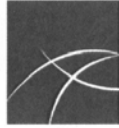


**Statewide Office of Cost Analysis**

Tanya Hollis 907-450-8069  
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 Fairbanks, AK 99775-6540

[www.alaska.edu/controller/cost-analysis](http://www.alaska.edu/controller/cost-analysis)

Date: April 11, 2007

To: Jim Johnsen, Joe Trubacz, Jim Lynch, Myron Dosch, Dave Read, Beth Behner, Mike Humphrey, Vickie Gilligan, Michelle Pope, Dawn Wall, Briana Walters

From: Tanya Hollis, SW Cost Analysis *from for THT*

Re: FY06 Fringe Benefit Incurred Cost Report

Attached is the FY06 Fringe Benefit Incurred Cost Report. A copy of the submittal letter to our cognizant agency is included for your reference.

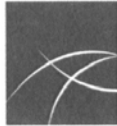
The following table summarizes the final leave and staff benefit rates for FY06 with the negotiated rates for comparison purposes.

<u>Job Group or Employee Class</u>	<u>ECLS</u>	<u>Leave Benefit Rates</u>		<u>Staff Benefit Rates</u>	
		<u>FY06 Negotiated Benefit Rates (1)</u>	<u>FY06 Actual Benefit Rates (1)</u>	<u>FY06 Negotiated Benefit Rates (2)</u>	<u>FY06 Actual Benefit Rates (2)</u>
Classified	NR	21.70%	21.99%	50.00%	48.06%
Classified, AHECTE	CR	23.10%	22.55%	66.20%	56.54%
APT Exempt	XR	19.30%	20.12%	39.60%	38.03%
Executive	EX	16.70%	16.74%	32.30%	31.04%
Faculty, Non-union, 12 mos	FR	16.70%	16.74%	32.30%	31.04%
Faculty, Non-union, < 12 mos	FN	0.90%	1.08%	32.30%	31.04%
Faculty, UNAC	F9	1.10%	1.23%	35.50%	34.39%
Faculty, ACCFT	AR, A9	1.40%	1.68%	53.80%	48.10%
Faculty, Adjunct	FT, FW	0.00%	0.00%	10.00%	9.93%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	8.70%	8.45%
Extended Temporary	NX, XX	15.40%	15.49%	39.90%	39.99%
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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Many Traditions One Alaska

December 18, 2006

Scott Bukovec  
Government Negotiator  
Indirect Cost Branch  
Office of Naval Research  
875 N. Randolph Street  
Code 242, Room 372  
Arlington, VA 22203

RE: FY06 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2006 (two copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2005 through June 30, 2006. 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.

Please let me know if you have any questions or if you need additional information.

Sincerely,

A handwritten signature in cursive script that reads "Myron J. Dosch".

Myron J. Dosch

MJD/dcw

Enclosure (2)

cc: Robert Kratochvil, DCAA, Pacific Branch (0 enclosures)  
Christopher Mahan, DCAA, Alaska Suboffice (1 enclosure)  
Sandra Thomson, ONR Seattle Regional Office (1 enclosure)

UNIVERSITY OF ALASKA  
FRINGE BENEFIT REPORT  
YEAR ENDED JUNE 30, 2006



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	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	<u>Classified</u>	AHECTE Union <u>Classified</u>	<u>APT Exempt</u>	<u>UNAC</u>		ACCFT Union <u>Faculty</u>	Union & Nonunion <u>Adjunct Faculty</u>	Temporary <u>Student - SS</u>	Extended <u>Temporary</u>	<u>Student</u>	
FY06 Staff Benefits Wage Base	62,032,412	10,428,205	54,723,209	22,800,866	63,430,184	18,927,755	14,409,891	12,950,949	1,037,137	12,370,338	273,110,946
Staff Benefits:											
PERS	9,584,852	1,596,072	8,443,159	602,079	-	-	-	-	-	-	20,226,162
TRS	-	-	41,837	1,236,955	5,636,848	2,252,041	-	-	-	-	9,167,681
ORP-Tier 1	-	-	40,737	1,903,052	5,674,751	1,289,438	-	-	-	-	8,907,978
ORP-Tier 2	-	-	-	135,072	310,995	38,221	-	-	-	-	484,288
UA Pension	4,494,741	698,484	3,158,385	779,839	2,975,136	1,033,910	169,167	-	-	-	13,309,662
Medicare & Social Security	771,760	120,219	655,706	258,359	728,906	204,910	927,339	907,134	75,413	-	4,649,746
Health Care	14,116,205	1,935,787	8,053,648	1,883,946	5,125,323	2,687,264	-	-	321,432	-	34,123,605
Life Insurance	102,297	15,015	58,413	13,672	53,590	18,372	-	-	-	-	261,359
Long Term Disability	159,331	26,785	140,557	58,565	162,922	48,616	-	-	-	-	596,776
Unemployment	91,195	15,331	80,449	33,520	93,250	27,826	21,184	19,039	1,525	-	383,319
Workers' Compensation	685,334	617,509	327,969	136,669	243,865	72,847	55,460	128,357	10,255	-	2,278,265
Tuition Waivers	386,865	56,783	220,901	51,705	202,665	69,479	128,608	-	-	-	1,117,006
Consulting/Other	138,040	55,449	121,774	50,738	141,150	42,120	32,066	28,819	2,308	-	612,464
Labor Relations	-	59,887	-	-	364,267	108,698	82,753	-	-	-	615,605
Carryforward from FY04	(666,608)	474,820	(499,176)	(56,545)	(696,512)	886,209	15,279	13,045	3,861	-	(525,627)
Carryforward from FY05	-	268,000	-	-	829,900	371,500	-	-	-	-	1,469,400
Total Staff Benefit Costs	29,864,012	5,940,141	20,844,359	7,087,626	21,847,056	9,151,451	1,431,856	1,096,394	414,794	-	97,677,689
Benefit Rates:											
PERS	15.45%	15.31%	15.43%	2.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20,226,162
TRS	0.00%	0.00%	0.08%	5.43%	8.89%	11.90%	0.00%	0.00%	0.00%	0.00%	9,167,681
ORP-Tier 1	0.00%	0.00%	0.07%	8.35%	8.95%	6.81%	0.00%	0.00%	0.00%	0.00%	8,907,978
ORP-Tier 2	0.00%	0.00%	0.00%	0.59%	0.49%	0.20%	0.00%	0.00%	0.00%	0.00%	484,288
UA Pension	7.25%	6.70%	5.77%	3.42%	4.69%	5.46%	1.17%	0.00%	0.00%	0.00%	13,309,662
Medicare & Social Security	1.24%	1.15%	1.20%	1.13%	1.15%	1.08%	6.44%	7.00%	7.27%	0.00%	4,649,746
Health Care	22.76%	18.56%	14.72%	8.26%	8.08%	14.20%	0.00%	30.99%	0.00%	0.00%	34,123,605
Life Insurance	0.16%	0.14%	0.11%	0.06%	0.08%	0.10%	0.00%	0.00%	0.00%	0.00%	261,359
Long Term Disability	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.00%	0.00%	0.00%	0.00%	596,776
Unemployment	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.00%	383,319
Workers' Compensation	1.10%	5.92%	0.60%	0.60%	0.38%	0.38%	0.38%	0.99%	0.99%	0.00%	2,278,265
Tuition Waivers	0.62%	0.54%	0.40%	0.23%	0.32%	0.37%	0.89%	0.00%	0.00%	0.00%	1,117,006
Consulting/Other	0.22%	0.53%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.00%	612,464
Labor Relations	0.00%	0.57%	0.00%	0.00%	0.57%	0.57%	0.57%	0.00%	0.00%	0.00%	615,605
Carryforward Rate	(1.07%)	7.12%	(0.91%)	(0.25%)	0.21%	6.64%	0.11%	0.10%	0.37%	0.00%	943,773
Actual Rates from HR System	48.14%	56.95%	38.10%	31.09%	34.44%	48.34%	9.93%	8.46%	39.99%	0.00%	97,677,689
Calculation of Carryforward:											
Recovery at Actual HR Rate	29,864,012	5,940,141	20,844,359	7,087,626	21,847,056	9,151,451	1,431,856	1,096,394	414,794	-	97,677,689
Recovery at Negotiated Rate	31,016,206	6,903,472	21,670,391	7,364,680	22,517,715	10,183,132	1,440,989	1,126,733	413,818	-	102,637,136
Calculated Carryforward	(1,152,194)	(963,331)	(826,032)	(277,054)	(670,659)	(1,031,681)	(9,133)	(30,339)	976	-	(4,959,447)
Timing Differences	(50,553)	(42,267)	(36,243)	(12,156)	(29,425)	(45,265)	(401)	(1,331)	43	-	(217,598)
Adjustment to HR Rates	(0.08%)	(0.41%)	(0.07%)	(0.05%)	(0.05%)	(0.24%)	(0.00%)	(0.01%)	0.00%	0.00%	
Actual Rates	48.06%	56.54%	38.03%	31.04%	34.39%	48.10%	9.93%	8.45%	39.99%	0.00%	
Negotiated Rates	50.00%	66.20%	39.60%	32.30%	35.50%	53.80%	10.00%	8.70%	39.90%	0.00%	
Rate Difference	(1.94%)	(9.66%)	(1.57%)	(1.26%)	(1.11%)	(5.70%)	(0.07%)	(0.25%)	0.09%	0.00%	
Carryforward to FY08	(1,202,747)	(1,005,598)	(862,275)	(289,210)	(700,084)	(1,076,946)	(9,534)	(31,670)	1,019	-	(5,177,045)
Federal Participation:											
Federal Benefit Wage Base	9,520,646	340,606	13,091,472	3,987,942	11,613,120	1,357,525	1,274,788	4,981,010	328,432	3,982,157	50,477,698
Federal Participation Percentage	15.35%	3.27%	23.92%	17.49%	18.31%	7.17%	8.85%	38.46%	31.67%	32.19%	

Note: There are immaterial variances due to rounding

Job Group	NR	CR	XR	EX, FR Executives & Nonunion Faculty (1)	FN	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	AHECTE Union Classified	APT Exempt	Nonunion Faculty (1)	Nonunion Faculty (1)	UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY06 Leave Benefits Wage Base	49,849,424	8,137,555	45,636,450	16,297,205	3,481,690	61,053,696	18,549,937	14,372,950	12,644,954	888,961	12,336,913	243,249,735
Negotiated Rates, FY06:												
Annual Leave	9.58%	9.54%	8.69%	9.15%	0.00%	0.00%	0.00%	0.00%	0.00%	6.73%	0.00%	
Sick Leave	5.61%	6.58%	4.83%	2.50%	0.90%	1.10%	1.40%	0.00%	0.00%	3.63%	0.00%	
Holiday/Other Leave	6.51%	6.98%	5.78%	5.05%	0.00%	0.00%	0.00%	0.00%	0.00%	5.04%	0.00%	
	21.70%	23.10%	19.30%	16.70%	0.90%	1.10%	1.40%	0.00%	0.00%	15.40%	0.00%	
Annual Leave Costs:												
Usage	4,492,878	717,986	4,556,410	1,491,216	-	-	14,336	-	-	59,330	-	11,332,156
Reclassify Ineligible Job Groups (2)					-	(2)	(20,121)	(2)				(20,121)
Adjusted Usage	4,492,878	717,986	4,556,410	1,491,216	-	-	(5,785)	-	-	59,330	-	11,312,035
HR Actual Rate	9.01%	8.82%	9.98%	9.15%	0.00%	0.00%	-0.03%	0.00%	0.00%	6.67%	0.00%	
Calculated Recovery	4,775,575	776,323	3,965,808	1,491,194	-	-	-	-	-	59,827	-	11,068,727
Annual Leave Liability Adjustment	(110,138)	(41,676)	(87,350)	(44,423)	-	-	(5,785)	-	-	(162)	-	(289,534)
Timing Differences	5,413	880	4,495	1,690	-	-	-	-	-	68	-	12,546
Adjusted Recovery	4,670,850	735,527	3,882,953	1,448,461	-	-	(5,785)	-	-	59,733	-	10,791,739
FY06 Under (Over) Recovery	(177,972)	(17,541)	673,457	42,755	-	-	-	-	-	(403)	-	520,296
FY04 Under (Over) Recovery	213,807	16,338	(422,394)	(62,705)	-	-	-	-	-	(931)	-	(255,885)
Carryforward to FY08	35,835	(1,203)	251,063	(19,950)	-	-	-	-	-	(1,334)	-	264,411
Sick Leave Costs:												
Usage	2,835,483	488,736	2,219,892	463,365	40,637	799,258	248,732	-	-	30,658	-	7,126,761
Reclassify Ineligible Job Groups (2)					1,887	11,338	69,693					82,918
Adjusted Usage	2,835,483	488,736	2,219,892	463,365	42,524	810,596	318,425	-	-	30,658	-	7,209,679
HRS Actual Rate	5.69%	6.01%	4.86%	2.84%	1.22%	1.33%	1.72%	0.00%	0.00%	3.45%	0.00%	
Calculated Recovery	2,796,553	535,451	2,204,241	407,430	31,335	671,591	259,699	-	-	32,269	-	6,938,569
Timing Differences	(10,965)	(2,099)	(8,643)	(1,598)	(123)	(2,633)	(1,018)	-	-	(127)	-	(27,206)
Adjusted Recovery	2,785,588	533,352	2,195,598	405,832	31,212	668,958	258,681	-	-	32,142	-	6,911,363
FY06 Under (Over) Recovery	49,895	(44,616)	24,294	57,533	11,312	141,638	59,744	-	-	(1,484)	-	298,316
FY04 Under (Over) Recovery	68,907	29,761	(126,129)	(27,671)	(4,811)	(60,063)	(9,935)	-	-	1,027	-	123,344
Carryforward to FY08	118,802	(14,855)	150,423	29,862	6,501	81,575	49,809	-	-	(457)	-	421,660
Holiday/Other Leave Costs:												
Usage	3,202,701	495,534	2,519,619	872,215	1,887	11,338	49,572	-	-	48,247	-	7,201,113
Reclassify Ineligible Job Groups (2)					(1,887)	(2)	(11,338)	(2)				(62,797)
Adjusted Usage	3,202,701	495,534	2,519,619	872,215	-	-	(49,572)	(2)	-	48,247	-	7,138,316
HRS Actual Rate	6.42%	6.09%	5.52%	5.35%	0.00%	0.00%	0.00%	0.00%	0.00%	5.43%	0.00%	
Calculated Recovery	3,245,198	568,001	2,637,787	823,009	-	-	-	-	-	44,804	-	7,318,799
Timing Differences	18,952	3,317	15,405	4,807	-	-	-	-	-	262	-	42,743
Adjusted Recovery	3,264,150	571,318	2,653,192	827,816	-	-	-	-	-	45,066	-	7,361,542
FY06 Under (Over) Recovery	(61,449)	(75,784)	(133,573)	44,399	-	-	-	-	-	3,181	-	(223,226)
FY04 Under (Over) Recovery	57,456	46,963	110,334	(46,228)	-	-	-	-	-	(644)	-	167,881
Carryforward to FY08	(3,993)	(28,821)	(23,239)	(1,829)	-	-	-	-	-	2,537	-	(55,345)
Calculation of Carryforward:												
Combined HRS Actual Rate	21.12%	20.92%	20.36%	17.34%	1.22%	1.33%	1.69%	0.00%	0.00%	15.55%	0.00%	
A/L Liability Adj. & Timing Differences	0.19%	0.49%	0.17%	0.24%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	
FY04 Under (Over) Recovery	0.68%	1.14%	(0.41%)	(0.84%)	(0.14%)	(0.10%)	(0.05%)	0.00%	0.00%	(0.06%)	0.00%	
Total Actual Rates	21.99%	22.55%	20.12%	16.74%	1.08%	1.23%	1.68%	0.00%	0.00%	15.49%	0.00%	
Negotiated Rates	21.70%	23.10%	19.30%	16.70%	0.90%	1.10%	1.40%	0.00%	0.00%	15.40%	0.00%	
Rate Difference	0.29%	(0.55%)	0.82%	0.04%	0.18%	0.13%	0.28%	0.00%	0.00%	0.09%	0.00%	
Carryforward to FY08	150,644	(44,879)	378,247	8,083	6,501	81,575	49,809	-	-	746	-	630,726
Federal Participation:												
Federal Leave Wage Base	7,668,795	235,892	10,942,747	1,923,188	1,726,345	11,366,249	1,338,782	1,274,488	4,913,332	282,446	3,979,045	45,651,309
Federal Participation Percentage	15.38%	2.90%	23.98%	11.80%	49.58%	18.62%	7.22%	8.87%	38.86%	31.77%	32.25%	

(1) Job groups EX and FR are eligible for all leave benefits. Job group FN is eligible for only sick leave. Job groups are recombined for staff benefit calculation.  
(2) Reclassify leave for faculty job groups to sick leave since a separate rate is not negotiated for these job groups.

Note: There are immaterial variances due to rounding

University of Alaska  
 Negotiated Fringe Benefit Rates  
 Year Ended June 30, 2006

Schedule 2

Job Group	NR	CR	XR	EX , FR	FN	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN
		AHECTE Union	APT	Executives & Nonunion	Nonunion	UNAC	ACCFT Union	Union & Non- union Adjunct	Temporary	Extended	
<u>Description</u>	<u>Classified</u>	<u>Classified</u>	<u>Exempt</u>	<u>Faculty</u>	<u>Faculty</u>	<u>Faculty</u>	<u>Faculty</u>	<u>Faculty</u>	<u>Student - SS</u>	<u>Temporary</u>	<u>Student</u>
Leave Benefit Rates	21.70%	23.10%	19.30%	16.70%	0.90%	1.10%	1.40%	0.00%	0.00%	15.40%	0.00%
Staff Benefit Rates	50.00%	66.20%	39.60%	32.30%	32.30%	35.50%	53.80%	10.00%	8.70%	39.90%	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
<b>Benefits</b>																		
PERS	15.58%	15.45%	15.58%	15.31%	15.44%	15.43%	2.87%	2.64%										
TRS					0.08%	0.08%	5.94%	5.43%	8.89%	8.89%	12.38%	11.90%						
ORP-Tier 1						0.07%	8.57%	8.35%	9.52%	8.95%	6.75%	6.81%						
ORP-Tier 2								0.59%		0.49%		0.20%						
UA Pension	7.37%	7.25%	7.04%	6.70%	6.15%	5.77%	3.52%	3.42%	4.99%	4.69%	5.78%	5.46%	1.36%	1.17%				
Medicare/Social Security	1.22%	1.24%	1.22%	1.15%	1.13%	1.20%	1.31%	1.13%	1.19%	1.15%	0.79%	1.08%	6.39%	6.44%	6.87%	7.00%	7.17%	7.27%
Health	24.25%	22.76%	25.53%	18.56%	15.86%	14.72%	8.80%	8.26%	8.51%	8.08%	19.28%	14.20%					30.63%	30.99%
Life	0.23%	0.16%	0.21%	0.14%	0.15%	0.11%	0.08%	0.06%	0.12%	0.08%	0.13%	0.10%						
LTD	0.30%	0.26%	0.30%	0.26%	0.30%	0.26%	0.30%	0.26%	0.30%	0.26%	0.30%	0.26%						
Unemployment	0.28%	0.15%	0.28%	0.15%	0.28%	0.15%	0.28%	0.15%	0.28%	0.15%	0.28%	0.15%	0.28%	0.15%	0.28%	0.15%	0.28%	0.15%
Workers' Comp	1.15%	1.10%	7.12%	5.92%	0.49%	0.60%	0.49%	0.60%	0.42%	0.38%	0.42%	0.38%	0.42%	0.38%	1.21%	0.99%	1.22%	0.99%
Tuition	0.58%	0.62%	0.52%	0.54%	0.38%	0.40%	0.21%	0.23%	0.29%	0.32%	0.34%	0.37%	0.71%	0.89%				
Consulting/Other	0.21%	0.22%	0.52%	0.53%	0.21%	0.22%	0.21%	0.22%	0.21%	0.22%	0.21%	0.22%	0.21%	0.22%	0.21%	0.22%	0.21%	0.22%
Labor Relations			0.55%	0.57%					0.55%	0.57%	0.55%	0.57%	0.55%	0.57%				
Carryforward Rate	(1.12%)	(1.07%)	7.29%	7.12%	(0.92%)	(0.91%)	(0.25%)	(0.25%)	0.20%	0.21%	6.63%	6.64%	0.11%	0.11%	0.10%	0.10%	0.38%	0.37%
Rounding/Timing	(0.05%)	(0.08%)	0.04%	(0.41%)	0.05%	(0.07%)	(0.03%)	(0.05%)	0.03%	(0.05%)	(0.04%)	(0.24%)	(0.03%)	(0.00%)	0.03%	(0.01%)	0.01%	0.00%
Total	50.00%	48.06%	66.20%	56.54%	39.60%	38.03%	32.30%	31.04%	35.50%	34.39%	53.80%	48.10%	10.00%	9.93%	8.70%	8.45%	39.90%	39.99%

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

Key	
	Benefit rates charged from FY06 Staff Benefit Projection
	Actual benefit rates incurred

University of Alaska  
 Fringe Benefit (Over) Under Recovery  
 Year Ended June 30, 2006

Schedule 4

	<u>Leave</u>		<u>Staff Benefit</u>		<u>Total</u>
FY04 Carryforward to FY06	35,340		(525,627)		(490,287)
FY05 Carryforward to FY06 <sup>1</sup>	-		1,469,400		1,469,400
FY06 Net Activity	595,386		(6,120,818)		(5,525,432)
	<hr/>		<hr/>		<hr/>
FY06 Carryforward to FY08	630,726		(5,177,045)		(4,546,319)
FY05 Carryforward to FY07 <sup>1</sup>	160,664		1,767,409		1,928,073
	<hr/>		<hr/>		<hr/>
Net Fund Balance	<u>791,390</u>		<u>(3,409,636)</u>		<u>(2,618,246)</u>
Per Banner Finance (BFIN)	Leave	1,682,676	Staff Ben	(3,409,636)	(1,726,960)
	CBU	(891,286)	Health	-	(891,286)
		<hr/>		<hr/>	<hr/>
		791,390		(3,409,636)	(2,618,246)
		<hr/>		<hr/>	<hr/>
Difference		<u>0</u>		<u>0</u>	<u>0</u>
Adjusted BFIN		<u>791,390</u>		<u>(3,409,636)</u>	<u>(2,618,246)</u>

<sup>1</sup> FY05 Carryforward for staff benefits to be liquidated in FY06 and FY07 by \$1,469,400 and \$1,767,409, respectively.  
 FY05 Carryforward for leave benefits to be liquidated in FY07.

Note: There are immaterial variances due to rounding

	<u>FY06 Actual</u>	<u>FY06 Projected</u>	<u>Variance</u>
<b>Staff Benefits:</b>			
PERS	20,226,162	19,873,600	(352,562)
TRS	9,167,681	9,426,000	258,319
ORP	9,392,266	9,307,100	(85,166)
UA Pension	13,309,662	13,705,400	395,738
Medicare & FICA	4,649,746	4,490,200	(159,546)
Health Care	34,123,605	37,044,700	2,921,095
Life Insurance	261,359	360,000	98,641
Long Term Disability	596,776	700,000	103,224
Unemployment	383,319	710,000	326,681
Workers' Compensation	2,278,265	2,362,000	83,735
Tuition Waivers	1,117,006	994,000	(123,006)
Consulting/Other	612,464	570,000	(42,464)
Labor Relations	615,605	590,000	(25,605)
Retirement Incentive Program Costs	-	-	-
<b>Total Benefit Costs</b>	<u>96,733,916</u>	<u>100,133,000</u>	<u>3,399,084</u>
<b>Staff Benefit Recovery</b>	<u>(102,854,734)</u>	<u>(101,076,773)</u>	<u>1,777,961</u>
<b>Net Under (Over) Recovery from FY06</b>	(6,120,818)	(943,773)	5,177,045
Carryforward from FY04	(525,627)	(525,627)	-
Carryforward from FY05 <sup>1</sup>	1,469,400	1,469,400	-
<b>Staff Benefit Under (Over) Recovery Carryforward to FY08</b>	<u>(5,177,045)</u>	<u>-</u>	<u>5,177,045</u>
<b>Leave Benefits:</b>			
Annual Leave Cost	11,332,156	11,074,147	(258,009)
Annual Leave Recovery	<u>(10,791,739)</u>	<u>(10,818,262)</u>	<u>(26,523)</u>
<b>Annual Leave Under (Over) Recovery</b>	<u>540,417</u>	<u>255,885</u>	<u>(284,532)</u>
Sick Leave Cost including ACCFT bank	7,126,761	6,701,135	(425,626)
Sick Leave Recovery	<u>(6,911,363)</u>	<u>(6,824,479)</u>	<u>86,884</u>
<b>Sick Leave Under (Over) Recovery</b>	<u>215,398</u>	<u>(123,344)</u>	<u>(338,742)</u>
Holiday Leave Cost	7,201,113	6,980,529	(220,584)
Holiday Leave Recovery	<u>(7,361,542)</u>	<u>(7,148,410)</u>	<u>213,132</u>
<b>Holiday Leave Under (Over) Recovery</b>	<u>(160,429)</u>	<u>(167,881)</u>	<u>(7,452)</u>
<b>Net Under (Over) Recovery from FY06</b>	595,386	(35,340)	(630,726)
Carryforward from FY04	35,340	35,340	-
Carryforward from FY05 <sup>1</sup>	-	-	-
<b>Leave Benefit Under (Over) Recovery Carryforward to FY08</b>	<u>630,726</u>	<u>-</u>	<u>(630,726)</u>

<sup>1</sup> FY05 Staff Benefit Under(Over) Recovery Carryforward to be liquidated in FY06 and FY07 by \$1,469,400 and \$1,767,409, respectively.

Note: There are immaterial variances due to rounding

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9	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
	<u>Classified</u>	<u>AHECTE Union Classified</u>	<u>APT Exempt</u>	<u>UNAC</u>	<u>UNAC</u>	<u>Faculty</u>	<u>Adjunct Faculty</u>	<u>Student - SS</u>	<u>Temporary</u>	<u>Student</u>	<u>Total</u>
FY06 Staff Benefits Wage Base	62,032,412	10,428,205	54,723,209	22,800,866	63,430,184	18,927,755	14,409,891	12,950,949	1,037,137	12,370,338	273,110,946
FY06 Average Number of Eligible Employees	1,676	246	957	224	878	301	946		38		5,266
<b>PERS:</b>											
FY06 Contribution Rate	15.58%	15.58%	15.58%	15.58%							
PERS Cost	9,584,852	1,596,072	8,443,159	602,079							20,226,162
PERS Rate	15.45%	15.31%	15.43%	2.64%							
<b>TRS:</b>											
FY06 Contribution Rate			21.00%	21.00%	21.00%	21.00%					
TRS Cost			41,837	1,236,955	5,636,848	2,252,041					9,167,681
TRS Rate			0.08%	5.43%	8.89%	11.90%					
<b>ORP-Tier 1</b>											
FY06 ORP-Tier 1 Contribution Rate			16.33%	16.33%	16.33%	16.33%					
ORP-Tier 1 Cost			40,737	1,903,052	5,674,751	1,289,438					8,907,978
ORP-Tier 1 Rate			0.07%	8.35%	8.95%	6.81%					
<b>ORP-Tier 2:</b>											
FY06 ORP-Tier 2 Contribution Rate			12.00%	12.00%	12.00%	12.00%					
ORP-Tier 2 Cost			-	135,072	310,995	38,221					484,288
ORP-Tier 2 Rate			0.00%	0.59%	0.49%	0.20%					
<b>UA Pension Plan:</b>											
2006 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension Contribution	4,483,451	696,730	3,150,452	777,880	2,967,662	1,031,313	168,742				13,276,230
Pension Contribution - Civil Service Retirement				-	-						-
Pension Plan Administration Cost	11,290	1,754	7,933	1,959	7,474	2,597	425				33,432
Pension Cost	4,494,741	698,484	3,158,385	779,839	2,975,136	1,033,910	169,167				13,309,662
Pension Rate	7.25%	6.70%	5.77%	3.42%	4.69%	5.46%	1.17%				
<b>Medicare/Social Security:</b>											
2006 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
2006 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	771,760	120,219	655,706	258,359	728,906	204,910	204,028	172,929	14,385		3,131,202
Social Security Cost							723,311	734,205	61,028		1,518,544
Total Medicare/Social Security Cost	771,760	120,219	655,706	258,359	728,906	204,910	927,339	907,134	75,413		4,649,746
Medicare/Social Security Rate	1.24%	1.15%	1.20%	1.13%	1.15%	1.08%	6.44%	7.00%	7.27%		
<b>Health Care:</b>											
FY06 Average Health Care Participates (1)	1,581	219	902	211	795	264			36		4,008
Health Care Costs (1)	17,780,013	2,688,547	10,143,942	2,372,918	8,096,898	3,714,116			404,858		45,201,292
Health Care Recoveries (1)	(3,663,808)	(752,760)	(2,090,294)	(488,972)	(2,971,575)	(1,026,852)			(83,426)		(11,077,687)
Health Care Cost Net of Recovery	14,116,205	1,935,787	8,053,648	1,883,946	5,125,323	2,687,264			321,432		34,123,605
Health Care Rate	22.76%	18.56%	14.72%	8.26%	8.08%	14.20%			30.99%		
<b>Life Insurance:</b>											
FY06 Average Number of Eligible Employees	1,676	246	957	224	878	301					4,282
Life Insurance Cost	102,297	15,015	58,413	13,672	53,590	18,372					261,359
Life Insurance Rate	0.16%	0.14%	0.11%	0.06%	0.08%	0.10%					
<b>Long-Term Disability Insurance:</b>											
LTD Eligible Wages	62,032,412	10,428,205	54,723,209	22,800,866	63,430,184	18,927,755					232,342,631
LTD Cost	159,331	26,785	140,557	58,565	162,922	48,616					596,776
LTD Rate	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%					
<b>Unemployment:</b>											
Unemployment Eligible Wages	62,032,412	10,428,205	54,723,209	22,800,866	63,430,184	18,927,755	14,409,891	12,950,949	1,037,137		260,740,608
Unemployment Cost	91,195	15,331	80,449	33,520	93,250	27,826	21,184	19,039	1,525		383,319
Unemployment Rate	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%		

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>ACCFU Union Faculty</u>	<u>Adjunct Faculty</u>	<u>Temporary Student - SS</u>	<u>Extended Temporary</u>	<u>Student</u>	<u>Total</u>
FY06 Staff Benefits Wage Base	62,032,412	10,428,205	54,723,209	22,800,866	63,430,184	18,927,755	14,409,891	12,950,949	1,037,137	12,370,338	273,110,946
FY06 Average Number of Eligible Employees	1,676	246	957	224	878	301	946		38		5,266
Workers' Compensation:											
Adjusted Average Annual Claims	301,255	303,172	126,672	52,779	78,348	23,379	17,799	55,521	4,446		963,371
Percent to Total	31.27%	31.47%	13.15%	5.48%	8.13%	2.43%	1.85%	5.76%	0.46%		100.00%
Claims Forecast Allocated per Claims Percentage	599,196	603,028	251,980	105,008	155,786	46,564	35,450	110,373	8,815		1,916,200
Other Costs Allocated Based on Wage Base	86,138	14,481	75,989	31,661	88,079	26,283	20,010	17,984	1,440		362,065
Net Workers' Comp Costs	685,334	617,509	327,969	136,669	243,865	72,847	55,460	128,357	10,255		2,278,265
Workers' Compensation Rate	1.10%	5.92%	0.60%	0.60%	0.38%	0.38%	0.38%	0.99%	0.99%		
Tuition Waivers:											
FY06 Average Number of Eligible Employees	1,676	246	957	224	878	301	946				5,228
Tuition Waiver Cost	386,865	56,783	220,901	51,705	202,665	69,479	128,608 (2)				1,117,006
Tuition Waiver Rate	0.62%	0.54%	0.40%	0.23%	0.32%	0.37%	0.89%				
Consulting/Other:											
Consulting/Other Base	62,032,412	10,428,205	54,723,209	22,800,866	63,430,184	18,927,755	14,409,891	12,950,949	1,037,137		260,740,608
AHECTE Legal Trust		32,243									32,243
Consulting/Other Costs	138,040	23,206	121,774	50,738	141,150	42,120	32,066	28,819	2,308		580,221
Total Consulting/Other	138,040	55,449	121,774	50,738	141,150	42,120	32,066	28,819	2,308		612,464
Consulting/Other Rate	0.22%	0.53%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%		
Labor Relations:											
Labor Relations Base		10,428,205			63,430,184	18,927,755	14,409,891				107,196,035
Labor Relations Cost		59,887			364,267	108,698	82,753				615,605
Labor Relations Rate		0.57%			0.57%	0.57%	0.57%				
Staff Benefit Carryforward:											
Carryforward from FY04 (3)	(666,608)	474,820	(499,176)	(56,545)	(696,512)	886,209	15,279	13,045	3,861		(525,627)
Carryforward from FY05 (4)		268,000			829,900	371,500					1,469,400
Carryforward to FY06	(666,608)	742,820	(499,176)	(56,545)	133,388	1,257,709	15,279	13,045	3,861		943,773
Carryforward Rate	(1.07%)	7.12%	(0.91%)	(0.25%)	0.21%	6.64%	0.11%	0.10%	0.37%		

- (1) Participants are the average number of actual employees enrolled in one of the health care plans. Costs and Recoveries are allocated to CR, F9, AR, & A9 job groups based on their actual recovery and/or claims costs. Allocated remaining non-union groups based on an average of health care participants.
- (2) Allocated to FT, FW job groups based on their actual cost. Allocated remaining groups based on headcount.
- (3) Carryforward amounts are from the FY04 staff benefit incurred cost report.
- (4) Carryforward amounts are from the FY06 staff benefit cost projections proposal.

Note: There are immaterial variances due to rounding

University of Alaska  
 Benefit Costs by Benefit Type  
 Year Ended June 30, 2006

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	289,533	Annual Leave Adjustment	
1815	Annual Leave-Taken	11,324,463	Annual Leave Usage	11,613,996
1819	Post Employment Benefit Cost	(4,089)	Consulting/Other	
1924	Employee Flexible Spend.	36,820	Consulting/Other	
1931	Employee Assistance Program	104,161	Consulting/Other	
1950	Staff Benefits - Consulting	363,985	Consulting/Other	
1951	S/B Duplic & Office Costs	38,709	Consulting/Other	
1952	Staff Benefits - Travel	40,635	Consulting/Other	580,221
1933	AHECTE Contract Costs	32,243	AHECTE Contract Costs	32,243
1920	Health Claims	41,358,750	Health Care	
1921	Admin Cost-Health Program	2,667,404	Health Care	
1922	COBRA Outsourcing	39,637	Health Care	
1923	Health Liability Adj	145,257	Health Care	
1926	Health Insurance Premium	417,132	Health Care	
1929	Wellness Program	573,112	Health Care	
1973	COBRA/LWOP Health Payment	(202,139)	Health Care	
1977	Spouse/Dependent Health	(3,869,440)	Health Care	
1978	Employee Defined Contribution	(7,006,108)	Health Care	34,123,605
1845	Holiday Leave Taken	7,003,416	Holiday/Other Usage	
1855	Military Leave Taken	26,258	Holiday/Other Usage	
1865	Jury Duty Taken	120,736	Holiday/Other Usage	
1866	Jury Duty Pay Back	(10,555)	Holiday/Other Usage	
1881	AHECTE Leave Bank Transfer Out	36,840	Holiday/Other Usage	
1882	AHECTE Leave Bank Transfer In	(36,840)	Holiday/Other Usage	
1885	AHECTE Leave Bank Usage	16,533	Holiday/Other Usage	7,156,388
1932	Labor Relations Expense	615,605	Labor Relations	615,605
1918	Civil Service Insurance	1,184	Life Insurance	
1925	Life Insurance	260,175	Life Insurance	261,359
1935	Long Term Disability	596,776	Long Term Disability	596,776

University of Alaska  
 Benefit Costs by Benefit Type  
 Year Ended June 30, 2006

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1901	FICA (OASDI) UA Cost	1,518,544	Medicare/Social Security	
1902	Medicare UA Cost	3,131,202	Medicare/Social Security	4,649,746
1912	ORP Retirement Benefit	9,392,266	ORP Retirement Benefit	9,392,266
1903	Pension Plan	13,276,230	Pension Plan	
1904	Admin Cost Pension Plan	33,432	Pension Plan	13,309,662
1915	Public Employees Retiremt	20,226,162	PERS Retirement Benefit	20,226,162
1812	Annual Leave Recovery	(11,073,580)	Recovery - annual leave	(11,073,580)
1842	Holiday Leave Recovery	(7,316,817)	Recovery - holiday/other	(7,316,817)
1832	Sick Leave Recovery	(6,941,495)	Recovery - sick leave	(6,941,495)
1972	Staff Benefit Recovery	(102,854,734)	Recovery - staff benefits	(102,854,734)
1835	Sick Leave Taken	7,126,761	Sick Leave usage	
1836	Sick Leave Payback-W/C	(3,849)	Sick Leave usage	
1871	ACCFT Transfer	83,357	Sick Leave usage	
1872	ACCFT Leave Bank	(83,357)	Sick Leave usage	
1875	ACCFT Sick Leave Taken	33,982	Sick Leave usage	7,156,894
1910	Teachers Retirement System	9,167,681	TRS Retirement Benefit	9,167,681
1985	Employee Tuition Waivers	1,117,006	Tuition Waivers	1,117,006
1940	Unemployment Compensation	383,319	Unemployment Compensation	383,319
1930	Workers Compensation	2,278,265	Workers' Compensation	2,278,265
		<u>(5,525,432)</u>		<u>(5,525,432)</u>
			Net Leave Benefit Activity	595,386
			Net Staff Benefit Activity	(6,120,818)
				<u>(5,525,432)</u>

Note: There are immaterial variances due to rounding

Account Code	Account Code Title	Committed/Uncommitted Unrestricted Funds			Designated Funds	Auxillary 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	1,165,899	-	916,931	-	-	-	-	-	2,082,829
1101	Faculty - UNAC Barg Unit < 12 month	42,513,879	1,602,662	11,566	5,595	-	9,789,088	67,231	325	53,990,346
1102	Faculty-ACCFT Barg Unit < 12 month	15,360,302	6,995	-	-	194	1,442,854	-	-	16,810,346
1150	Faculty-Non-Barg Unit < 12 Month	991,912	6,807	5,062	-	-	1,572,102	-	-	2,575,883
1151	Faculty - Non-barg Unit - 12 month	2,102,966	136,564	-	-	-	774,808	2,897	-	3,017,235
1152	Facult - ACCFT Barg Unit - 12 Month	160,834	-	-	-	-	-	-	-	160,834
1201	Executive	11,563,543	182,120	57,324	-	76,922	1,641,812	136,037	100	13,657,858
1251	APT	27,031,032	487,357	2,159,229	15,724	1,411,558	13,810,511	977,985	85,894	45,979,292
1401	Classified (Non-exempt)	34,800,258	410,921	2,308,227	-	2,017,163	9,882,252	335,348	75,260	49,829,428
1501	AHECTE Bargaining Unit	3,539,549	61,285	4,150,072	-	206,047	273,637	30,991	92	8,261,674
1601	Adjunct Faculty Bargaining Unit	10,036,129	3,560	(465)	-	-	722,330	3,784	1,150	10,766,487
1602	Adjunct Faculty Non-bargaining Unit	2,549,959	13,694	500	600	7,816	1,141,468	3,732	3,014	3,720,783
1611	Faculty-UNAC Summer Assign/Overload	3,631,946	130,534	17,472	4,085	13,500	5,084,800	67,966	1,948	8,952,253
1612	Faculty-ACCFT Summer Assign/Ove	1,361,892	-	-	-	-	355,567	-	-	1,717,458
1613	Faculty-Non-Barg.Summer Assign/Over	191,917	1,200	-	-	-	403,323	2,661	-	599,102
1615	APT Temporary	392,498	17,323	-	-	25,788	448,354	1,313	-	885,276
1617	APT Extended Temporary	23,652	-	-	-	-	12,444	-	-	36,097
1620	Classified (Non-Exempt) Temporary	2,923,969	135,048	198,062	-	480,037	2,763,137	31,972	17,382	6,549,607
1627	Classif (Non-exempt) Ext Temporary	477,279	2,866	19,591	-	25,553	303,494	13,401	488	842,673
1630	AHECTE Union - Temporary	198,989	-	46,956	-	7,858	21,757	11,856	-	287,415
1640	Student Wages - Not Subject to FICA	3,657,363	22,199	110,399	532	738,761	870,771	11,549	336,723	5,748,296
1641	Student Wages - Subject to FICA	1,142,582	22,986	69,991	2,269	485,627	716,755	38,468	57,701	2,536,378
1643	Grad Student Wages-Not Sub to FICA	2,668,728	43,349	9,761	1,310	7,676	3,122,920	23,472	199	5,877,413
1644	Grad Student Wages - Subjec to FICA	232,352	38,294	14,267	5,320	3,860	2,125,157	13,770	150	2,433,170
1646	Student - CWS No FICA	176,910	-	-	-	10,964	556,226	-	3,171	747,271
1647	Student - CWS - Subject to FICA	95	-	-	-	-	4,686	-	-	4,781
1651	Overtime - Straight	502,811	4,324	202,135	-	127,999	264,845	9,312	618	1,112,044
1671	Overtime - Premium	253,539	2,162	107,079	-	63,670	122,483	4,770	345	554,048
1741	Duty Station Differential	13	-	202	-	-	50,239	-	-	50,454
1761	Awards	63,576	-	-	-	240	420	-	-	64,236
Total Labor per BFIN		169,716,373	3,332,250	10,404,361	35,435	5,711,233	58,278,240	1,788,515	584,560	249,850,967
1815	Annual Leave-Taken	-	-	-	11,324,463	-	-	-	-	11,324,463
1835	Sick Leave Taken	-	-	-	7,126,761	-	-	-	-	7,126,761
1845	Holiday Leave Taken	-	-	-	7,003,416	-	-	-	-	7,003,416
1855	Military Leave Taken	-	-	-	26,258	-	-	-	-	26,258
1865	Jury Duty Taken	-	-	-	120,736	-	-	-	-	120,736
1875	ACCFT Sick Leave Taken	-	-	-	33,982	-	-	-	-	33,982
1885	AHECTE Leave Bank Usage	-	-	-	16,533	-	-	-	-	16,533
Total Leave Taken per BFIN		-	-	-	25,652,149	-	-	-	-	25,652,149
Total Labor & Leave Taken per BFIN		169,716,373	3,332,250	10,404,361	25,687,584	5,711,233	58,278,240	1,788,515	584,560	275,503,116

Note: There are immaterial variances due to rounding

Earn Code	Earnings Code Description	NR Classified	CR AHECTE Union Classified	XR APT Exempt	EX, FR Executives & Nonunion Faculty	FN Nonunion Faculty <12 mo	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	Grand Total
10	Regular Pay	49,474,064	7,847,043	45,454,173	16,057,490	2,924,952	50,514,022	16,742,038					189,013,782
20	Temporary - Hourly									6,682,524	848,700		7,531,224
25	Temporary - Biweekly									885,248	35,000		920,248
30	Temporary Faculty Pay								1,000				1,000
32	Temporary Faculty Pay								3,341,172				3,341,172
35	Union Temporary Faculty Pay								10,268,431				10,268,431
50	Student Hourly											5,506,594	5,506,594
55	Student Workstudy											522,919	522,919
60	Stipend-Graduate									15,376		6,002,504	6,017,880
61	Taxable Stipend-Graduate									2,391,039		(696)	2,390,343
64	Stipend-NonGraduate											171,623	171,623
65	Taxable Stipend-NonGraduate									86,438			86,438
70	Student Regular FICA Taxable									2,431,729		(186)	2,431,543
75	Student Workstudy FICA Taxable									5,831			5,831
105	CEA Call-in Pay		80,092							209		244	80,545
110	CEA Union Standby Pay		123,684										123,684
115	CEA Tool Allowance		29,700										29,700
140	Adjustments	21,540	7,124	(21,585)	(6,314)	6,552	244,814	62,618	(1,169)	115,624	1,546	955	431,705
141	FT Adjustment								194,881				194,881
142	Student non FICA Taxable Adj.											94,622	94,622
145	Regular Exempt Multiple PCN								185,071				185,071
150	Biweek Additional Staff Assign			47,626	2,937								50,563
155	Hourly Additional Assignment	80,677											80,677
200	Credit Biweekly Overload				25,150	14,267	450,300	324,329					814,046
230	Credit Biweekly Summer Assign					39,731	811,900	604,766					1,456,397
250	Non-Credit Biweekly Overload				49,081	10,024	263,163	172,092					494,360
255	Non-Credit Hourly Overload							4,743					4,743
280	Non-Credit Biweek Summer Assgn					456,764	1,242,907	581,109					2,280,780
285	Non-Credit Hourly Summer Assgn							10,940					10,940
290	Contract Extension						7,300,324						7,300,324
320	Shift Differential	58,040	39,528							846			98,414
340	Hazard Pay		326										326
350	Emergency/Oncall	19,458											19,458
460	Recognition Leave	4,197		1,136									5,333
465	Administrative Leave	120,799	6,971	82,742	98,254		569	442		5,140	2,470	5,902	323,289
695	Retro Pay Individual	70,649	3,087	72,358	70,607	10,370	65,227	26,770	20,154	24,950	1,001		365,173
696	Retro Pay- Student Fica Exempt											32,676	32,676
760	Piece Rate - \$7.95/Unit					19,030	160,470	20,090	363,410				563,000
	<b>Total General Pay</b>	<b>49,849,424</b>	<b>8,137,555</b>	<b>45,636,450</b>	<b>16,297,205</b>	<b>3,481,690</b>	<b>61,053,696</b>	<b>18,549,937</b>	<b>14,372,950</b>	<b>12,644,954</b>	<b>888,961</b>	<b>12,336,913</b>	<b>243,249,735</b>
300	Overtime Pay	761,984	178,673							148,739	4,715	73	1,094,184
301	Overtime-Premium Portion	380,881	89,338							74,371	2,358		546,948
305	Student Overtime Fica Exempt											12,344	12,344
306	Student Overtime Premium											6,172	6,172
325	Shift Differential Overtime	119,825	71,090							1,015			191,930
	<b>Total Overtime Pay</b>	<b>1,262,690</b>	<b>339,101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>224,125</b>	<b>7,073</b>	<b>18,589</b>	<b>1,851,578</b>
90	Sabbatical Pay				54,982		1,587,885	111,135					1,754,002
700	Award	9,557		2,106	2,139		5,703		24,950				44,455
710	Bonus	54,993	43,700	85,140	28,713		49,129	6,790	150		400		269,015
720	Commissions	14,906											14,906
730	Flat Fee	9,684	28,073	85,905	15,372	200	43,544	194	11,841	81,870	3,803		280,486
731	Flat Fee/Miscellaneous											14,836	14,836
740	Housing			11,549									11,549
765	Pay in Lieu	13,834		94,224	167,597		18,636						294,291
	<b>Total Misc. Pay (no leave accrual)</b>	<b>102,974</b>	<b>71,773</b>	<b>278,924</b>	<b>268,803</b>	<b>200</b>	<b>1,704,897</b>	<b>118,119</b>	<b>36,941</b>	<b>81,870</b>	<b>4,203</b>	<b>14,836</b>	<b>2,683,540</b>

Earn Code	Earnings Code Description	NR Classified	CR AHECTE Union Classified	XR APT Exempt	EX, FR Executives & Nonunion Faculty	FN Nonunion Faculty <12 mo	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	Grand Total
500	Annual Leave	3,740,516	601,688	3,478,758	1,186,157			14,283			39,552		9,060,954
501	Annual Leave Retro	5,937	270	7,021	5,928			53			402		19,611
506	Annual Leave - no doc	230,962	49,366	392,376	51,162								723,866
510	Annual Leave Payoff	293,971	25,484	376,937	152,425						17,024		865,841
515	Annual Leave Cash-In	203,791	39,940	287,447	95,362						2,352		628,892
516	Annual Leave Cash-In Retro	90		1,468	182								1,740
520	Terminal Annual Leave	17,611	1,238	12,403									31,252
	Total Annual Leave	4,492,878	717,986	4,556,410	1,491,216	-	-	14,336	-	-	59,330	-	11,332,156
550	Sick Leave	2,684,839	466,871	1,996,815	447,130	35,650	607,324	182,834			30,541		6,452,001
551	Sick Leave Retro	3,513	899	2,899	1,372	93	23,586	99			31		32,491
555	Terminal Sick Leave	4,254	24	2,512	198		4,570						11,559
556	Sick Leave - no doc	142,877	20,942	217,666	14,665	4,896	163,778	65,799			86		630,710
	Total Sick Leave	2,835,483	488,736	2,219,892	463,365	40,637	799,258	248,732	-	-	30,658	-	7,126,761
400	Holiday Leave	2,580,079	410,281	2,243,855	813,900			8,847			44,738		6,101,700
406	Holiday Leave - no doc	163,834	28,048	231,020	36,531						197		459,630
410	Holiday Premium Pay	172,940	28,775								2,573		204,288
420	Personal Holiday Leave	207,615											207,615
421	Personal Holiday Retro	737											737
426	Personal Holiday Leave-no doc	13,252											13,252
430	CEA Business Leave Bank		16,533										16,533
439	Misc Holiday Retro	5,338	115	4,397	2,734	519	5,071	61			739		18,974
440	Jury Duty Leave	46,782	8,135	38,294	10,616	1,368	6,267	6,682					118,144
450	Military Leave	12,124	3,647	2,053	8,434								26,258
560	ACCFT Leave							33,982					33,982
	Total Holiday/Other Leave Pay	3,202,701	495,534	2,519,619	872,215	1,887	11,338	49,572	-	-	48,247	-	7,201,113
	Total Wage and Leave Taken	61,746,150	10,250,685	55,211,295	19,392,803	3,524,414	63,569,190	18,980,696	14,409,891	12,950,949	1,038,472	12,370,338	273,444,883
	Leave Benefits Wage Base	49,849,424	8,137,555	45,636,450	16,297,205	3,481,690	61,053,696	18,549,937	14,372,950	12,644,954	888,961	12,336,913	243,249,735
	Leave Accrual Rates	21.70%	23.10%	19.30%	16.70%	0.90%	1.10%	1.40%	0.00%	0.00%	15.40%	0.00%	
	Wages Plus Leave Accrual	60,666,748	10,017,331	54,444,285	19,018,838	3,513,025	61,725,287	18,809,636	14,372,950	12,644,954	1,025,861	12,336,913	268,575,828
	Overtime Pay	1,262,690	339,101	-	-	-	-	-	-	224,125	7,073	18,589	1,851,578
	Misc. Pay Not Subject to Leave	102,974	71,773	278,924	268,803	200	1,704,897	118,119	36,941	81,870	4,203	14,836	2,683,540
	Staff Benefits Wage Base	62,032,412	10,428,205	54,723,209	19,287,641	3,513,225	63,430,184	18,927,755	14,409,891	12,950,949	1,037,137	12,370,338	273,110,946

Note: There are immaterial variances due to rounding

University of Alaska  
 Reconciliation of IRS Form 941 to Reported Wages  
 Year Ended June 30, 2006

Schedule 10

	<u>University of Alaska</u>
Wages subject to Federal Income Tax reported on form 941	
July - September 2005	56,758,317
October - December 2005	49,324,536
January - March 2006	65,211,903
April - June 2006	<u>55,129,656</u>
 Total wages subject to Federal Income Tax	 226,424,412
 Less beginning of year accrued wages	 (12,159,289)
Plus end of year accrued wages	13,419,570
Plus wages not subject to federal tax	37,473,841
Revised Federal Gross wages overstated 1st Qtr 2005 Form 941	<u>8,286,349</u>
 Total UA softledger control	 273,444,883
 Difference between payroll system extract and adjusted softledger control	 <u>-</u>
 Total wages per payroll system	 <u><u>273,444,883</u></u>
 Reported Wages per Wage Payment Summary - Schedule 9	 <u><u>273,444,883</u></u>

University of Alaska

Schedule 11

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

Year Ended June 30, 2006

	<u>University of Alaska</u>
Totals UA Payroll per BHR	273,444,883
Duplicate Recording of "Construction" <sup>1</sup>	2,082,829
Processed on BHR and BFIN in Different Years	-
Corrections not Entered to Payroll System but Accounted for Through the W2 Process	(21,756)
Miscoded Cash Receipts and Invoices	(4,681)
Miscoded/Miskeyed Journal Vouchers	320
Other Miscellaneous Differences	-
Subtotal	<u>275,501,595</u>
Unreconciled Difference Between Banner HR and BFIN	<u>1,521</u>
Total of Labor and Leave Accounts per BFIN	<u><u>275,503,116</u></u>
Per BFIN	
Labor Account Codes	249,850,967
Leave Taken Account Codes	<u>25,652,149</u>
Total per BFIN	<u><u>275,503,116</u></u>

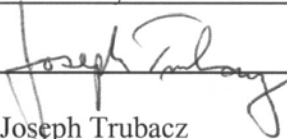
<sup>1</sup> Construction salaries are recorded to labor account codes and to Construction in Progress, acct code 9962. The net impact in the system is zero.

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 18, 2006;
2. All costs included in the proposal dated December 18, 2006, to establish final fringe benefit rates for the period July 1, 2005 – June 30, 2006 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 Trubacz  
Title: Chief Financial Officer  
Date of Execution: 12/15/06

CERTIFICATE OF FRINGE BENEFIT COSTS

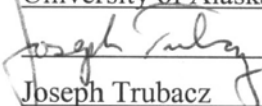
DEPARTMENT OF DEFENSE

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 18, 2006; and
2. All costs included in the proposals, dated December 18, 2006 to establish final fringe benefit rates for the period July 1, 2005 through June 30, 2006, 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 Trubacz  
Title: Chief Financial Officer  
Date of Execution: 12/14/06