

Statewide Office of
Cost Analysis
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UNIVERSITY
of **ALASKA**
 Many Traditions One Alaska

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Date: December 21, 2007

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

From: Tanya Hollis
 SW Cost Analysis

Re: FY07 Fringe Benefit Incurred Cost Report

Attached is the FY07 Fringe Benefit actual rate analysis, including a copy of the submittal letter to our cognizant agency. The following table summarizes the final leave and staff benefit rates for FY07 with the negotiated rates for comparison purposes.

Employee Class Titles (ECLS)	ECLS Groups	Leave Rates		Staff Benefit Rates	
		FY07 Negotiated Benefit Rates ¹	FY07 Actual Benefit Rates ¹	FY07 Negotiated Benefit Rates ²	FY07 Actual Benefit Rates ²
Classified	NR	21.40%	21.77%	57.00%	58.09%
Classified, AHECTE	CR	23.40%	23.50%	63.80%	61.95%
APT Exempt	XR	19.70%	19.98%	44.90%	44.75%
Executive, Nonunion Faculty	EX, FR	17.00%	17.17%	35.40%	35.58%
Nonunion Faculty < 12 Months	FN	1.00%	1.52%	35.40%	35.58%
Union Faculty, UNAC	F9	1.50%	1.65%	46.30%	42.38%
Union Faculty, ACCFT	AR, A9	1.50%	1.44%	55.00%	51.20%
Union Faculty, Adjunct	FT, FW	0.00%	0.00%	9.80%	9.62%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	8.70%	8.42%
Extended Temporary	NX, XX	14.50%	15.20%	45.80%	40.67%
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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December 20, 2007

Brian Kehoe
Government Negotiator
Indirect Cost Branch
Office of Naval Research
875 N. Randolph Street
Code BD0242, Room 371
Arlington, VA 22203

RE: FY07 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2007 (two copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2006 through June 30, 2007. 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 black ink that reads "Myron J. Dosch".

Myron J. Dosch

MJD/dcw

Enclosure (2)

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

UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT
YEAR ENDED JUNE 30, 2007



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
	Classified	AHECTE Union Classified	APT Exempt	UNAC	ACCFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student		
FY07 Staff Benefits Wage Base	65,087,895	10,502,633	58,586,269	23,910,242	67,347,228	20,698,847	14,360,690	13,367,817	1,142,824	12,107,355	287,111,800
Staff Benefits:											
PERS	12,405,737	2,020,974	11,379,824	861,158	-	-	-	-	-	-	26,667,693
TRS	-	-	62,638	1,399,682	6,905,384	2,913,797	-	-	-	-	11,281,501
ORP-Tier 1	10,779	-	51,050	2,226,525	7,038,091	1,602,136	-	-	-	-	10,928,581
ORP-Tier 2 and Tier 3	432,328	45,913	238,651	379,867	867,304	192,140	-	-	-	-	2,156,203
UA Pension	4,534,719	671,354	3,211,452	775,229	3,003,943	1,072,875	161,012	-	-	-	13,430,584
Medicare & Social Security	850,751	127,535	730,431	283,213	802,322	234,526	930,160	949,781	86,205	-	4,994,924
Health Care	17,670,764	2,471,851	10,186,292	2,418,563	7,523,723	3,414,828	-	-	381,305	-	44,067,326
Life Insurance	101,821	14,589	58,713	13,931	53,332	19,013	-	-	-	-	261,399
Long Term Disability	137,617	22,206	123,870	50,554	142,393	43,764	-	-	-	-	520,404
Unemployment	74,859	12,079	67,382	27,500	77,458	23,806	16,517	15,375	1,314	-	316,290
Workers' Compensation	707,586	652,490	335,612	136,870	222,189	68,343	47,470	124,914	10,692	-	2,306,166
Tuition Waivers	449,448	64,396	259,165	61,492	235,413	83,925	132,392	-	-	-	1,286,231
Consulting/Other	91,118	47,510	82,017	33,473	94,281	28,977	20,104	18,714	1,600	-	417,794
Labor Relations	-	59,792	-	-	383,412	117,840	81,756	-	-	-	642,800
Carryforward from FY05	353,326	290,125	(571,501)	(158,419)	1,111,133	755,153	(9,840)	15,756	(18,324)	-	1,767,409
Total Staff Benefit Costs	37,820,853	6,500,814	26,215,596	8,509,638	28,460,378	10,571,123	1,379,571	1,124,540	462,792	-	121,045,305
Benefit Rates:											
PERS	19.06%	19.24%	19.42%	3.60%	-	-	-	-	-	-	26,667,693
TRS	-	-	0.11%	5.85%	10.25%	14.08%	-	-	-	-	11,281,501
ORP-Tier 1	0.02%	-	0.09%	9.31%	10.45%	7.74%	-	-	-	-	10,928,581
ORP-Tier 2 and Tier 3	0.66%	0.44%	0.41%	1.59%	1.29%	0.93%	-	-	-	-	2,156,203
UA Pension	6.97%	6.39%	5.48%	3.24%	4.46%	5.18%	1.12%	-	-	-	13,430,584
Medicare & Social Security	1.31%	1.21%	1.25%	1.18%	1.19%	1.13%	6.48%	7.10%	7.54%	-	4,994,924
Health Care	27.15%	23.54%	17.39%	10.12%	11.17%	16.50%	-	-	33.37%	-	44,067,326
Life Insurance	0.16%	0.14%	0.10%	0.06%	0.08%	0.09%	-	-	-	-	261,399
Long Term Disability	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	-	-	-	-	520,404
Unemployment	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	-	316,290
Workers' Compensation	1.09%	6.21%	0.57%	0.57%	0.33%	0.33%	0.33%	0.93%	0.94%	-	2,306,166
Tuition Waivers	0.69%	0.61%	0.44%	0.26%	0.35%	0.41%	0.92%	-	-	-	1,286,231
Consulting/Other	0.14%	0.45%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	-	417,794
Labor Relations	-	0.57%	-	-	0.57%	0.57%	-	-	-	-	642,800
Carryforward Rate	0.54%	2.76%	(0.98%)	(0.66%)	1.65%	3.65%	(0.07%)	0.12%	(1.60%)	-	1,767,409
Actual Rates from HR System	58.12%	61.89%	44.75%	35.59%	42.26%	51.08%	9.61%	8.41%	40.51%	-	121,045,305
Calculation of Carryforward:											
Recovery at Actual HR Rate	37,820,853	6,500,814	26,215,596	8,509,638	28,460,378	10,571,123	1,379,571	1,124,540	462,792	-	121,045,305
Recovery at Negotiated Rate	37,100,100	6,700,680	26,305,235	8,464,226	31,181,767	11,384,365	1,407,348	1,163,000	523,413	-	124,230,134
Calculated Carryforward	720,753	(199,866)	(89,639)	45,412	(2,721,389)	(813,242)	(27,777)	(38,460)	(60,621)	-	(3,184,829)
Misc Recoveries & Timing Differences	(22,023)	6,107	2,739	(1,388)	83,153	24,849	849	1,175	1,852	-	97,313
Adjustment to HR Rates	(0.03%)	0.06%	0.00%	(0.01%)	0.12%	0.12%	0.01%	0.01%	0.16%	-	-
Actual Rates	58.09%	61.95%	44.75%	35.58%	42.38%	51.20%	9.62%	8.42%	40.67%	-	-
Negotiated Rates	57.00%	63.80%	44.90%	35.40%	46.30%	55.00%	9.80%	8.70%	45.80%	-	-
Rate Difference	1.09%	(1.85%)	(0.15%)	0.18%	(3.92%)	(3.80%)	(0.18%)	(0.28%)	(5.13%)	-	-
Carryforward to FY09	698,730	(193,759)	(86,900)	44,024	(2,638,236)	(788,393)	(26,928)	(37,285)	(58,769)	-	(3,087,516)
Federal Participation:											
Federal Benefit Wage Base	9,774,797	334,372	12,301,197	4,129,741	10,896,998	1,735,583	1,149,886	4,860,226	331,591	3,703,667	49,218,058
Federal Participation Percentage	15.02%	3.18%	21.00%	17.27%	16.18%	8.38%	8.01%	36.36%	29.02%	30.59%	-

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	Total
FY07 Leave Benefits Wage Base	52,499,145	8,133,366	48,666,244	16,961,436	3,767,562	64,684,439	20,220,438	14,346,410	13,101,214	967,783	12,081,193	255,429,230
Negotiated Rates, FY07:												
Annual Leave	9.30%	10.63%	9.30%	9.12%	0.00%	0.00%	0.00%	0.00%	0.00%	7.02%	0.00%	
Sick Leave	5.72%	6.10%	4.74%	2.74%	1.00%	1.50%	1.50%	0.00%	0.00%	2.24%	0.00%	
Holiday/Other Leave	6.38%	6.67%	5.86%	5.14%	0.00%	0.00%	0.00%	0.00%	0.00%	5.24%	0.00%	
	21.40%	23.40%	19.70%	17.00%	1.00%	1.50%	1.50%	0.00%	0.00%	14.50%	0.00%	
Annual Leave Costs:												
Usage	4,746,823	728,030	4,632,299	1,593,413	-	-	11,856	-	-	64,264	-	11,776,685
Reclassify Ineligible Job Groups (2)					-	-	(16,928)	-	-	-	-	(16,928)
Adjusted Usage	4,746,823	728,030	4,632,299	1,593,413	-	-	(5,072)	-	-	64,264	-	11,759,757
HR Actual Rate	9.04%	8.95%	9.52%	9.39%	0.00%	0.00%	-0.03%	0.00%	0.00%	6.64%	0.00%	
Calculated Recovery	4,882,420	864,577	4,525,961	1,546,883	-	-	-	-	-	67,938	-	11,887,779
Annual Leave Liability Adjustment	(184,559)	(33,882)	(285,504)	(95,629)	-	-	(5,072)	-	-	1,223	-	(603,423)
Timing Differences	8,126	1,439	7,533	2,574	-	-	-	-	-	113	-	19,785
Adjusted Recovery	4,705,987	832,134	4,247,990	1,453,828	-	-	(5,072)	-	-	69,274	-	11,304,141
FY07 Under (Over) Recovery	40,836	(104,104)	384,309	139,585	-	-	-	-	-	(5,010)	-	455,616
FY05 Under (Over) Recovery	56,765	82,697	(233,839)	(81,586)	-	-	-	-	-	3,059	-	(172,904)
Carryforward to FY09	97,601	(21,407)	150,470	57,999	-	-	-	-	-	(1,951)	-	282,712
Sick Leave Costs:												
Usage	2,967,114	546,322	2,272,818	451,043	60,203	892,423	220,010	-	-	35,074	-	7,445,007
Reclassify Ineligible Job Groups (2)					-	12,634	74,171	-	-	-	-	86,805
Adjusted Usage	2,967,114	546,322	2,272,818	451,043	60,203	905,057	294,181	-	-	35,074	-	7,531,812
HRS Actual Rate	5.65%	6.72%	4.67%	2.66%	1.60%	1.40%	1.45%	0.00%	0.00%	3.62%	0.00%	
Calculated Recovery	3,002,951	496,135	2,306,780	464,743	37,676	970,267	303,307	-	-	21,678	-	7,603,537
Timing Differences	(13,533)	(2,236)	(10,396)	(2,094)	(170)	(4,373)	(1,367)	-	-	(98)	-	(34,267)
Adjusted Recovery	2,989,418	493,899	2,296,384	462,649	37,506	965,894	301,940	-	-	21,580	-	7,569,270
FY07 Under (Over) Recovery	(22,304)	52,423	(23,566)	(11,606)	22,697	(60,837)	(7,759)	-	-	13,494	-	(37,458)
FY05 Under (Over) Recovery	93,871	(3,320)	52,815	(17,080)	(2,984)	155,612	(1,329)	-	-	(7,944)	-	269,641
Carryforward to FY09	71,567	49,103	29,249	(28,686)	19,713	94,775	(9,088)	-	-	5,550	-	232,183
Holiday/Other Leave Costs:												
Usage	3,378,813	502,870	2,675,145	912,020	-	12,634	57,243	-	-	52,425	-	7,591,150
Reclassify Ineligible Job Groups (2)					-	(12,634)	(57,243)	-	-	-	-	(69,877)
Adjusted Usage	3,378,813	502,870	2,675,145	912,020	-	-	-	-	-	52,425	-	7,521,273
HRS Actual Rate	6.44%	6.18%	5.50%	5.38%	0.00%	0.00%	0.00%	0.00%	0.00%	5.42%	0.00%	
Calculated Recovery	3,349,445	542,496	2,754,509	871,818	-	-	-	-	-	50,712	-	7,568,980
Timing Differences	23,767	3,849	19,545	6,186	-	-	-	-	-	360	-	53,707
Adjusted Recovery	3,373,212	546,345	2,774,054	878,004	-	-	-	-	-	51,072	-	7,622,687
FY07 Under (Over) Recovery	5,601	(43,475)	(98,909)	34,016	-	-	-	-	-	1,353	-	(101,414)
FY05 Under (Over) Recovery	19,548	23,726	52,183	(33,380)	-	-	-	-	-	1,850	-	63,927
Carryforward to FY09	25,149	(19,749)	(46,726)	636	-	-	-	-	-	3,203	-	(37,487)
Calculation of Carryforward:												
Combined HRS Actual Rate	21.13%	21.85%	19.69%	17.43%	1.60%	1.40%	1.42%	0.00%	0.00%	15.68%	0.00%	
A/L Liability Adj. & Timing Differences	0.32%	0.38%	0.55%	0.52%	0.00%	0.01%	0.03%	0.00%	0.00%	(0.17%)	0.00%	
FY05 Under (Over) Recovery	0.32%	1.27%	(0.26%)	(0.78%)	(0.08%)	0.24%	(0.01%)	0.00%	0.00%	(0.31%)	0.00%	
Total Actual Rates	21.77%	23.50%	19.98%	17.17%	1.52%	1.65%	1.44%	0.00%	0.00%	15.20%	0.00%	
Negotiated Rates	21.40%	23.40%	19.70%	17.00%	1.00%	1.50%	1.50%	0.00%	0.00%	14.50%	0.00%	
Rate Difference	0.37%	0.10%	0.28%	0.17%	0.52%	0.15%	(0.06%)	0.00%	0.00%	0.70%	0.00%	
Carryforward to FY09	194,317	7,947	132,993	29,949	19,713	94,775	(9,088)	-	-	6,802	-	477,408
Federal Participation:												
Federal Leave Wage Base	7,904,663	203,434	10,254,690	3,170,176	416,332	10,642,260	1,703,658	1,149,516	4,757,138	271,746	3,701,032	44,174,645
Federal Participation Percentage	15.06%	2.50%	21.07%	18.69%	11.05%	16.45%	8.43%	8.01%	36.31%	28.08%	30.63%	

(1) Benefit groups EX and FR are eligible for all leave benefits. Benefit group FN is eligible for only sick leave. Benefit groups are recombined for staff benefit calculation.

(2) Reclassify leave for faculty benefit groups to sick leave since a separate rate is not negotiated for these benefit groups.

University of Alaska
 Negotiated Fringe Benefit Rates
 Year Ended June 30, 2007

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 Exempt	Executives & Nonunion Faculty	Nonunion Faculty	UNAC Union Faculty	ACCFT Union Faculty	Union & Non- union Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student
<u>Description</u>	<u>Classified</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	21.40%	23.40%	19.70%	17.00%	1.00%	1.50%	1.50%	0.00%	0.00%	14.50%	0.00%	
Staff Benefit Rates	57.00%	63.80%	44.90%	35.40%	35.40%	46.30%	55.00%	9.80%	8.70%	45.80%	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	18.97%	19.06%	19.40%	19.24%	19.06%	19.42%	3.22%	3.60%										
TRS					0.10%	0.11%	6.29%	5.85%	9.99%	10.25%	13.81%	14.08%						
ORP-Tier 1		0.02%			0.04%	0.09%	9.14%	9.31%	10.25%	10.45%	7.30%	7.74%						
ORP-Tier 2 & Tier 3	0.86%	0.66%	0.67%	0.44%	0.74%	0.41%	1.64%	1.59%	1.58%	1.29%	1.46%	0.93%						
UA Pension	7.29%	6.97%	6.93%	6.39%	5.91%	5.48%	3.39%	3.24%	4.84%	4.46%	5.55%	5.18%	1.24%	1.12%				
Medicare/Social Security	1.25%	1.31%	1.19%	1.21%	1.19%	1.25%	1.11%	1.18%	1.13%	1.19%	1.05%	1.13%	6.43%	6.48%	6.97%	7.10%	7.15%	7.54%
Health	25.62%	27.15%	24.25%	23.54%	17.20%	17.39%	9.88%	10.12%	14.78%	11.17%	19.80%	16.50%					38.72%	33.37%
Life	0.15%	0.16%	0.14%	0.14%	0.10%	0.10%	0.06%	0.06%	0.08%	0.08%	0.09%	0.09%						
LTD	0.25%	0.21%	0.25%	0.21%	0.25%	0.21%	0.25%	0.21%	0.25%	0.21%	0.25%	0.21%						
Unemployment	0.20%	0.12%	0.20%	0.12%	0.20%	0.12%	0.20%	0.12%	0.20%	0.12%	0.20%	0.12%	0.20%	0.12%	0.20%	0.12%	0.20%	0.12%
Workers' Comp	1.09%	1.09%	6.44%	6.21%	0.48%	0.57%	0.48%	0.57%	0.39%	0.33%	0.39%	0.33%	0.39%	0.33%	1.22%	0.93%	1.22%	0.94%
Tuition	0.59%	0.69%	0.55%	0.61%	0.40%	0.44%	0.23%	0.26%	0.32%	0.35%	0.37%	0.41%	0.75%	0.92%				
Consulting/Other	0.22%	0.14%	0.51%	0.45%	0.22%	0.14%	0.22%	0.14%	0.22%	0.14%	0.22%	0.14%	0.22%	0.14%	0.22%	0.14%	0.22%	0.14%
Labor Relations			0.59%	0.57%					0.59%	0.57%	0.59%	0.57%	0.59%	0.57%				
Carryforward Rate	0.53%	0.54%	2.65%	2.76%	(1.01%)	(0.98%)	(0.67%)	(0.66%)	1.63%	1.65%	3.88%	3.65%	(0.07%)	(0.07%)	0.12%	0.12%	(1.67%)	(1.60%)
Rounding/Timing	(0.02%)	(0.03%)	0.03%	0.06%	0.02%		(0.04%)	(0.01%)	0.05%	0.12%	0.04%	0.12%	0.05%	0.01%	(0.03%)	0.01%	(0.04%)	0.16%
Total	57.00%	58.09%	63.80%	61.95%	44.90%	44.75%	35.40%	35.58%	46.30%	42.38%	55.00%	51.20%	9.80%	9.62%	8.70%	8.42%	45.80%	40.67%

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

Key	
	Benefit rates charged from FY07 Staff Benefit Projection
	Actual benefit rates incurred

University of Alaska
 Fringe Benefit (Over) Under Recovery
 Year Ended June 30, 2007

Schedule 4

	<u>Leave</u>		<u>Staff Benefit</u>		<u>Total</u>
FY05 Carryforward to FY07	160,664		3,236,809		3,397,473
FY05 Carryforward liquidated in FY06 ¹	-		(1,469,400)		(1,469,400)
FY07 Net Activity	316,744		(4,854,925)		(4,538,181)
	<hr/>		<hr/>		<hr/>
FY07 Carryforward to FY09	477,408		(3,087,516)		(2,610,108)
FY06 Carryforward to FY08	630,726		(5,177,045)		(4,546,319)
	<hr/>		<hr/>		<hr/>
Net Fund Balance	<u>1,108,134</u>		<u>(8,264,561)</u>		<u>(7,156,427)</u>
Per Banner Finance (BFIN)		Leave		Staff Ben	
		2,066,818		(8,263,875)	(6,197,057)
		(958,684)		-	(958,684)
		<hr/>		<hr/>	<hr/>
		1,108,134		(8,263,875)	(7,155,741)
		<hr/>		<hr/>	<hr/>
Difference		-		(686) (a)	(686)
		<hr/>		<hr/>	<hr/>
Adjusted BFIN		<u>1,108,134</u>		<u>(8,264,561)</u>	<u>(7,156,427)</u>
		<hr/>		<hr/>	<hr/>

¹ Portion of FY05 Carryforward for staff benefits that was liquidated in FY06.

(a) JV to be processed in FY08 to correct fund coding errors

University of Alaska
 Fringe Benefit Costs and Recovery Summary
 Year Ended June 30, 2007

Schedule 5

	<u>FY07 Actual</u>	<u>FY07 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	26,667,693	26,394,500	(273,193)
TRS	11,281,501	11,048,700	(232,801)
ORP	13,084,784	13,415,200	330,416
UA Pension	13,430,584	14,361,100	930,516
Medicare & FICA	4,994,924	4,823,100	(171,824)
Health Care	44,067,326	46,266,800	2,199,474
Life Insurance	261,399	260,100	(1,299)
Long Term Disability	520,404	615,200	94,796
Unemployment	316,290	550,000	233,710
Workers' Compensation	2,306,166	2,392,200	86,034
Tuition Waivers	1,286,231	1,141,000	(145,231)
Consulting/Other	417,794	633,000	215,206
Labor Relations	642,800	667,000	24,200
Retirement Incentive Program Costs	-	-	-
Total Benefit Costs	119,277,896	122,567,900	3,290,004
Staff Benefit Recovery	(124,132,106)	(124,335,309)	(203,203)
Miscellaneous Staff Benefit Recoveries	(715)	-	715
Net Under (Over) Recovery from FY07	(4,854,925)	(1,767,409)	3,087,516
Carryforward from FY05	3,236,809	3,236,809	-
Carryforward from FY05 liquidated in FY06 ¹	(1,469,400)	(1,469,400)	-
Staff Benefit Under (Over) Recovery Carryforward to FY09	(3,087,516)	-	3,087,516
Leave Benefits:			
Annual Leave Cost	11,776,685	11,999,444	222,759
Annual Leave Recovery	(11,304,141)	(11,826,540)	(522,399)
Annual Leave Under (Over) Recovery	472,544	172,904	(299,640)
Sick Leave Cost including ACCFT bank	7,445,007	7,346,863	(98,144)
Sick Leave Recovery	(7,569,270)	(7,616,504)	(47,234)
Sick Leave Under (Over) Recovery	(124,263)	(269,641)	(145,378)
Holiday Leave Cost	7,591,150	7,482,589	(108,561)
Holiday Leave Recovery	(7,622,687)	(7,546,516)	76,171
Holiday Leave Under (Over) Recovery	(31,537)	(63,927)	(32,390)
Net Under (Over) Recovery from FY07	316,744	(160,664)	(477,408)
Carryforward from FY05	160,664	160,664	-
Leave Benefit Under (Over) Recovery Carryforward to FY09	477,408	-	(477,408)

¹ FY05 Staff Benefit Under(Over) Recovery Carryforward was liquidated in FY06 by \$1,469,400

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion	F9	AR, A9	FT, FW Union & Nonunion	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	AHECTE Union Classified	APT Exempt	Faculty	UNAC	ACCFT Union Faculty	Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY07 Staff Benefits Wage Base	65,087,895	10,502,633	58,586,269	23,910,242	67,347,228	20,698,847	14,360,690	13,367,817	1,142,824	12,107,355	287,111,800
FY07 Average Number of Eligible Employees	1,703	244	982	233	892	318	910		37		5,319
PERS:											
FY07 PERS-DB Contribution Rate	20.58%	20.58%	20.58%	20.58%							
FY07 PERS-DC Contribution Rate	7.05%	7.05%	7.05%	7.05%							
PERS-DB Cost	12,297,729	1,991,237	11,353,604	861,158							26,503,728
PERS-DC Cost	108,008	29,737	26,220	-							163,965
Total PERS Cost	12,405,737	2,020,974	11,379,824	861,158							26,667,693
PERS Rate	19.06%	19.24%	19.42%	3.60%							
TRS:											
FY07 TRS-DB Contribution Rate			26.00%	26.00%	26.00%	26.00%					
FY07 TRS-DC Contribution Rate			8.75%	8.75%	8.75%	8.75%					
TRS-DB Cost			62,638	1,344,776	6,870,143	2,900,043					11,177,600
TRS-DC Cost			-	54,906	35,241	13,754					103,901
Total TRS Cost			62,638	1,399,682	6,905,384	2,913,797					11,281,501
TRS Rate			0.11%	5.85%	10.25%	14.08%					
ORP-Tier 1											
FY07 ORP-Tier 1 Contribution Rate	21.00%		21.00%	21.00%	21.00%	21.00%					
ORP-Tier 1 Cost	10,779		51,050	2,226,525	7,038,091	1,602,136					10,928,581
ORP-Tier 1 Rate	0.02%		0.09%	9.31%	10.45%	7.74%					
ORP-Tier 2 and Tier 3											
FY07 ORP-Tier 2 Contribution Rate				12.00%	12.00%	12.00%					
FY07 ORP-Tier 3 Contribution Rate	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
ORP-Tier 2 Cost				216,668	397,839	69,085					683,592
ORP-Tier 3 Cost	432,328	45,913	238,651	163,199	469,465	123,055					1,472,611
Net ORP-Tier 2 and Tier 3 Cost	432,328	45,913	238,651	379,867	867,304	192,140					2,156,203
ORP-Tier 2 and Tier 3 Rate	0.66%	0.44%	0.41%	1.59%	1.29%	0.93%					
UA Pension Plan:											
2007 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%			
Pension Contribution	4,528,789	670,476	3,207,253	774,003	2,999,294	1,071,472	160,801				13,412,088
Pension Contribution - Civil Service Retirement				213	722						935
Pension Plan Administration Cost	5,930	878	4,199	1,013	3,927	1,403	211				17,561
Pension Cost	4,534,719	671,354	3,211,452	775,229	3,003,943	1,072,875	161,012				13,430,584
Pension Rate	6.97%	6.39%	5.48%	3.24%	4.46%	5.18%	1.12%				
Medicare/Social Security:											
2007 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
2007 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	850,751	127,535	730,431	283,213	802,322	234,526	205,540	181,774	16,353		3,432,445
Social Security Cost							724,620	768,007	69,852		1,562,479
Total Medicare/Social Security Cost	850,751	127,535	730,431	283,213	802,322	234,526	930,160	949,781	86,205		4,994,924
Medicare/Social Security Rate	1.31%	1.21%	1.25%	1.18%	1.19%	1.13%	6.48%	7.10%	7.54%		
Health Care:											
FY07 Average Health Care Participates (1)	1,622	218	935	222	800	275			35		4,107
Health Care Costs (1)	19,259,895	2,911,515	11,102,344	2,636,065	9,304,399	4,061,341			415,596		49,691,155
Health Care Recoveries (1)	(1,589,131)	(439,664)	(916,052)	(217,502)	(1,780,676)	(646,513)			(34,291)		(5,623,829)
Health Care Cost Net of Recovery	17,670,764	2,471,851	10,186,292	2,418,563	7,523,723	3,414,828			381,305		44,067,326
Health Care Rate	27.15%	23.54%	17.39%	10.12%	11.17%	16.50%			33.37%		
Life Insurance:											
FY07 Average Number of Eligible Employees	1,703	244	982	233	892	318					4,372
Life Insurance Cost	101,821	14,589	58,713	13,931	53,332	19,013					261,399
Life Insurance Rate	0.16%	0.14%	0.10%	0.06%	0.08%	0.09%					
Long-Term Disability Insurance:											
LTD Eligible Wages	65,087,895	10,502,633	58,586,269	23,910,242	67,347,228	20,698,847					246,133,114
LTD Cost	137,617	22,206	123,870	50,554	142,393	43,764					520,404
LTD Rate	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%					

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 Temporary Student - SS	NX, XX Extended Temporary	GN, SN Student	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>Adjunct Faculty</u>	<u>Student - SS</u>	<u>Temporary</u>	<u>Student</u>	<u>Total</u>
FY07 Staff Benefits Wage Base	65,087,895	10,502,633	58,586,269	23,910,242	67,347,228	20,698,847	14,360,690	13,367,817	1,142,824	12,107,355	287,111,800
FY07 Average Number of Eligible Employees	1,703	244	982	233	892	318	910		37		5,319
Unemployment:											
Unemployment Eligible Wages	65,087,895	10,502,633	58,586,269	23,910,242	67,347,228	20,698,847	14,360,690	13,367,817	1,142,824		275,004,445
Unemployment Cost	74,859	12,079	67,382	27,500	77,458	23,806	16,517	15,375	1,314		316,290
Unemployment Rate	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%		
Workers' Compensation:											
Adjusted Average Annual Claims	301,788	300,989	130,389	53,214	73,265	22,518	15,622	52,414	4,481		954,680
Percent to Total	31.61%	31.53%	13.66%	5.57%	7.67%	2.36%	1.64%	5.49%	0.47%		100.00%
Claims Forecast Allocated per Claims Percentage	643,832	642,203	278,227	113,450	156,223	48,068	33,404	111,820	9,573		2,036,800
Other Costs Allocated Based on Wage Base	63,754	10,287	57,385	23,420	65,966	20,275	14,066	13,094	1,119		269,366
Net Workers' Comp Costs	707,586	652,490	335,612	136,870	222,189	68,343	47,470	124,914	10,692		2,306,166
Workers' Compensation Rate	1.09%	6.21%	0.57%	0.57%	0.33%	0.33%	0.33%	0.93%	0.94%		
Tuition Waivers:											
FY07 Average Number of Eligible Employees	1,703	244	982	233	892	318	910				5,282
Tuition Waiver Cost	449,448	64,396	259,165	61,492	235,413	83,925	132,392 (2)				1,286,231
Tuition Waiver Rate	0.69%	0.61%	0.44%	0.26%	0.35%	0.41%	0.92%				
Consulting/Other:											
Consulting/Other Base	65,087,895	10,502,633	58,586,269	23,910,242	67,347,228	20,698,847	14,360,690	13,367,817	1,142,824		275,004,445
AHECTE Legal Trust		32,807									32,807
Consulting/Other Costs	91,118	14,703	82,017	33,473	94,281	28,977	20,104	18,714	1,600		384,987
Total Consulting/Other	91,118	47,510	82,017	33,473	94,281	28,977	20,104	18,714	1,600		417,794
Consulting/Other Rate	0.14%	0.45%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%		
Labor Relations:											
Labor Relations Base		10,502,633			67,347,228	20,698,847	14,360,690				112,909,398
Labor Relations Cost		59,792			383,412	117,840	81,756				642,800
Labor Relations Rate		0.57%			0.57%	0.57%	0.57%				
Staff Benefit Carryforward:											
Carryforward from FY05 (3)	353,326	290,125	(571,501)	(158,419)	1,111,133	755,153	(9,840)	15,756	(18,324)		1,767,409
Carryforward Rate	0.54%	2.76%	(0.98%)	(0.66%)	1.65%	3.65%	(0.07%)	0.12%	(1.60%)		

- (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 benefit groups based on their actual recovery and/or claims costs. Allocated remaining non-union benefit groups based on an average of health care participants.
- (2) Allocated to FT, FW benefit groups based on their actual cost. Allocated remaining benefit groups based on headcount.
- (3) Carryforward amounts are from the FY05 staff benefit incurred cost report.

Note: There are immaterial variances due to rounding

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2007

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	603,423	Annual Leave Adjustment	
1815	Annual Leave-Taken	11,763,223	Annual Leave Usage	12,366,646
1933	AHECTE Contract Costs	32,807	AHECTE Contract Costs	32,807
1819	Post Employment Benefit Cost	145,557	Consulting/Other	
1924	Employee Flexible Spend.	(90,230)	Consulting/Other	
1931	Employee Assistance Program	106,500	Consulting/Other	
1950	Staff Benefits - Consulting	177,022	Consulting/Other	
1951	S/B Duplic & Office Costs	33,736	Consulting/Other	
1952	Staff Benefits - Travel	12,402	Consulting/Other	384,987
1920	Health Claims	45,764,245	Health Care	
1921	Admin Cost-Health Program	2,150,474	Health Care	
1922	COBRA Outsourcing	21,377	Health Care	
1923	Health Liability Adj	458,054	Health Care	
1926	Health Insurance Premium	397,012	Health Care	
1929	Wellness Program	899,993	Health Care	
1973	COBRA/LWOP Health Payment	(284,194)	Health Care	
1977	Spouse/Dependent Health	(1,060,439)	Health Care	
1978	Employee Defined Contribution	(4,279,196)	Health Care	44,067,326
1845	Holiday Leave Taken	7,397,967	Holiday/Other Usage	
1855	Military Leave Taken	19,932	Holiday/Other Usage	
1865	Jury Duty Taken	109,674	Holiday/Other Usage	
1866	Jury Duty Pay Back	(13,334)	Holiday/Other Usage	
1881	AHECTE Leave Bank Transfer Out	35,379	Holiday/Other Usage	
1882	AHECTE Leave Bank Transfer In	(35,379)	Holiday/Other Usage	
1885	AHECTE Leave Bank Usage	22,018	Holiday/Other Usage	7,536,257
1932	Labor Relations Expense	642,800	Labor Relations	642,800
1918	Civil Service Insurance	658	Life Insurance	
1925	Life Insurance	260,741	Life Insurance	261,399
1935	Long Term Disability	520,404	Long Term Disability	520,404
1901	FICA (OASDI) UA Cost	1,562,479	Medicare/Social Security	
1902	Medicare UA Cost	3,432,445	Medicare/Social Security	4,994,924
1912	ORP Retirement Benefit	13,084,784	ORP Retirement Benefit	13,084,784

University of Alaska
 Benefit Costs by Benefit Type
 Year Ended June 30, 2007

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1903	Pension Plan	13,412,088	Pension Plan	
1904	Admin Cost Pension Plan	17,561	Pension Plan	
1917	Civil Service Retirement	935	Pension Plan	13,430,584
1915	Public Employees Retirement	26,667,693	PERS Retirement Benefit	26,667,693
1812	Annual Leave Recovery	(11,894,102)	Recovery - annual leave	(11,894,102)
1842	Holiday Leave Recovery	(7,567,795)	Recovery - holiday/other	(7,567,795)
1832	Sick Leave Recovery	(7,608,370)	Recovery - sick leave	(7,608,370)
1972	Staff Benefit Recovery	(124,132,106)	Recovery - staff benefits	(124,132,106)
1835	Sick Leave Taken	7,445,007	Sick Leave usage	
1836	Sick Leave Payback-W/C	(2,371)	Sick Leave usage	
1871	ACCFT Transfer	95,509	Sick Leave usage	
1872	ACCFT Leave Bank	(95,509)	Sick Leave usage	
1875	ACCFT Sick Leave Taken	41,472	Sick Leave usage	7,484,108
1910	Teachers Retirement System	11,281,501	TRS Retirement Benefit	11,281,501
1985	Employee Tuition Waivers	1,286,231	Tuition Waivers	1,286,231
1940	Unemployment Compensation	316,290	Unemployment Compensation	316,290
1930	Workers Compensation	2,306,166	Workers' Compensation	2,306,166
	Totals	<u>(4,537,466)</u>		<u>(4,537,466)</u>
			Net Leave Benefit Activity	316,744
			Net Staff Benefit Activity	<u>(4,854,210)</u>
			Total Benefit Activity	<u>(4,537,466)</u>

Year Ended June 30, 2007

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	1,495,120	-	887,766	-	-	-	-	-	2,382,886
1101	Faculty - UNAC Barg Unit < 12 month	45,775,616	1,753,088	17,868	-	-	8,965,006	135,272	-	56,646,850
1102	Faculty-ACCFT Barg Unit < 12 month	16,405,380	6,494	-	-	-	1,894,425	-	-	18,306,299
1150	Faculty-Non-Barg Unit < 12 Month	874,298	7,541	-	-	-	1,990,054	-	-	2,871,893
1151	Faculty - Non-barg Unit - 12 month	2,565,695	203,363	-	-	-	687,732	10,022	-	3,466,812
1152	Facult - ACCFT Barg Unit - 12 Month	238,368	-	-	-	-	-	-	-	238,368
1201	Executive	11,751,173	356,143	126,248	-	78,095	1,606,010	92,563	-	14,010,231
1251	APT	29,853,675	681,793	2,540,014	15,518	1,598,549	13,132,085	1,122,119	83,289	49,027,041
1401	Classified (Non-exempt)	36,909,801	601,360	2,520,626	11,173	1,988,245	10,240,050	319,182	72,476	52,662,913
1501	AHECTE Bargaining Unit	3,502,986	34,054	4,237,165	-	214,754	238,196	23,445	635	8,251,235
1601	Adjunct Faculty Bargaining Unit	9,891,598	23,345	2,253	-	157	647,320	(1,809)	-	10,562,864
1602	Adjunct Faculty Non-bargaining Unit	2,707,553	32,596	6,625	-	11,237	1,126,927	-	5,043	3,889,981
1611	Faculty-UNAC Summer Assign/Overload	4,091,103	266,922	6,367	3,000	10,500	5,115,309	97,681	1,200	9,592,082
1612	Faculty-ACCFT Summer Assign/Ove	1,474,073	4,956	5,625	3,000	-	442,750	-	-	1,930,403
1613	Faculty-Non-Barg.Summer Assign/Over	124,190	808	-	-	-	442,603	-	-	567,600
1615	APT Temporary	383,155	15,236	855	5,950	5,671	430,838	25,739	250	867,694
1617	APT Extended Temporary	38,622	-	1,679	-	776	109,356	2,097	-	152,530
1620	Classified (Non-Exempt) Temporary	2,957,004	131,408	285,583	-	412,293	2,561,682	43,678	614	6,392,263
1627	Classif (Non-exempt) Ext Temporary	318,599	9,690	35,838	-	117,757	298,123	-	-	780,007
1630	AHECTE Union - Temporary	260,355	426	35,354	-	26,671	72,107	16,087	-	411,000
1640	Student Wages - Not Subject to FICA	3,358,199	14,943	126,981	-	662,816	623,997	7,589	257,555	5,052,079
1641	Student Wages - Subject to FICA	1,232,996	19,767	68,429	-	479,876	1,030,946	13,655	54,694	2,900,363
1643	Grad Student Wages-Not Sub to FICA	3,194,751	77,746	13,684	-	6,229	2,850,419	99,993	663	6,243,484
1644	Grad Student Wages - Subjec to FICA	306,262	39,264	3,278	5,320	3,542	2,118,855	45,461	500	2,522,483
1646	Student - CWS No FICA	187,325	-	760	-	27,883	629,817	-	9,998	855,783
1647	Student - CWS - Subject to FICA	592	-	-	-	-	16,158	-	-	16,750
1651	Overtime - Straight	501,551	3,406	238,063	-	110,011	291,452	10,035	2,758	1,157,278
1671	Overtime - Premium	252,905	1,712	120,913	-	55,423	127,542	5,104	1,381	564,980
1741	Duty Station Differential	166	-	184	-	-	74,348	323	-	75,021
1761	Awards	50,722	-	400	-	320	-	-	-	51,442
Total Labor per BFIN		180,703,829	4,286,061	11,282,558	43,961	5,810,805	57,764,108	2,068,236	491,057	262,450,615
1815	Annual Leave-Taken	-	-	-	11,763,223	-	-	-	-	11,763,223
1835	Sick Leave Taken	-	-	-	7,445,007	-	-	-	-	7,445,007
1845	Holiday Leave Taken	-	-	-	7,397,967	-	-	-	-	7,397,967
1855	Military Leave Taken	-	-	-	19,932	-	-	-	-	19,932
1865	Jury Duty Taken	-	-	-	109,674	-	-	-	-	109,674
1875	ACCFT Sick Leave Taken	-	-	-	41,472	-	-	-	-	41,472
1885	AHECTE Leave Bank Usage	-	-	-	22,018	-	-	-	-	22,018
Total leave Taken per BFIN		-	-	-	26,799,293	-	-	-	-	26,799,293
Total Labor & Leave Taken per BFIN		180,703,829	4,286,061	11,282,558	26,843,254	5,810,805	57,764,108	2,068,236	491,057	289,249,908

Note: There are immaterial variances due to rounding

Earnings Code	Earnings Code Description	Job Group	NR Classified	CR AHECTE Union Classified	XR APT Exempt	EX, FR Executives & Nonunion Faculty	FN Nonunion Faculty <12 mo	F9 UNAC Union Faculty	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	Grand Total
10	Regular Pay		52,140,470	7,829,524	48,492,730	16,786,581	3,213,679	53,493,016	18,291,349					200,247,348
20	Temporary - Hourly										6,676,166	806,184		7,482,351
25	Temporary - Biweekly										879,947	154,282		1,034,229
30	Temporary Faculty Pay									10,920				10,920
32	Temporary Faculty Pay									3,540,749				3,540,749
35	Union Temporary Faculty Pay									9,969,363				9,969,363
50	Student Hourly												4,739,430	4,739,430
55	Student Workstudy												646,689	646,689
60	Stipend-Graduate										1,740		6,394,537	6,396,277
61	Taxable Stipend-Graduate										2,490,950		696	2,491,647
64	Stipend-NonGraduate												157,830	157,830
65	Taxable Stipend-NonGraduate										93,622			93,622
70	Student Regular FICA Taxable										2,748,398		(898)	2,747,500
75	Student Workstudy FICA Taxable										12,662			12,662
105	CEA Call-in Pay			83,004							451			83,455
110	CEA Union Standby Pay			127,969										127,969
115	CEA Tool Allowance			29,400										29,400
139	Adjustment Units				5	120		8,803	8,400		1,193			18,520
140	Adjustments Hours		21,046	3,728	(21,686)	(23,845)	(8,780)	163,399	50,516	1,527	125,524	2,123		313,552
141	FT Adjustment									151,531				151,531
142	Student non FICA Taxable Adj.												85,608	85,608
145	Regular Exempt Multiple PCN				1,913	6,190								8,103
146	FW Adjustment									291,578				291,578
150	Biweek Additional Staff Assign				55,733	3,823		3,000						62,556
155	Hourly Additional Assignment		64,637		1,399									66,037
200	Credit Biweekly Overload					18,203	19,177	445,799	349,279					832,457
230	Credit Biweekly Summer Assign					29,862	29,862	885,638	617,416					1,532,916
250	Non-Credit Biweekly Overload					29,861	9,835	254,844	185,247					479,786
255	Non-Credit Hourly Overload							30,253	1,475					31,728
280	Non-Credit Biweek Summer Assgn						461,721	1,054,846	668,517					2,185,084
285	Non-Credit Hourly Summer Assgn							4,871	8,525					13,396
290	Contract Extension							8,053,621						8,053,621
320	Shift Differential		62,704	37,782							971			101,457
340	Hazard Pay			67										67
350	Emergency/Oncall		31,807											31,807
460	Recognition Leave		1,831	732	1,387									3,950
465	Administrative Leave		89,552	14,569	78,543	57,110	144	6,391	3,750		755	436	1,521	252,771
695	Retro Pay Individual		87,098	6,591	56,220	83,393	21,904	90,259	15,665	48,417	68,835	4,757		483,139
696	Retro Pay- Student Fica Exempt												55,780	55,780
760	Piece Rate - \$7.95/Unit						20,020	189,700	20,300	332,325				562,345
Total General Pay			52,499,145	8,133,366	48,666,244	16,961,436	3,767,562	64,684,439	20,220,438	14,346,410	13,101,214	967,783	12,081,193	255,429,230
300	Overtime Pay		730,857	216,737							142,614	23,142	(73)	1,113,276
301	Overtime-Premium Portion		365,257	108,370							71,305	11,571		556,503
305	Student Overtime Fica Exempt												8,479	8,479
306	Student Overtime Premium												4,240	4,240
325	Shift Differential Overtime		116,384	66,553							3,611			186,548
Total Overtime Pay			1,212,498	391,660	-	-	-	-	-	-	217,530	34,713	12,645	1,869,046
90	Sabbatical Pay					81,890		1,345,497	161,019					1,588,406
700	Award		11,863		6,145		12,346	4,458	1,118	1,364	250		200	37,744
710	Bonus		112,970	42,850	186,016	136,538	100	76,190	6,574	7,125	5,096		400	573,858
720	Commissions		5,294											5,294
730	Flat Fee		7,978	31,549	72,390	9,250		97,214	6,391	5,792	43,727			274,290
731	Flat Fee/Miscellaneous												12,917	12,917
740	Housing				20,000									20,000
765	Pay in Lieu		3,328		48,224	20,000		169,166						240,718
Total Misc. Pay (no leave accrual)			141,434	74,399	332,775	247,678	12,446	1,692,523	175,102	14,280	49,073	-	13,517	2,753,227

Earnings Code	Job Group Earnings Code Description	NR Classified	CR AHECTE Union Classified	XR APT Exempt	EX, FR Executives & Nonunion Faculty	FN Nonunion Faculty <12 mo	F9 UNAC Union Faculty	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	Grand Total
500	Annual Leave	3,946,296	615,332	3,546,236	1,251,810			11,856			45,091		9,416,621
501	Annual Leave Retro	5,947	195	9,840	3,967						271		20,219
506	Annual Leave - no doc	248,463	43,701	384,740	77,917								754,820
510	Annual Leave Payoff	312,527	15,119	386,278	144,558						16,915		875,396
515	Annual Leave Cash-In	225,118	53,656	281,767	100,401						1,988		662,930
516	Annual Leave Cash-In Retro	315	28		34								377
520	Terminal Annual Leave	8,158		23,438	14,726								46,322
	Total Annual Leave	4,746,823	728,030	4,632,299	1,593,413	-	-	11,856	-	-	64,264	-	11,776,685
550	Sick Leave	2,814,975	509,532	2,027,052	435,025	54,299	687,463	215,162			34,132		6,777,639
551	Sick Leave Retro	3,198	144	3,002	1,622	388	2,178	(96)			385		10,820
555	Terminal Sick Leave	3,981	4,388	1,340	423		5,529				558		16,218
556	Sick Leave - no doc	144,961	32,259	241,424	13,973	5,516	197,253	4,945					640,330
	Total Sick Leave	2,967,114	546,322	2,272,818	451,043	60,203	892,423	220,010	-	-	35,074	-	7,445,007
400	Holiday Leave	2,718,590	410,008	2,368,982	850,694			12,094			49,496		6,409,864
406	Holiday Leave - no doc	179,718	28,634	258,953	51,045								518,351
410	Holiday Premium Pay	182,077	29,945								2,258		214,279
420	Personal Holiday Leave	222,539											222,539
421	Personal Holiday Retro	893											893
426	Personal Holiday Leave-no doc	14,711											14,711
430	CEA Business Leave Bank		21,959										21,959
439	Misc Holiday Retro	6,855	359	5,449	3,976		609				672		17,920
440	Jury Duty Leave	41,473	6,541	39,208	6,305		12,024	3,678					109,230
450	Military Leave	11,957	5,422	2,553									19,932
560	ACCFT Leave							41,471					41,472
	Total Holiday/Other Leave Pay	3,378,813	502,870	2,675,145	912,020	-	12,634	57,243	-	-	52,425	-	7,591,150
	Total Wage and Leave Taken	64,945,827	10,376,647	58,579,281	20,165,590	3,840,211	67,282,019	20,684,649	14,360,690	13,367,817	1,154,259	12,107,355	286,864,345
	Leave Benefits Wage Base	52,499,145	8,133,366	48,666,244	16,961,436	3,767,562	64,684,439	20,220,438	14,346,410	13,101,214	967,783	12,081,193	255,429,230
	Leave Accrual Rates	21.40%	23.40%	19.70%	17.00%	1.00%	1.50%	1.50%	0.00%	0.00%	14.50%	0.00%	
	Wages Plus Leave Accrual	63,733,963	10,036,574	58,253,494	19,844,880	3,805,238	65,654,705	20,523,745	14,346,410	13,101,214	1,108,111	12,081,193	282,489,527
	Overtime Pay	1,212,498	391,660	-	-	-	-	-	-	217,530	34,713	12,645	1,869,046
	Misc. Pay Not Subject to Leave	141,434	74,399	332,775	247,678	12,446	1,692,523	175,102	14,280	49,073	-	13,517	2,753,227
	Staff Benefits Wage Base	65,087,895	10,502,633	58,586,269	20,092,558	3,817,684	67,347,228	20,698,847	14,360,690	13,367,817	1,142,824	12,107,355	287,111,800

Note: There are immaterial variances due to rounding

University of Alaska
 Reconciliation of IRS Form 941 to Reported Wages
 Year Ended June 30, 2007

Schedule 10

Wages subject to Federal Income Tax reported on form 941	
July - September 2006	60,488,297
October - December 2006	62,531,858
January - March 2007	70,837,173
April - June 2007	59,330,431
	<hr/>
Total wages subject to Federal Income Tax	253,187,759
Less beginning of year accrued wages	(13,419,570)
Plus end of year accrued wages	14,160,748
Plus wages not subject to federal tax	32,935,408
	<hr/>
Total UA softledger control	286,864,345
Difference between payroll system extract and adjusted softledger control	-
	<hr/>
Total wages per payroll system	286,864,345
	<hr/> <hr/>
Reported Wages per Wage Payment Summary Schedule 9	286,864,345
	<hr/> <hr/>

University of Alaska

Schedule 11

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

Year Ended June 30, 2007

Totals UA Payroll per BHR	286,864,345
Duplicate Recording of "Construction" ¹	2,382,886
Processed on BHR and BFIN in Different Years	-
Corrections not Entered to Payroll System but Accounted for through the W2 Process	7,023
Miscoded Cash Receipts and Invoices	(225)
Miscoded/Miskeyed Journal Vouchers	-
Other Miscellaneous Differences	-
Subtotal	<u>289,254,029</u>
Unreconciled Difference Between Banner HR and BFIN	<u>(4,121)</u>
Total of Labor and Leave Accounts per BFIN	<u><u>289,249,908</u></u>
Per BFIN	
Labor Account Codes	262,450,615
Leave Taken Account Codes	<u>26,799,293</u>
Total per BFIN	<u><u>289,249,908</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

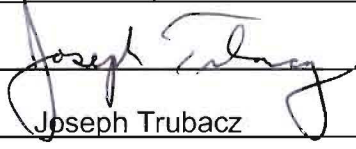
UNIVERSITY OF ALASKA

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

1. I have reviewed the fringe benefit cost proposal submitted December 20, 2007;
2. All costs included in the proposal dated December 20, 2007, to establish final fringe benefit rates for the period July 1, 2006 – June 30, 2007 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: 12/20/07

CERTIFICATE OF FRINGE BENEFIT COSTS

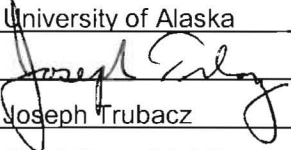
DEPARTMENT OF DEFENSE

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 20, 2007; and
2. All costs included in the proposals, dated December 20, 2007 to establish final fringe benefit rates for the period July 1, 2006 through June 30, 2007, 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:	12/20/07