205	502,335	653,323	12,603	77,155	2,546,108
1643	Grad Student Wages-Not Sub to FICA	2,459,601	29,424	331	513	9,561	3,191,407	16,686	50	5,707,573
1644	Grad Student Wages - Subjec to FICA	367,457	6,760	5,989	2,957	4,580	2,000,443	-	-	2,388,187
1646	Student - CWS No FICA	171,968	-	-	-	4,733	588,439	-	5,988	771,127
1647	Student - CWS - Subject to FICA	550	-	-	-	-	4,702	-	398	5,649
1651	Overtime - Straight	434,148	4,894	271,059	-	104,720	267,937	2,833	686	1,086,278
1671	Overtime - Premium	220,980	2,447	137,576	-	53,587	120,118	2,222	464	537,394
1711	Modified Duty	26,231	-	-	-	-	-	-	-	26,231
1741	Duty Station Differential	33	-	132	-	-	56,211	-	-	56,376
1761	Awards	45,780	-	-	-	200	-	-	-	45,980
		<u>162,760,977</u>	<u>3,275,382</u>	<u>10,625,134</u>	<u>58,370</u>	<u>5,354,218</u>	<u>55,632,520</u>	<u>1,457,504</u>	<u>570,718</u>	<u>239,734,823</u>
1815	Annual Leave-Taken	-	-	-	10,537,324	-	-	-	-	10,537,324
1835	Sick Leave Taken	-	-	-	6,654,474	-	-	-	-	6,654,474
1845	Holiday Leave Taken	-	-	-	6,639,299	-	-	-	-	6,639,299
1855	Military Leave Taken	-	-	-	27,302	-	-	-	-	27,302
1865	Jury Duty Taken	-	-	-	78,600	-	-	-	-	78,600
1875	ACCFT Sick Leave Taken	-	-	-	49,078	-	-	-	-	49,078
1885	AHECTE Leave Bank Usage	-	-	-	26,065	-	-	-	-	26,065
		-	-	-	<u>24,012,142</u>	-	-	-	-	<u>24,012,142</u>
	Total Salaries & Fringe Benefits per BFIN	<u>162,760,977</u>	<u>3,275,382</u>	<u>10,625,134</u>	<u>24,070,512</u>	<u>5,354,218</u>	<u>55,632,520</u>	<u>1,457,504</u>	<u>570,718</u>	<u>263,746,965</u>

Earn Code	Earnings Code Description	NR	CR	XR	EX, FR, FN	F9	AR, A9	FT,FW	CT, GT, NT, ST, XT	NX, XX	GN,SN	Total
		Classified	AHECTE Union Classified	APT Exempt	Executives & Nonunion Faculty	UNAC	ACCFT Union	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
10	Regular Pay	45,759,091	7,778,014	44,432,878	17,857,963	48,891,175	16,149,226					180,868,347
20	Temporary - Hourly							(1,975)	6,654,894	773,542		7,426,461
25	Temporary - Biweekly								933,395	70,278		1,003,674
30	Temporary Faculty Pay							27,811				27,811
32	Temporary Faculty Pay						(1,000)	2,989,718				2,988,718
35	Union Temporary Faculty Pay							9,654,258				9,654,258
50	Student Hourly										5,866,327	5,866,327
55	Student Workstudy										529,309	529,309
60	Stipend-Graduate								7,579		5,894,504	5,902,083
61	Taxable Stipend-Graduate								2,347,111			2,347,111
64	Stipend-NonGraduate										134,270	134,270
65	Taxable Stipend-NonGraduate								77,470			77,470
70	Student Regular FICA Taxable								2,426,204			2,426,204
75	Student Workstudy FICA Taxable								4,545			4,545
105	CEA Call-in Pay		63,510						302	31		63,843
110	CEA Union Standby Pay		103,787									103,787
115	CEA Tool Allowance		32,400									32,400
140	Adjustments	518	5,091	(37,536)	8,381	72,666	43,587	1,153	106,777	2,758	(31)	203,364
141	FT Adjustment							394,542				394,542
142	Student non FICA Taxable Adj.										113,178	113,178
145	Regular Exempt Multiple PCN			6,368								6,367
150	Biweek Additional Staff Assign	12,341		88,989	2,092							103,422
155	Hourly Additional Assignment	60,645		425		(5,232)						55,838
200	Credit Biweekly Overload				37,813	430,954	358,405					827,172
230	Credit Biweekly Summer Assign				31,782	698,329	562,907					1,293,018
250	Non-Credit Biweekly Overload			75,091		304,432	161,893					541,415
255	Non-Credit Hourly Overload					1,657	3,501					5,159
280	Non-Credit Biweek Summer Assgn				280,399	1,426,987	500,795					2,208,182
285	Non-Credit Hourly Summer Assgn					958	10,993					11,951
290	Contract Extension					7,224,477						7,224,477
320	Shift Differential	54,295	40,563						466	30		95,354
340	Hazard Pay		263									263
350	Emergency/Oncall	13,054										13,054
460	Recognition Leave	5,787		506	2,615							8,909
465	Administrative Leave	20,082	1,274	23,530	6,253				334			51,473
695	Retro Pay Individual	54,290	7,633	67,187	50,124	89,477	52,643	42,042	45,418	149		408,963
696	Retro Pay- Student Fica Exempt										35,706	35,706
760	Piece Rate - \$7.95/Unit				6,284	125,814	33,587	341,757				507,443
	Total General Pay	45,980,103	8,032,535	44,582,346	18,358,797	59,261,695	17,876,538	13,449,307	12,604,496	846,788	12,573,263	233,565,868
300	Overtime Pay	696,651	199,715						155,163	5,744		1,057,273
301	Overtime-Premium Portion	348,406	99,860						77,583	2,872		528,720
305	Student Overtime Fica Exempt										16,440	16,440
306	Student Overtime Premium										8,221	8,221
325	Shift Differential Overtime	98,892	78,025						349			177,267
	Total Overtime Pay	1,143,949	377,600	-	-	-	-	-	233,096	8,615	24,661	1,787,921
90	Sabbatical Pay				86,014	843,032	63,914					992,959
700	Award	5,883		6,380	105	4,856	1,491	750	619			20,085
710	Bonus	55,039	58,950	147,031	41,897	44,450	3,800	500	500	500		352,666
720	Commissions	12,161										12,161
730	Flat Fee	385,059	24,165	108,189	10,796	50,312	27	26,696	189,411	754	2,157	797,567
731	Flat Fee/Miscellaneous										22,405	22,405
740	Housing			2,862	19,748							22,610
765	Pay in Lieu	40,114	1,745	41,867	338,901							422,627
	Total Misc. Pay (no leave accrual)	498,255	84,860	306,328	497,462	942,650	69,232	27,946	190,530	1,254	24,563	2,643,080

Earn Code	Earnings Code Description	NR Classified	CR AHECTE Union Classified	XR APT Exempt	EX, FR, FN Executives & Nonunion Faculty	F9 UNAC	AR, A9 ACCFT Union	FT,FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN,SN Student	Total
500	Annual Leave	3,369,260	666,585	3,184,968	1,129,780		16,053			32,778		8,399,423
501	Annual Leave Retro	4,195	1,028	3,452	3,453							12,127
506	Annual Leave - no doc	214,931	41,786	333,740	44,795					1,391		636,643
510	Annual Leave Payoff	293,201	38,025	318,889	219,997					17,525		887,637
515	Annual Leave Cash-In	197,822	38,891	258,470	96,467					540		592,191
516	Annual Leave Cash-In Retro	72		1,367								1,439
520	Terminal Annual Leave	4,123		11,135	6,369					96		24,600
	Total Annual Leave	4,083,603	789,192	4,112,021	1,500,861	-	16,053	-	-	52,330	-	10,554,060
550	Sick Leave	2,400,600	456,124	1,846,030	452,823	631,080	174,872			20,299		5,981,827
551	Sick Leave Retro	3,202	2,696	1,608	435	87,037						94,978
555	Terminal Sick Leave	8,557	84	1,746	4,750		170			96		15,403
556	Sick Leave - no doc	154,078	14,708	188,225	32,511	171,546				1,308		562,376
	Total Sick Leave	2,566,437	473,612	2,037,609	490,518	889,663	175,042	-	-	21,703	-	6,654,584
400	Holiday Leave	2,335,897	403,371	2,189,606	798,645		10,384			41,813		5,779,714
406	Holiday Leave - no doc	158,785	26,927	228,780	33,340					1,336		449,168
410	Holiday Premium Pay	146,813	40,516							1,167		188,497
420	Personal Holiday Leave	200,279										200,279
421	Personal Holiday Retro	226										226
426	Personal Holiday Leave-no doc	12,249										12,249
430	CEA Business Leave Bank		26,041									26,041
439	Misc Holiday Retro	3,016	556	2,836	1,017	3,016				37		10,478
440	Jury Duty Leave	25,123	9,588	27,353	4,591	5,664	4,812					77,130
450	Military Leave	14,121	499	3,986	8,695							27,302
560	ACCFT Leave						49,078					49,078
	Total Holiday/Other Leave Pay	2,896,509	507,498	2,452,561	846,287	8,680	64,274	-	-	44,353	-	6,820,162
	Total Wage and Leave Taken	57,168,856	10,265,297	53,490,865	21,693,925	61,102,688	18,201,139	13,477,253	13,028,122	975,043	12,622,487	262,025,675
	Wage Base, Leave Benefits	45,980,103	8,032,535	44,582,346	18,358,797	59,261,695	17,876,538	13,449,307	12,604,496	846,788	12,573,263	233,565,868
	Leave Accrual Rates	22.00%	21.60%	20.70%	17.50%	1.40%	1.70%	0.00%	0.00%	15.20%	0.00%	
	Wages Plus Leave Accrual	56,095,725	9,767,563	53,810,892	21,571,586	60,091,359	18,180,439	13,449,307	12,604,496	975,500	12,573,263	259,120,130
	Overtime Pay	1,143,949	377,600	-	-	-	-	-	233,096	8,615	24,661	1,787,921
	Misc. Pay Not Subject to Leave	498,255	84,860	306,328	497,462	942,650	69,232	27,946	190,530	1,254	24,563	2,643,080
	Wage Base, Staff Benefits	57,737,929	10,230,023	54,117,220	22,069,048	61,034,009	18,249,671	13,477,253	13,028,122	985,369	12,622,487	263,551,131

University of Alaska
 Reconciliation of IRS Form 941 to Reported Wages
 Year Ended June 30, 2005

Schedule 10

	<u>University of Alaska</u>
Wages subject to Federal Income Tax reported on form 941	
July - September 2004	54,562,450
October - December 2004	56,067,472
January - March 2005	63,192,801
April - June 2005	63,349,163
 Total	<hr/> 237,171,886
 Less beginning of year accrued wages	(10,702,345)
Plus end of year accrued wages	12,159,289
Plus wages not subject to federal tax	31,683,800
Federal Gross wages overstated 1st Qtr 2005 Form 941	(8,286,955)
UA softledger control	<hr/> 262,025,675
Difference between payroll system extract and adjusted softledger control	<hr/> -
 Total wages per payroll system	<hr/> <hr/> 262,025,675
 Reported Wages per Wage Payment Summary Schedule 9	<hr/> <hr/> 262,025,675

University of Alaska

Schedule 11

Reconciliation of Banner Payroll (BHR) to Banner Finance (BFIN)

Year Ended June 30, 2005

	<u>University of Alaska</u>
Totals UA Payroll per BHR	262,025,675
Duplicate Recording of "Construction" ¹	1,728,218
Processed on BHR and BFIN in Different Years	-
Corrections not Entered to Payroll System but Accounted for Through the W2 Process	2,471
Miscoded Cash Receipts and Invoices	(10,118)
Miscoded/Miskeyed Journal Vouchers	920
Other Miscellaneous Differences	-
Subtotal	<u>263,747,166</u>
Unreconciled Difference Between Banner HR and BFIN	<u>(201)</u>
Total of Labor and Leave Accounts per BFIN	<u><u>263,746,965</u></u>
Per BFIN	
Labor Account Codes	239,734,823
Leave Taken Account Codes	<u>24,012,142</u>
Total per BFIN	<u><u>263,746,965</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:

1. I have reviewed the fringe benefit cost proposal submitted December 23, 2005;
2. All costs included in the proposal dated December 23, 2005, to establish final fringe benefit rates for the period July 1, 2004 – June 30, 2005 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 23, 2005

CERTIFICATE OF FRINGE BENEFIT COSTS

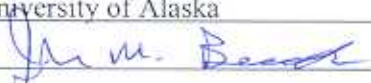
DEPARTMENT OF DEFENSE

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 23, 2005; and
2. All costs included in the proposals, dated December 23, 2005 to establish final fringe benefit rates for the period July 1, 2004 through June 30, 2005, 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 23, 2005