

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

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Date: December 22, 2008

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

From: Tanya Hollis 
 Director, SW Cost Analysis

Re: FY08 Fringe Benefit Incurred Cost Report

Attached is the FY08 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 FY08 with the negotiated rates for comparison purposes.

Employee Class Titles (ECLS)	ECLS Groups	Leave Rates		Staff Benefit Rates	
		FY08 Negotiated Benefit Rates ¹	FY08 Actual Benefit Rates ¹	FY08 Negotiated Benefit Rates ²	FY08 Actual Benefit Rates ²
Classified	NR	21.40%	21.59%	60.70%	57.79%
Classified, AHECTE	CR	21.80%	22.20%	58.20%	50.77%
APT Exempt	XR	20.70%	21.18%	48.70%	45.37%
Executive, Nonunion Faculty	EX, FR	17.50%	18.67%	33.10%	31.48%
Nonunion Faculty < 12 Months	FN	1.20%	1.97%	33.10%	31.48%
Union Faculty, UNAC	F9	1.40%	1.71%	36.50%	35.12%
Union Faculty, UAFT	AR, A9	1.80%	1.37%	39.50%	34.22%
Union Faculty, Adjunct	FT, FW	0.00%	0.00%	9.80%	9.51%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	8.50%	8.03%
Extended Temporary	NX, XX	15.40%	14.19%	47.60%	44.15%
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 22, 2008

Scott Bukovec
Government Negotiator
Indirect Cost Branch
Office of Naval Research
875 N. Randolph Street
Code BD0242, Room 368
Arlington, VA 22203

RE: FY08 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2008 (two copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2007 through June 30, 2008. 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: Glade Stott, 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, 2008



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		

E-Class	NR	CR	XR	EX, FN, FR	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 Faculty	UAFT Union Faculty (1)	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY08 Staff Benefits Wage Base	67,209,200	10,833,300	64,072,500	24,373,700	73,131,200	21,550,300	15,223,500	13,778,500	1,031,400	12,426,000	303,629,600
Staff Benefits:											
PERS	12,604,100	2,141,600	12,402,700	1,033,800	-	-	-	-	-	-	28,182,200
TRS	-	-	22,100	702,500	3,529,700	1,403,000	-	-	-	-	5,657,300
ORP-Tier 1	8,700	-	68,700	1,896,200	6,532,600	1,436,600	-	-	-	-	9,942,800
ORP-Tier 2 and Tier 3	1,127,000	131,300	708,800	467,800	1,532,600	350,700	-	-	-	-	4,318,200
UA Pension	4,442,200	663,300	3,294,800	720,100	3,094,800	1,078,500	153,500	-	-	-	13,447,200
Medicare & Social Security	890,800	140,500	807,800	295,400	899,200	255,900	998,400	989,800	76,700	-	5,354,500
Health Care	19,557,600	2,603,700	11,783,600	2,562,700	9,527,300	3,578,500	-	-	367,900	-	49,981,300
Life Insurance	87,800	13,100	52,900	11,500	48,200	16,300	-	-	-	-	229,800
Long Term Disability	135,300	21,800	129,000	49,000	147,200	43,400	-	-	-	-	525,700
Unemployment	69,900	11,300	66,700	25,400	76,100	22,400	15,800	14,300	1,100	-	303,000
Workers' Compensation	657,300	633,600	340,600	129,500	254,100	75,000	52,800	121,600	9,100	-	2,273,600
Tuition Waivers	476,500	71,300	287,100	62,600	261,200	88,100	128,500	-	-	-	1,375,300
Consulting/Other	83,200	47,600	79,300	30,200	90,500	26,700	18,800	17,100	1,300	-	394,700
Labor Relations	-	65,100	-	-	439,600	129,500	91,500	-	-	-	725,700
Carryforward from FY06	(1,202,700)	(1,005,600)	(862,300)	(289,200)	(700,100)	(1,076,900)	(9,500)	(31,700)	1,000	-	(5,177,000)
Total Staff Benefit Costs	38,937,700	5,538,600	29,181,800	7,697,500	25,733,000	7,427,700	1,449,800	1,111,100	457,100	-	117,534,300
Benefit Rates:											
PERS	18.75%	19.77%	19.36%	4.24%	-	-	-	-	-	-	28,182,200
TRS	-	-	0.03%	2.88%	4.83%	6.51%	-	-	-	-	5,657,300
ORP-Tier 1	0.01%	-	0.11%	7.78%	8.93%	6.67%	-	-	-	-	9,942,800
ORP-Tier 2 and Tier 3	1.68%	1.21%	1.11%	1.92%	2.10%	1.63%	-	-	-	-	4,318,200
UA Pension	6.61%	6.12%	5.14%	2.95%	4.23%	5.00%	1.01%	-	-	-	13,447,200
Medicare & Social Security	1.33%	1.30%	1.26%	1.21%	1.23%	1.19%	6.56%	7.18%	7.44%	-	5,354,500
Health Care	29.10%	24.03%	18.39%	10.51%	13.03%	16.61%	-	-	35.67%	-	49,981,300
Life Insurance	0.13%	0.12%	0.08%	0.05%	0.07%	0.08%	-	-	-	-	229,800
Long Term Disability	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	-	-	-	-	525,700
Unemployment	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	-	303,000
Workers' Compensation	0.98%	5.85%	0.53%	0.53%	0.35%	0.35%	0.35%	0.88%	0.88%	-	2,273,600
Tuition Waivers	0.71%	0.66%	0.45%	0.26%	0.36%	0.41%	0.84%	-	-	-	1,375,300
Consulting/Other	0.12%	0.44%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	-	394,700
Labor Relations	-	0.60%	-	-	0.60%	0.60%	0.60%	-	-	-	725,700
Carryforward Rate	(1.79%)	(9.28%)	(1.35%)	(1.19%)	(0.96%)	(5.00%)	(0.06%)	(0.23%)	0.10%	-	(5,177,000)
Actual Rates from HR System	57.93%	51.12%	45.53%	31.56%	35.19%	34.47%	9.52%	8.05%	44.31%	-	117,534,300
Calculation of Carryforward:											
Recovery at Actual HR Rate	38,937,700	5,538,600	29,181,800	7,697,500	25,733,000	7,427,700	1,449,800	1,111,100	457,100	-	117,534,300
Recovery at Negotiated Rate	40,796,000	6,305,000	31,203,300	8,067,700	26,692,900	8,512,400	1,491,900	1,171,200	491,100	-	124,731,500
Calculated Carryforward	(1,858,300)	(766,400)	(2,021,500)	(370,200)	(959,900)	(1,084,700)	(42,100)	(60,100)	(34,000)	-	(7,197,200)
Misc Recoveries & Timing Differences	(93,000)	(38,400)	(101,200)	(18,500)	(48,000)	(54,300)	(2,100)	(3,000)	(1,700)	-	(360,200)
Adjustment to HR Rates	(0.14%)	(0.35%)	(0.16%)	(0.08%)	(0.07%)	(0.25%)	(0.01%)	(0.02%)	(0.16%)	-	-
Actual Rates	57.79%	50.77%	45.37%	31.48%	35.12%	34.22%	9.51%	8.03%	44.15%	-	-
Negotiated Rates	60.70%	58.20%	48.70%	33.10%	36.50%	39.50%	9.80%	8.50%	47.60%	-	-
Rate Difference	(2.91%)	(7.43%)	(3.33%)	(1.62%)	(1.38%)	(5.28%)	(0.29%)	(0.47%)	(3.45%)	-	-
Carryforward to FY10	(1,951,300)	(804,800)	(2,122,700)	(388,700)	(1,007,900)	(1,139,000)	(44,200)	(63,100)	(35,700)	-	(7,557,400)
Federal Participation:											
Federal Benefit Wage Base	9,193,700	222,800	13,471,300	3,407,700	11,691,300	1,375,600	1,191,300	4,873,900	240,400	3,901,800	49,569,800
Federal Participation Percentage	13.68%	2.06%	21.03%	13.98%	15.99%	6.38%	7.83%	35.37%	23.31%	31.40%	-

(1) In FY08, the bargaining unit for e-classes AR and A9 was renamed from Alaska Community Colleges' Federation of Teachers (ACCF) to University of Alaska Federation of Teachers (UAFT)
 Note: Amounts have been rounded to the nearest hundred dollars

E-Class	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 ⁽¹⁾	Nonunion Faculty ⁽¹⁾	UNAC Faculty	UAFT Union Faculty ⁽²⁾	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY08 Leave Benefits Wage Base	54,174,200	8,516,300	52,880,400	17,678,100	3,195,100	70,177,800	20,888,000	15,213,900	13,506,800	840,700	12,395,800	269,467,100
Negotiated Rates, FY08:												
Annual Leave	9.17%	9.60%	10.18%	9.16%						6.65%		
Sick Leave	5.85%	6.10%	5.02%	3.00%	1.20%	1.40%	1.80%			3.20%		
Holiday/Other Leave	6.38%	6.10%	5.50%	5.34%						5.55%		
	21.40%	21.80%	20.70%	17.50%	1.20%	1.40%	1.80%			15.40%		
Annual Leave Costs:												
Usage	4,935,700	840,900	5,088,800	1,660,100	-	-	26,100	-	-	52,700		12,604,300
Reclassify Ineligible Job Groups					- ⁽³⁾	- ⁽³⁾	(26,200) ⁽³⁾	- ⁽³⁾	-			(26,200)
Adjusted Usage	4,935,700	840,900	5,088,800	1,660,100	-	-	(100)	-	-	52,700		12,578,100
HRS Actual Rate	9.11%	9.87%	9.62%	9.39%			0.00%			6.27%		
Calculated Recovery	4,967,800	817,600	5,383,200	1,619,300	-	-	-	-	-	55,900		12,843,800
Annual Leave Liability Adjustment	(42,400)	16,500	(372,300)	(99,600)	-	-	(100)	-	-	7,000		(490,900)
Timing Differences	(2,400)	(400)	(2,600)	(800)	-	-	-	-	-	-		(6,200)
Adjusted Recovery	4,923,000	833,700	5,008,300	1,518,900	-	-	(100)	-	-	62,900		12,346,700
FY08 Under (Over) Recovery	12,700	7,200	80,500	141,200	-	-	-	-	-	(10,200)		231,400
FY06 Under (Over) Recovery	35,800	(1,200)	251,100	(20,000)	-	-	-	-	-	(1,300)		264,400
Carryforward to FY10	48,500	6,000	331,600	121,200	-	-	-	-	-	(11,500)		495,800
Sick Leave Costs:												
Usage	3,095,100	574,000	2,447,200	587,200	55,300	1,108,100	189,500	-	-	28,000		8,084,400
Reclassify Ineligible Job Groups					1,300 ⁽³⁾	8,500 ⁽³⁾	47,200 ⁽³⁾	-	-			57,000
Adjusted Usage	3,095,100	574,000	2,447,200	587,200	56,600	1,116,600	236,700	-	-	28,000		8,141,400
HRS Actual Rate	5.71%	6.74%	4.63%	3.32%	1.77%	1.59%	1.13%			3.33%		
Calculated Recovery	3,169,200	519,500	2,654,600	530,300	38,300	982,500	376,000	-	-	26,900		8,297,300
Timing Differences	(1,400)	(200)	(1,100)	(200)	-	(400)	(200)	-	-	-		(3,500)
Adjusted Recovery	3,167,800	519,300	2,653,500	530,100	38,300	982,100	375,800	-	-	26,900		8,293,800
FY08 Under (Over) Recovery	(72,700)	54,700	(206,300)	57,100	18,300	134,500	(139,100)	-	-	1,100		(152,400)
FY06 Under (Over) Recovery	118,800	(14,900)	29,900	29,900	6,500	81,600	49,800	-	-	(500)		421,600
Carryforward to FY10	46,100	39,800	(55,900)	87,000	24,800	216,100	(89,300)	-	-	600		269,200
Holiday/Other Leave Costs:												
Usage	3,478,800	538,500	2,913,800	946,000	1,300	8,500	21,000	-	-	44,900		7,952,800
Reclassify Ineligible Job Groups		- ⁽⁴⁾			(1,300) ⁽³⁾	(8,500) ⁽³⁾	(21,000) ⁽³⁾	- ⁽³⁾	- ⁽⁴⁾			(30,800)
Adjusted Usage	3,478,800	538,500	2,913,800	946,000	-	-	-	-	-	44,900		7,922,000
HRS Actual Rate	6.42%	6.32%	5.51%	5.35%						5.34%		
Calculated Recovery	3,456,300	519,500	2,908,400	944,000	-	-	-	-	-	46,700		7,874,900
Timing Differences	7,000	1,100	5,900	1,900	-	-	-	-	-	100		16,000
Adjusted Recovery	3,463,300	520,600	2,914,300	945,900	-	-	-	-	-	46,800		7,890,900
FY08 Under (Over) Recovery	15,500	17,900	(500)	100	-	-	-	-	-	(1,900)		31,100
FY06 Under (Over) Recovery	(4,000)	(28,800)	(23,200)	(1,800)	-	-	-	-	-	2,500		(55,300)
Carryforward to FY10	11,500	(10,900)	(23,700)	(1,700)	-	-	-	-	-	600		(24,200)
Calculation of Carryforward:												
Combined HRS Actual Rate	21.24%	22.93%	19.76%	18.06%	1.77%	1.59%	1.13%			14.94%		
AL Liability Adj & Timing Differences	0.07%	(0.20%)	0.70%	0.56%						(0.84%)		
FY06 Under (Over) Recovery	0.28%	(0.53%)	0.72%	0.05%	0.20%	0.12%	0.24%			0.09%		
Total Actual Rates	21.59%	22.20%	21.18%	18.67%	1.97%	1.71%	1.37%			14.19%		
Negotiated Rates	21.40%	21.80%	20.70%	17.50%	1.20%	1.40%	1.80%			15.40%		
Rate Difference	0.19%	0.40%	0.48%	1.17%	0.77%	0.31%	(0.43%)			(1.21%)		
Carryforward to FY10	106,100	34,900	252,000	206,500	24,800	216,100	(89,300)	-	-	(10,300)		740,800
Federal Participation:												
Federal Leave Wage Base	7,424,700	135,500	11,135,400	1,686,900	1,408,400	11,299,600	1,351,300	1,191,100	4,790,500	178,300	3,901,200	44,502,900
Federal Participation Percentage	13.71%	1.59%	21.06%	9.54%	44.08%	16.10%	6.47%	7.83%	35.47%	21.21%	31.47%	

(1) EX and FR e-classes are eligible for all leave benefits. E-class FN is eligible for only sick leave. These e-classes are pooled for the staff benefit calculation.

(2) In FY08, the bargaining unit for e-classes AR and A9 was renamed from Alaska Community Colleges' Federation of Teachers (ACCF) to University of Alaska Federation of Teachers (UAFT)

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

(4) Reclassify CEA Business Leave Bank for temporary AHECTE Union Classified (CT) to AHECTE Union Classified (CR) Holiday/Other Leave Costs.

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
 Negotiated Fringe Benefit Rates
 Year Ended June 30, 2008

Schedule 2

	E-Class	NR	CR AHECTE Union	XR APT Exempt	EX, FR Executives & Nonunion Faculty (1)	FN Nonunion Faculty (1)	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty (2)	FT, FW Union & Non-Union Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student
<u>Description</u>		<u>Classified</u>	<u>Classified</u>									
Leave Benefit Rates		21.40%	21.80%	20.70%	17.50%	1.20%	1.40%	1.80%	0.00%	0.00%	15.40%	0.00%
Staff Benefit Rates		60.70%	58.20%	48.70%	33.10%	33.10%	36.50%	39.50%	9.80%	8.50%	47.60%	0.00%

- (1) E-classes EX and FR are eligible for all leave benefits. E-class FN is eligible for only sick leave. E-classes are recombined for staff benefit calculation.
- (2) In FY08, the bargaining unit for e-classes AR and A9 was renamed from Alaska Community Colleges' Federation of Teachers (ACCFT) to University of Alaska Federation of Teachers (UAFT)

Employee Classes	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	20.06%	18.75%	20.21%	19.77%	20.46%	19.36%	3.32%	4.24%										
TRS					0.04%	0.03%	2.80%	2.88%	4.81%	4.83%	6.46%	6.51%						
ORP-Tier 1		0.01%			0.09%	0.11%	8.92%	7.78%	9.81%	8.93%	7.53%	6.67%						
ORP-Tier 2 & Tier 3	0.83%	1.68%	0.52%	1.21%	0.69%	1.11%	1.90%	1.92%	1.60%	2.10%	1.25%	1.63%						
UA Pension	7.12%	6.61%	6.46%	6.12%	5.73%	5.14%	3.25%	2.95%	4.65%	4.23%	5.38%	5.00%	1.17%	1.01%				
Medicare/Social Security	1.24%	1.33%	1.15%	1.30%	1.20%	1.26%	1.13%	1.21%	1.15%	1.23%	1.08%	1.19%	6.44%	6.56%	7.34%	7.18%	7.27%	7.44%
Health	30.66%	29.10%	30.60%	24.03%	20.29%	18.39%	11.45%	10.51%	13.49%	13.03%	20.67%	16.61%					38.88%	35.67%
Life	0.15%	0.13%	0.13%	0.12%	0.10%	0.08%	0.06%	0.05%	0.08%	0.07%	0.09%	0.08%						
LTD	0.21%	0.20%	0.21%	0.20%	0.21%	0.20%	0.21%	0.20%	0.21%	0.20%	0.21%	0.20%						
Unemployment	0.12%	0.10%	0.12%	0.10%	0.12%	0.10%	0.12%	0.10%	0.12%	0.10%	0.12%	0.10%	0.12%	0.10%	0.12%	0.10%	0.12%	0.10%
Workers' Comp	1.10%	0.98%	6.76%	5.85%	0.58%	0.53%	0.58%	0.53%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	1.02%	0.88%	1.03%	0.88%
Tuition Waivers	0.70%	0.71%	0.58%	0.66%	0.46%	0.45%	0.26%	0.26%	0.35%	0.36%	0.42%	0.41%	0.94%	0.84%				
Consulting/Other	0.21%	0.12%	0.48%	0.44%	0.21%	0.12%	0.21%	0.12%	0.21%	0.12%	0.21%	0.12%	0.21%	0.12%	0.21%	0.12%	0.21%	0.12%
Labor Relations			0.67%	0.60%					0.67%	0.60%	0.67%	0.60%	0.67%	0.60%				
Carryforward Rate	(1.75%)	(1.79%)	(9.68%)	(9.28%)	(1.45%)	(1.35%)	(1.16%)	(1.19%)	(1.00%)	(0.96%)	(4.99%)	(5.00%)	(0.06%)	(0.06%)	(0.23%)	(0.23%)	0.10%	0.10%
Rounding	0.05%		(0.01%)		(0.03%)		0.05%				0.05%		(0.04%)		0.04%		(0.01%)	
Total	60.70%	57.93%	58.20%	51.12%	48.70%	45.53%	33.10%	31.56%	36.50%	35.19%	39.50%	34.47%	9.80%	9.52%	8.50%	8.05%	47.60%	44.31%

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

Key	
■	Benefit rates charged from FY08 Staff Benefit Projection
□	Actual benefit rates incurred

University of Alaska
 Fringe Benefit (Over) Under Recovery
 Year Ended June 30, 2008

Schedule 4

	<u>Leave</u>		<u>Staff Benefit</u>		<u>Total</u>
FY06 Carryforward to FY08	630,700		(5,177,000)		(4,546,300)
FY08 Net Activity	110,100		(2,380,400)		(2,270,300)
	<hr/>		<hr/>		<hr/>
FY08 Carryforward to FY10	740,800		(7,557,400)		(6,816,600)
FY07 Carryforward to FY09	477,400		(3,087,400)		(2,610,000)
	<hr/>		<hr/>		<hr/>
Net Fund Balance	<u>1,218,200</u>		<u>(10,644,800)</u>		<u>(9,426,600)</u>
Per Banner Finance (BFIN)					
	Leave Benefit	2,258,700	Staff Benefit	(10,644,800)	(8,386,100)
	CBU	(1,046,000)	Health	-	(1,046,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,212,700		(10,644,800)		(9,432,100)
	<hr/>		<hr/>		<hr/>
Difference	<u>5,500</u>	(a)	<u>-</u>		<u>5,500</u>
Adjusted BFIN	<u>1,218,200</u>		<u>(10,644,800)</u>		<u>(9,426,600)</u>

(a) Correction processed in FY09

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
 Fringe Benefit Costs and Recovery Summary
 Year Ended June 30, 2008

Schedule 5

	<u>FY08 Actual</u>	<u>FY08 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	28,182,200	28,911,400	729,200
TRS	5,657,300	5,486,400	(170,900)
ORP	14,261,000	13,665,800	(595,200)
UA Pension	13,447,200	14,385,700	938,500
Medicare & FICA	5,354,500	5,070,700	(283,800)
Health Care	49,981,300	53,516,400	3,535,100
Life Insurance	229,800	263,500	33,700
Long Term Disability	525,700	527,000	1,300
Unemployment	303,000	340,000	37,000
Workers' Compensation	2,273,600	2,480,400	206,800
Tuition Waivers	1,375,300	1,358,000	(17,300)
Consulting/Other	394,700	625,000	230,300
Labor Relations	725,700	788,000	62,300
	<hr/>	<hr/>	<hr/>
Total Benefit Costs	122,711,300	127,418,300	4,707,000
Staff Benefit Recovery	(124,702,400)	(122,241,300)	2,461,100
Miscellaneous Staff Benefit Recoveries	(389,300)	-	389,300
	<hr/>	<hr/>	<hr/>
Net Under (Over) Recovery from FY08	(2,380,400)	5,177,000	7,557,400
Carryforward from FY06	(5,177,000)	(5,177,000)	-
	<hr/>	<hr/>	<hr/>
Staff Benefit Under (Over) Recovery Carryforward to FY10	<u>(7,557,400)</u>	<u>-</u>	<u>7,557,400</u>
Leave Benefits:			
Annual Leave Cost	12,604,400	12,229,800	(374,600)
Annual Leave Recovery	(12,346,700)	(12,494,200)	(147,500)
	<hr/>	<hr/>	<hr/>
Annual Leave Under (Over) Recovery	257,700	(264,400)	(522,100)
Sick Leave Cost including ACCFT bank	8,084,400	7,697,500	(386,900)
Sick Leave Recovery	(8,293,800)	(8,119,200)	174,600
	<hr/>	<hr/>	<hr/>
Sick Leave Under (Over) Recovery	(209,400)	(421,700)	(212,300)
Holiday Leave Cost	7,952,700	7,751,900	(200,800)
Holiday Leave Recovery	(7,890,900)	(7,696,500)	194,400
	<hr/>	<hr/>	<hr/>
Holiday Leave Under (Over) Recovery	61,800	55,400	(6,400)
Net Under (Over) Recovery from FY08	110,100	(630,700)	(740,800)
Carryforward from FY06	630,700	630,700	-
	<hr/>	<hr/>	<hr/>
Leave Benefit Under (Over) Recovery Carryforward to FY10	<u>740,800</u>	<u>-</u>	<u>(740,800)</u>

Note: Amounts have been rounded to the nearest hundred dollars

E-Class	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW Union & Nonunion	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	AHECTE Union Classified	APT Exempt	Executives & Nonunion Faculty	UNAC Faculty	UAFT Union Faculty (a)	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY08 Staff Benefits Wage Base	67,209,200	10,833,300	64,072,500	24,373,700	73,131,200	21,550,300	15,223,500	13,778,500	1,031,400	12,426,000	303,629,600
FY08 Average Number of Eligible Employees	1,698	254	1,023	223	931	314	902		32		5,377
PERS:											
FY08 PERS-DB Contribution Rate	22.00%	22.00%	22.00%	22.00%							
FY08 PERS-DC Contribution Rate	6.57%	6.57%	6.57%	6.57%							
PERS-DB Cost	12,107,600	2,033,500	12,299,600	1,033,800							27,474,500
PERS-DC Cost	248,000	54,000	51,500	-							353,500
PERS DB Unfunded Liability	248,500	54,100	51,600	-							354,200
Net PERS Cost	12,604,100	2,141,600	12,402,700	1,033,800							28,182,200
PERS Rate	18.75%	19.77%	19.36%	4.24%							
TRS:											
FY08 TRS-DB Contribution Rate			12.56%	12.56%	12.56%	12.56%					
FY08 TRS-DC Contribution Rate			8.61%	8.61%	8.61%	8.61%					
TRS-DB Cost			22,100	628,200	3,392,900	1,374,900					5,418,100
TRS-DC Cost			-	67,100	123,500	25,400					216,000
TRS DB Unfunded Liability			-	7,200	13,300	2,700					23,200
Net TRS Cost			22,100	702,500	3,529,700	1,403,000					5,657,300
TRS Rate			0.03%	2.88%	4.83%	6.51%					
ORP-Tier 1:											
FY08 ORP-Tier 1 Contribution Rate	19.85%		19.85%	19.85%	19.85%	19.85%					
ORP-Tier 1 Cost	8,700		68,700	1,896,200	6,532,600	1,436,600					9,942,800
ORP-Tier 1 Rate	0.01%		0.11%	7.78%	8.93%	6.67%					
ORP-Tier 2 and Tier 3:											
FY08 ORP-Tier 2 Contribution Rate				12.00%	12.00%	12.00%					
FY08 ORP-Tier 3 Contribution Rate	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
ORP-Tier 2 Cost	5,300	-	-	120,300	436,700	54,900					617,200
ORP-Tier 3 Cost	1,121,700	131,300	708,800	347,500	1,095,900	295,800					3,701,000
Net ORP-Tier 2 and Tier 3 Cost	1,127,000	131,300	708,800	467,800	1,532,600	350,700					4,318,200
ORP-Tier 2 and Tier 3 Rate	1.68%	1.21%	1.11%	1.92%	2.10%	1.63%					
UA Pension Plan:											
FY08 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension Contribution	4,439,600	662,900	3,292,800	719,700	3,093,000	1,077,900	153,400				13,439,300
Pension Plan Administration Cost	2,600	400	2,000	400	1,800	600	100				7,900
Net Pension Cost	4,442,200	663,300	3,294,800	720,100	3,094,800	1,078,500	153,500				13,447,200
Pension Rate	6.61%	6.12%	5.14%	2.95%	4.23%	5.00%	1.01%				
Medicare/Social Security:											
FY08 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
FY08 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	890,800	140,500	807,800	295,400	899,200	255,900	218,300	188,500	14,500		3,710,900
Social Security Cost	-	-	-	-	-	-	780,100	801,300	62,200		1,643,600
Net Medicare/Social Security Cost	890,800	140,500	807,800	295,400	899,200	255,900	998,400	989,800	76,700		5,354,500
Medicare/Social Security Rate	1.33%	1.30%	1.26%	1.21%	1.23%	1.19%	6.56%	7.18%	7.44%		
Health Care:											
FY08 Average Health Care Participants ⁽¹⁾	1,595	233	961	209	847	286			30		4,161
Health Care Costs ⁽¹⁾	21,059,900	2,816,200	12,688,700	2,759,600	10,417,900	3,902,800			396,100		54,041,200
Health Care Recoveries ⁽¹⁾	(1,502,300)	(212,500)	(905,100)	(196,900)	(890,600)	(324,300)			(28,200)		(4,059,900)
Health Care Cost Net of Recovery	19,557,600	2,603,700	11,783,600	2,562,700	9,527,300	3,578,500			367,900		49,981,300
Health Care Rate	29.10%	24.03%	18.39%	10.51%	13.03%	16.61%			35.67%		
Life Insurance:											
FY08 Average Number of Eligible Employees	1,698	254	1,023	223	931	314					4,443
Life Insurance Cost	87,800	13,100	52,900	11,500	48,200	16,300					229,800
Life Insurance Rate	0.13%	0.12%	0.08%	0.05%	0.07%	0.08%					

University of Alaska
 Staff Benefit Cost Distribution
 Year Ended June 30, 2008

Schedule 6

E-Class	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
	<u>Classified</u>	<u>AHECTE Union Classified</u>	<u>APT Exempt</u>	<u>Executives & Nonunion Faculty</u>	<u>UNAC Faculty</u>	<u>UAFT Union Faculty (a)</u>	<u>FT, FW Union & Nonunion Adjunct Faculty</u>	<u>Temporary Student - SS</u>	<u>Extended Temporary</u>	<u>Student</u>	<u>Total</u>
FY08 Staff Benefits Wage Base	67,209,200	10,833,300	64,072,500	24,373,700	73,131,200	21,550,300	15,223,500	13,778,500	1,031,400	12,426,000	303,629,600
FY08 Average Number of Eligible Employees	1,698	254	1,023	223	931	314	902		32		5,377
Long-Term Disability Insurance:											
LTD Eligible Wages	67,209,200	10,833,300	64,072,500	24,373,700	73,131,200	21,550,300					261,170,200
LTD Cost	135,300	21,800	129,000	49,000	147,200	43,400					525,700
LTD Rate	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%					
Unemployment:											
Unemployment Eligible Wages	67,209,200	10,833,300	64,072,500	24,373,700	73,131,200	21,550,300	15,223,500	13,778,500	1,031,400		291,203,600
Unemployment Cost	69,900	11,300	66,700	25,400	76,100	22,400	15,800	14,300	1,100		303,000
Unemployment Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%		
Workers' Compensation:											
Adjusted Average Annual Claims	298,900	325,100	134,800	51,300	83,200	24,500	17,300	54,400	4,100		993,600
Percent to Total	30.08%	32.72%	13.57%	5.16%	8.38%	2.47%	1.74%	5.47%	0.41%		100.00%
Claims Forecast Allocated per											
Claims Percentage	569,500	619,400	256,900	97,700	158,600	46,800	32,900	103,600	7,800		1,893,200
Other Costs Allocated Based on Wage Base	87,800	14,200	83,700	31,800	95,500	28,200	19,900	18,000	1,300		380,400
Net Workers' Compensation Costs	657,300	633,600	340,600	129,500	254,100	75,000	52,800	121,600	9,100		2,273,600
Workers' Compensation Rate	0.98%	5.85%	0.53%	0.53%	0.35%	0.35%	0.35%	0.88%	0.88%		
Tuition Waivers:											
FY08 Average Number of Eligible Employees	1,698	254	1,023	223	931	314	902				5,345
Tuition Waiver Cost	476,500	71,300	287,100	62,600	261,200	88,100	128,500	(2)			1,375,300
Tuition Waiver Rate	0.71%	0.66%	0.45%	0.26%	0.36%	0.41%	0.84%				
Consulting/Other:											
Consulting/Other Base	67,209,200	10,833,300	64,072,500	24,373,700	73,131,200	21,550,300	15,223,500	13,778,500	1,031,400		291,203,600
AHECTE Legal Trust		34,200									34,200
Consulting/Other Costs	83,200	13,400	79,300	30,200	90,500	26,700	18,800	17,100	1,300		360,500
Net Consulting/Other Costs	83,200	47,600	79,300	30,200	90,500	26,700	18,800	17,100	1,300		394,700
Consulting/Other Rate	0.12%	0.44%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%		
Labor Relations:											
Labor Relations Base		10,833,300			73,131,200	21,550,300	15,223,500				120,738,300
Labor Relations Cost		65,100			439,600	129,500	91,500				725,700
Labor Relations Rate		0.60%			0.60%	0.60%	0.60%				
Staff Benefit Carryforward:											
Carryforward from FY06 (3)	(1,202,700)	(1,005,600)	(862,300)	(289,200)	(700,100)	(1,076,900)	(9,500)	(31,700)	1,000		(5,177,000)
Carryforward Rate	(1.79%)	(9.28%)	(1.35%)	(1.19%)	(0.96%)	(5.00%)	(0.06%)	(0.23%)	0.10%		

(a) In FY08, the bargaining unit for e-classes AR and A9 was renamed from Alaska Community Colleges' Federation of Teachers (ACCFT) to University of Alaska Federation of Teachers (UAFT)

(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 e-classes based on their actual recovery and/or claims costs. Allocated remaining non-union e-classes based on an average of health care participants.

(2) Allocated to FT, FW e-classes based on their actual cost. Allocated remaining e-classes based on headcount.

(3) Carryforward amounts are from the FY06 staff benefit incurred cost report.

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2008

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	490,900	Annual Leave Usage	
1815	Annual Leave-Taken	12,604,800	Annual Leave Usage	13,095,700
1933	AHECTE Contract Costs	34,200	AHECTE Contract Costs	34,200
1819	Post Employment Benefit Cost	42,200	Consulting/Other	
1924	Employee Flexible Spend.	(26,800)	Consulting/Other	
1931	Employee Assistance Program	124,600	Consulting/Other	
1950	Staff Benefits - Consulting	174,500	Consulting/Other	
1951	S/B Duplic & Office Costs	27,700	Consulting/Other	
1952	Staff Benefits - Travel	18,300	Consulting/Other	360,500
1920	Health Claims	49,051,900	Health Care	
1921	Admin Cost-Health Program	2,448,500	Health Care	
1922	COBRA Outsourcing	20,300	Health Care	
1923	Health Liability Adj	936,100	Health Care	
1926	Health Insurance Premium	408,300	Health Care	
1929	Wellness Program	1,176,200	Health Care	
1973	COBRA/LWOP Health Payment	(247,100)	Health Care	
1977	Spouse/Dependent Health	(1,036,000)	Health Care	
1978	Employee Defined Contribution	(2,776,900)	Health Care	49,981,300
1845	Holiday Leave Taken	7,770,500	Holiday/Other Usage	
1855	Military Leave Taken	15,400	Holiday/Other Usage	
1865	Jury Duty Taken	121,000	Holiday/Other Usage	
1866	Jury Duty Pay Back	(12,700)	Holiday/Other Usage	
1881	AHECTE Leave Bank Transfer Out	38,700	Holiday/Other Usage	
1882	AHECTE Leave Bank Transfer In	(38,700)	Holiday/Other Usage	
1885	AHECTE Leave Bank Usage	40,900	Holiday/Other Usage	7,935,100
1932	Labor Relations Expense	725,700	Labor Relations	725,700
1925	Life Insurance	229,800	Life Insurance	229,800
1935	Long Term Disability	525,700	Long Term Disability	525,700
1901	FICA (OASDI) UA Cost	1,643,600	Medicare/Social Security	
1902	Medicare UA Cost	3,710,900	Medicare/Social Security	5,354,500
1912	ORP Retirement Benefit	14,261,000	ORP Retirement Benefit	14,261,000

University of Alaska
 Benefit Costs by Benefit Type
 Year Ended June 30, 2008

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1903	Pension Plan	13,439,300	Pension Plan	
1904	Admin Cost Pension Plan	7,900	Pension Plan	13,447,200
1915	Public Employees Retirement	28,182,200	PERS Retirement Benefit	28,182,200
1812	Annual Leave Recovery	(12,838,100)	Recovery - annual leave	(12,838,100)
1842	Holiday Leave Recovery	(7,873,100)	Recovery - holiday/other	(7,873,100)
1832	Sick Leave Recovery	(8,293,100)	Recovery - sick leave	(8,293,100)
1972	Staff Benefit Recovery	(124,702,400)	Recovery - staff benefits	(124,702,400)
1835	Sick Leave Taken	8,083,700	Sick Leave usage	
1836	Sick Leave Payback-W/C	(4,100)	Sick Leave usage	
1871	ACCFT Transfer	93,700	Sick Leave usage	
1872	ACCFT Leave Bank	(93,700)	Sick Leave usage	
1875	ACCFT Sick Leave Taken	4,100	Sick Leave usage	8,083,700
1910	Teachers Retirement System	5,657,300	TRS Retirement Benefit	5,657,300
1985	Employee Tuition Waivers	1,375,300	Tuition Waivers	1,375,300
1940	Unemployment Compensation	303,000	Unemployment Compensation	303,000
1930	Workers Compensation	2,273,600	Workers' Compensation	2,273,600
		<u>(1,880,900)</u>		<u>(1,880,900)</u>
Totals				
			Net Leave Benefit Activity	110,200
			Net Staff Benefit Activity	(1,991,100)
			Total Benefit Activity	<u>(1,880,900)</u>

Note: Amounts have been rounded to the nearest hundred dollars

Year Ended June 30, 2008

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	2,925,800	-	798,100	-	-	-	-	-	3,723,900
1101	Faculty - UNAC Barg Unit < 12 month	49,360,000	1,758,700	10,300	-	-	9,832,900	507,400	500	61,469,800
1102	Faculty-ACCFT Barg Unit < 12 month	17,043,500	15,200	-	-	-	1,617,800	-	-	18,676,500
1150	Faculty-Non-Barg Unit < 12 Month	1,143,400	1,600	-	-	-	1,546,500	-	-	2,691,500
1151	Faculty - Non-barg Unit - 12 month	2,956,400	197,900	-	-	-	520,100	6,500	-	3,680,900
1152	Facult - ACCFT Barg Unit - 12 Month	256,600	-	-	-	-	-	-	-	256,600
1201	Executive	12,073,400	417,800	113,900	-	47,500	1,286,800	194,300	-	14,133,700
1251	APT	32,880,100	791,300	2,546,200	500	1,607,600	13,565,600	1,447,100	80,800	52,919,200
1401	Classified (Non-exempt)	38,924,400	697,800	2,719,000	-	1,963,500	9,997,000	414,200	60,300	54,776,200
1501	AHECTE Bargaining Unit	3,765,000	25,600	4,430,700	-	221,700	171,200	19,100	-	8,633,300
1601	Adjunct Faculty Bargaining Unit	10,909,600	25,100	-	-	-	569,200	13,100	1,200	11,518,200
1602	Adjunct Faculty Non-bargaining Unit	2,594,700	67,200	900	-	8,700	1,108,800	27,900	-	3,808,200
1611	Faculty-UNAC Summer Assign/Overload	4,741,800	303,900	2,000	-	-	5,371,300	204,700	-	10,623,700
1612	Faculty-ACCFT Summer Assign/Ove	1,814,300	5,700	200	-	-	329,600	-	-	2,149,800
1613	Faculty-Non-Barg.Summer Assign/Over	183,500	-	-	-	-	394,300	-	-	577,800
1615	APT Temporary	416,700	1,300	-	-	500	414,100	-	-	832,600
1617	APT Extended Temporary	55,900	-	800	-	2,400	25,000	6,300	-	90,400
1620	Classified (Non-Exempt) Temporary	3,194,300	80,400	247,000	3,194,300	417,600	2,376,700	129,600	2,500	6,448,100
1627	Classif (Non-exempt) Ext Temporary	287,900	8,800	53,800	-	133,900	207,500	4,400	-	696,300
1630	AHECTE Union - Temporary	297,500	2,900	39,900	-	12,000	21,100	600	-	374,000
1640	Student Wages - Not Subject to FICA	3,542,000	23,400	132,900	-	587,100	573,500	12,600	258,700	5,130,200
1641	Student Wages - Subject to FICA	1,245,800	8,400	85,900	-	540,500	1,152,800	11,800	53,100	3,098,300
1643	Grad Student Wages-Not Sub to FICA	3,184,300	69,900	7,200	-	-	3,365,100	145,500	400	6,772,400
1644	Grad Student Wages - Subjec to FICA	302,100	50,300	2,700	-	-	2,229,100	125,000	-	2,709,200
1646	Student - CWS No FICA	155,000	-	-	-	26,900	410,700	-	2,300	594,900
1647	Student - CWS - Subject to FICA	700	-	-	-	-	45,800	-	-	46,500
1651	Overtime - Straight	555,600	8,700	239,600	-	95,300	293,300	10,600	400	1,203,500
1671	Overtime - Premium	281,200	4,300	120,600	-	47,900	130,700	5,400	200	590,300
1711	Modified Duty	-	-	-	-	-	-	-	-	-
1741	Duty Station Differential	100	-	300	-	-	50,800	-	-	51,200
1761	Awards	56,600	-	200	-	300	300	-	-	57,400
Total Labor per BFIN		195,148,200	4,566,200	11,552,200	500	5,713,400	57,607,600	3,286,100	460,400	278,334,600
1815	Annual Leave-Taken	-	-	-	12,604,800	-	-	-	-	12,604,800
1835	Sick Leave Taken	-	-	-	8,083,600	-	-	-	-	8,083,600
1845	Holiday Leave Taken	-	-	-	7,770,500	-	-	-	-	7,770,500
1855	Military Leave Taken	-	-	-	15,400	-	-	-	-	15,400
1865	Jury Duty Taken	-	-	-	121,000	-	-	-	-	121,000
1875	ACCFT Sick Leave Taken	-	-	-	4,100	-	-	-	-	4,100
1885	AHECTE Leave Bank Usage	-	-	-	40,900	-	-	-	-	40,900
Total leave Taken per BFIN		-	-	-	28,640,300	-	-	-	-	28,640,300
Total Labor & Leave Taken per BFIN		195,148,200	4,566,200	11,552,200	28,640,800	5,713,400	57,607,600	3,286,100	460,400	306,974,900

Note: Amounts have been rounded to the nearest hundred dollars

Earnings Code	Earnings Code Description	E-Class Classified	NR	CR	XR	EX, FR	FN	F9	AR, A9	FT,FW	CT, GT, NT, ST, XT	NX, XX	GN,SN	Grand Total
			AHECTE Union Classified	APT Exempt	Executives & Nonunion Faculty	Nonunion Faculty <12 mo	UNAC Union Faculty	UAFT Union Faculty (a)	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student		
10	Regular Pay		53,825,100	8,158,500	52,598,300	17,477,000	2,665,000	57,855,600	18,120,900					210,700,400
20	Temporary - Hourly									6,729,300	709,000			7,438,300
25	Temporary - Biweekly									831,400	124,500			955,900
30	Temporary Faculty Pay								19,900					19,900
32	Temporary Faculty Pay								3,402,600					3,402,600
35	Union Temporary Faculty Pay								10,879,600					10,879,600
50	Student Hourly												4,830,600	4,830,600
55	Student Workstudy												443,900	443,900
60	Stipend-Graduate									3,900		6,806,300		6,810,200
61	Taxable Stipend-Graduate									2,682,400				2,682,400
64	Stipend-NonGraduate											151,500		151,500
65	Taxable Stipend-NonGraduate									47,900				47,900
70	Student Regular FICA Taxable									2,982,900				2,982,900
75	Student Workstudy FICA Taxable									39,100				39,100
105	CEA Call-in Pay			94,000										94,000
110	CEA Union Standby Pay			146,200										146,200
115	CEA Tool Allowance			30,300										30,300
120	L6070 Supervisory Pay			1,100										1,100
139	Adjustment Units		(500)	7,000	11,400	5,100	200	82,100	38,200		15,500			159,000
140	Adjustments Hours		13,800	100	(26,400)	(16,100)	(2,200)	(5,900)	27,400	1,200	111,800	6,100	100	109,900
141	FT Adjustment									125,100				125,100
142	Student non FICA Taxable Adj.												109,500	109,500
146	FW Adjustment								343,100					343,100
150	Biweek Additional Staff Assign		700		47,400									48,100
155	Hourly Additional Assignment		49,100		3,600									52,700
200	Credit Biweekly Overload					21,700	43,800	476,100	301,700					843,300
230	Credit Biweekly Summer Assign						23,200	975,600	676,700					1,675,500
250	Non-Credit Biweekly Overload					25,600	22,000	291,300	191,000					529,900
280	Non-Credit Biweek Summer Assgn						397,800	1,234,200	746,600					2,378,600
285	Non-Credit Hourly Summer Assgn							7,900	5,400					13,300
290	Contract Extension							8,940,600						8,940,600
320	Shift Differential		63,600	41,500							400			105,500
340	Hazard Pay													25,000
350	Emergency/Oncall		25,000											10,900
460	Recognition Leave		6,500		4,400									412,900
465	Administrative Leave		116,000	14,900	159,300	93,900		22,200	300	2,700	1,400	1,000	1,200	1,201,700
695	Retro Pay Individual		74,900	22,700	82,400	70,900	18,000	63,800	754,300	53,800	60,800	100		52,700
696	Retro Pay- Student Fica Exempt												52,700	673,000
760	Piece Rate - \$7.95/Unit						27,300	234,300	25,500	385,900				673,000
	Total General Pay		54,174,200	8,516,300	52,880,400	17,678,100	3,195,100	70,177,800	20,888,000	15,213,900	13,506,800	840,700	12,395,800	269,467,100
300	Overtime Pay		770,500	218,600							138,400	40,800		1,168,300
301	Overtime-Premium Portion		385,200	109,300							69,200	20,400		584,100
305	Student Overtime Fica Exempt												8,400	8,400
306	Student Overtime Premium												4,200	4,200
325	Shift Differential Overtime		131,500	60,400										191,900
	Total Overtime Pay		1,287,200	388,300							207,600	61,200	12,600	1,956,900
90	Sabbatical Pay					18,100		1,811,700	266,900					2,096,700
135	Increase Applicable Gross		2,000			300		100		700	100			3,200
700	Award		3,500	100	6,700			8,300	500	3,100	2,300		100	24,600
710	Bonus		114,200	50,500	149,100	26,500		112,000	16,800	1,100	500		2,400	473,100
730	Flat Fee		19,100	17,100	77,100	9,300	10,200	38,800	2,100	4,700	61,200			239,600
731	Flat Fee/Miscellaneous												15,100	15,100
740	Housing				13,000	19,300								32,300
765	Pay in Lieu		15,700	4,400		284,800								304,900
	Total Misc. Pay (no leave accrual)		154,500	72,100	245,900	358,300	10,200	1,970,900	286,300	9,600	64,100		17,600	3,189,500

Earnings Code	Earnings Code Description	E-Class Classified	NR AHECTE Union Classified	CR APT Exempt	XR Executives & Nonunion Faculty	EX, FR Nonunion Faculty <12 mo	FN UNAC Union Faculty	F9 UAFT Union Faculty (a)	AR, A9 Union & Nonunion Adjunct Faculty	FT,FW Temporary Student - SS	CT, GT, NT, ST, XT Extended Temporary	NX, XX Student	GN,SN Student	Grand Total
500	Annual Leave		4,163,600	706,700	3,912,000	1,325,800			25,100			40,500		10,173,700
501	Annual Leave Retro		4,300	1,000	7,100	4,700			1,000					18,100
506	Annual Leave - no doc		249,800	31,300	430,900	43,500						100		755,600
510	Annual Leave Payoff		282,400	50,200	389,500	169,100						11,600		902,800
515	Annual Leave Cash-In		220,800	49,900	322,800	109,500								703,000
516	Annual Leave Cash-In Retro		100			400								500
520	Terminal Annual Leave		14,700	1,800	26,500	7,100						500		50,600
	Total Annual Leave		4,935,700	840,900	5,088,800	1,660,100			26,100			52,700		12,604,300
550	Sick Leave		2,890,100	544,900	2,204,600	573,500	43,800	893,000	166,000			27,500		7,343,400
551	Sick Leave Retro		2,100	7,600	17,300	2,600	9,600	(600)	6,400					45,000
555	Terminal Sick Leave		4,500	1,700	10,100			12,100				400		28,800
556	Sick Leave - no doc		198,400	19,800	215,200	11,100	1,900	203,600	17,100			100		667,200
	Total Sick Leave		3,095,100	574,000	2,447,200	587,200	55,300	1,108,100	189,500			28,000		8,084,400
400	Holiday Leave		2,819,700	441,700	2,580,200	901,100			12,700			40,900		6,796,300
406	Holiday Leave - no doc		172,200	16,000	277,000	33,900						100		499,200
410	Holiday Premium Pay		186,000	27,100								3,900		217,000
420	Personal Holiday Leave		232,500											232,500
421	Personal Holiday Retro		3,300											3,300
426	Personal Holiday Leave-no doc		11,900											11,900
430	CEA Business Leave Bank			40,900										40,900
439	Misc Holiday Retro		3,600	1,200	3,500	2,500		1,700	1,400					13,900
440	Jury Duty Leave		46,500	9,300	45,600	6,100	1,300	6,800	2,900					118,500
450	Military Leave		3,100	2,300	7,500	2,400								15,300
560	ACCFT Leave								4,000					4,000
	Total Holiday/Other Leave Pay		3,478,800	538,500	2,913,800	946,000	1,300	8,500	21,000			44,900		7,952,800
	Total Wage and Leave Taken		67,125,500	10,930,100	63,576,100	21,229,700	3,261,900	73,265,300	21,410,900	15,223,500	13,778,500	1,027,500	12,426,000	303,255,000
	Leave Benefit Wage Base		54,174,200	8,516,300	52,880,400	17,678,100	3,195,100	70,177,800	20,888,000	15,213,900	13,506,800	840,700	12,395,800	269,467,100
	Leave Accrual Rates		21.40%	21.80%	20.70%	17.50%	1.20%	1.40%	1.80%			15.40%		
	Wages Plus Leave Accrual		65,767,500	10,372,900	63,826,600	20,771,800	3,233,400	71,160,300	21,264,000	15,213,900	13,506,800	970,200	12,395,800	298,483,200
	Overtime Pay		1,287,200	388,300						207,600	61,200		12,600	1,956,900
	Misc. Pay Not Subject to Leave		154,500	72,100	245,900	358,300	10,200	1,970,900	286,300	9,600	64,100		17,600	3,189,500
	Staff Benefit Wage Base		67,209,200	10,833,300	64,072,500	21,130,100	3,243,600	73,131,200	21,550,300	15,223,500	13,778,500	1,031,400	12,426,000	303,629,600

(a) In FY08, the bargaining unit for e-classes AR and A9 was renamed from Alaska Community Colleges' Federation of Teachers (ACCFT) to University of Alaska Federation of Teachers (UAFT)

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
 Reconciliation of IRS Form 941 to Reported Wage
 Year Ended June 30, 2008

Schedule 10

Wage subject to Federal Income Tax reported on form 941:	
July - September 2007	63,866,400
October - December 2007	66,360,200
January - March 2008	74,638,800
April - June 2008	<u>63,722,900</u>
Total Wage Subject to Income Tax	268,588,300
Less beginning of year accrued wage	(14,160,700)
Plus end of year accrued wage	15,872,900
Plus wage not subject to federal tax	32,938,800
Per FY08 SWOHR Labor Reconciliation	<u>(5,400)</u>
UA softledger control	303,233,900
Difference between payroll system extract and adjusted softledger control	<u>(100)</u>
Total wage per payroll system	303,233,800
Employee Wage Compensation from Banner Finance	<u>21,300</u>
Total Wage and Leave Taken	<u><u>303,255,100</u></u>
Reported Wage per Wage Payment Summary per Banner Human Resources Schedule 9	303,255,000
Difference	<u>100</u>
Adjusted Reported Wage per Schedule 9	<u><u>303,255,100</u></u>

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
 Reconciliation of Banner Payroll (BHR) to Banner Finance (BFIN)
 Year Ended June 30, 2008

Schedule 11

Total UA Payroll per BHR	303,233,900
Duplicate Recording of "Construction" ¹	3,724,000
Compensation not in BHR, Accounted for through the W2 Process	21,300
Miscoded Cash Receipts and Invoices	(100)
Miscoded/Miskeyed Journal Vouchers	(100)
Wage Adjustments not in BHR but Accounted for through the W2 Process	(16,700)
Employee Awards not in BHR but Accounted for through the W2 Process	4,900
Other Miscellaneous Differences	-
Subtotal	<u>306,967,200</u>
Unreconciled Difference Between BHR and BFIN	<u>7,700</u>
Total of Labor and Leave Accounts per BFIN	<u><u>306,974,900</u></u>
Per BFIN	
Labor Account Codes	278,334,600
Leave Taken Account Codes	<u>28,640,300</u>
Total per BFIN	<u><u>306,974,900</u></u>

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

Note: Amounts have been rounded to the nearest hundred dollars

CERTIFICATE OF FRINGE BENEFIT COSTS

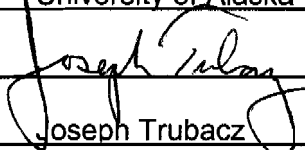
UNIVERSITY OF ALASKA

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

1. I have reviewed the fringe benefit cost proposal submitted December 22, 2008;
2. All costs included in the proposal dated December 22, 2008, to establish final fringe benefit rates for the period July 1, 2007 – June 30, 2008 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

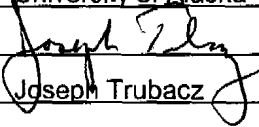
Date of Execution: December 22, 2008

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 22, 2008; and
2. All costs included in the proposals, dated December 22, 2008 to establish final fringe benefit rates for the period July 1, 2007 through June 30, 2008, 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: December 22, 2008