

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

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Date: December 23, 2009

To: Joe Trubacz, Jim Lynch, Myron Dosch, Nichole Pittman, Beth Behner, Wendy Tisdale,
 Vickie Gilligan, Mike Humphrey, Michelle Pope, Briana Walters, Dawn Wall, Krishna Ganapuram

From: Tanya Hollis 
 Director, SW Cost Analysis

Re: FY09 Fringe Benefit Incurred Cost Report

Attached is the FY09 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 FY09 with the negotiated rates for comparison purposes.

Employee Class Titles (ECLS)	ECLS Groups	Leave Rates		Staff Benefit Rates	
		FY09 Negotiated Benefit Rates ¹	FY09 Actual Benefit Rates ¹	FY09 Negotiated Benefit Rates ²	FY09 Actual Benefit Rates ²
Classified	NR	21.40%	21.69%	62.80%	61.75%
Classified, AHECTE	CR	21.90%	22.27%	63.60%	67.04%
APT Exempt	XR	20.00%	20.32%	48.70%	47.77%
Executive, Nonunion Faculty	EX, FR	17.50%	18.72%	32.60%	32.32%
Nonunion Faculty < 12 Months	FN	1.80%	3.58%	32.60%	32.32%
Union Faculty, UNAC	F9	1.50%	1.30%	32.10%	31.13%
Union Faculty, UAFT	AR, A9	1.50%	1.42%	40.50%	39.50%
Union Faculty, Adjunct	FT, FW	0.00%	0.00%	9.60%	9.48%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	7.90%	8.11%
Extended Temporary	NX, XX	16.00%	16.48%	41.40%	42.71%
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 23, 2009

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

RE: FY09 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2009 (two copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2008 through June 30, 2009. The certifications applicable to this final fringe benefit proposal are included as an attachment in the report. The report was prepared on a basis consistent with that of the prior year. However, for reporting purposes, the costs are rounded to hundreds.

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

Sincerely,

A handwritten signature in black ink that reads "Joseph Trubacz".

Joseph Trubacz

JT/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, 2009



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
		AHECTE Union		Executives & Nonunion	UNAC Union	UAFT Union	Union & Nonunion	Temporary	Extended		
	Classified	Classified	APT Exempt	Faculty	Faculty	Faculty (1)	Adjunct Faculty	Student - SS	Temporary	Student	
FY09 Staff Benefits Wage Base	69,545,200	11,385,900	69,151,000	26,303,600	77,834,200	23,431,800	16,207,800	14,452,300	859,100	12,707,400	321,878,300
Staff Benefits:											
PERS	11,944,400	2,126,400	12,885,300	1,278,600	-	-	-	-	-	-	28,234,700
TRS	-	-	8,500	696,600	3,624,600	1,422,400	-	-	-	-	5,752,100
ORP-Tier 1	-	-	88,600	1,630,800	5,530,500	1,212,400	-	-	-	-	8,462,300
ORP-Tier 2 and Tier 3	1,620,100	177,000	989,400	548,600	1,878,800	535,300	-	-	-	-	5,749,200
UA Pension	4,319,500	665,100	3,340,000	703,000	3,006,000	1,077,300	133,800	-	-	-	13,244,700
Medicare & Social Security	924,900	148,200	889,100	320,700	957,000	288,400	1,084,800	1,037,400	62,800	-	5,713,300
Health Care	21,585,000	3,785,300	13,677,700	2,898,900	10,239,600	4,999,500	-	-	353,800	-	57,539,800
Life Insurance	172,700	26,600	109,500	23,200	96,300	33,800	-	-	-	-	462,100
Long Term Disability	135,200	22,100	134,400	51,100	151,300	45,500	-	-	-	-	539,600
Unemployment	110,700	18,100	110,000	41,800	123,900	37,300	25,800	23,000	1,400	-	492,000
Workers' Compensation	795,600	725,700	425,200	161,700	346,200	104,200	72,000	137,400	8,200	-	2,776,200
Tuition Waivers	474,500	73,000	300,600	63,700	264,400	92,800	131,800	-	-	-	1,400,800
Consulting/Other	78,600	48,400	78,100	29,700	87,900	26,500	18,300	16,300	1,000	-	384,800
Labor Relations	-	66,600	-	-	455,700	137,200	94,900	-	-	-	754,400
Carryforward from FY07	698,700	(193,700)	(86,900)	44,000	(2,638,200)	(788,400)	(26,900)	(37,300)	(58,800)	-	(3,087,500)
Total Staff Benefit Costs	42,859,900	7,688,800	32,949,500	8,492,400	24,124,000	9,224,200	1,534,500	1,176,800	368,400	-	128,418,500
Benefit Rates:											
PERS	17.17%	18.68%	18.63%	4.86%							28,234,700
TRS			0.01%	2.65%	4.66%	6.07%					5,752,100
ORP-Tier 1			0.13%	6.20%	7.11%	5.17%					8,462,300
ORP-Tier 2 and Tier 3	2.33%	1.55%	1.43%	2.09%	2.41%	2.28%					5,749,200
UA Pension	6.21%	5.84%	4.83%	2.67%	3.86%	4.60%	0.83%				13,244,700
Medicare & Social Security	1.33%	1.30%	1.29%	1.22%	1.23%	1.23%	6.69%	7.18%	7.32%		5,713,300
Health Care	31.04%	33.25%	19.78%	11.02%	13.16%	21.34%			41.19%		57,539,800
Life Insurance	0.25%	0.23%	0.16%	0.09%	0.12%	0.14%					462,100
Long Term Disability	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%					539,600
Unemployment	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%		492,000
Workers' Compensation	1.14%	6.37%	0.62%	0.61%	0.44%	0.44%	0.44%	0.95%	0.95%		2,776,200
Tuition Waivers	0.68%	0.64%	0.43%	0.24%	0.34%	0.40%	0.81%				1,400,800
Consulting/Other	0.11%	0.42%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%		384,800
Labor Relations		0.59%			0.59%	0.59%					754,400
Carryforward Rate	1.00%	(1.70%)	(0.13%)	0.17%	(3.39%)	(3.36%)	(0.17%)	(0.26%)	(6.84%)		(3,087,500)
Actual Rates from HR System	61.61%	67.52%	47.64%	32.28%	30.99%	39.36%	9.46%	8.14%	42.89%		128,418,500
Calculation of Carryforward:											
Recovery at Actual HR Rate	42,859,900	7,688,800	32,949,500	8,492,400	24,124,000	9,224,200	1,534,500	1,176,800	368,400	-	128,418,500
Recovery at Negotiated Rate	43,674,400	7,241,400	33,676,500	8,575,000	24,984,800	9,489,900	1,555,900	1,141,700	355,700	-	130,695,300
Calculated Carryforward	(814,500)	447,400	(727,000)	(82,600)	(860,800)	(265,700)	(21,400)	35,100	12,700	-	(2,276,800)
Misc Recoveries & Timing Differences	99,900	(54,800)	89,100	10,100	105,500	32,600	2,600	(4,300)	(1,600)	-	279,100
Adjustment to HR Rates	0.14%	(0.48%)	0.13%	0.04%	0.14%	0.14%	0.02%	(0.03%)	(0.18%)		
Actual Rates	61.75%	67.04%	47.77%	32.32%	31.13%	39.50%	9.48%	8.11%	42.71%		
Negotiated Rates	62.80%	63.60%	48.70%	32.60%	32.10%	40.50%	9.60%	7.90%	41.40%		
Rate Difference	(1.05%)	3.44%	(0.93%)	(0.28%)	(0.97%)	(1.00%)	(0.12%)	0.21%	1.31%		
Carryforward to FY11	(714,600)	392,600	(637,900)	(72,500)	(755,300)	(233,100)	(18,800)	30,800	11,100	-	(1,997,700)
Federal Participation:											
Federal Benefit Wage Base	9,172,000	205,800	13,746,400	3,075,900	12,437,900	1,157,200	1,285,700	4,777,600	228,500	3,732,900	49,819,900
Federal Participation Percentage	13.19%	1.81%	19.88%	11.69%	15.98%	4.94%	7.93%	33.06%	26.60%	29.38%	

Note: Amounts have been rounded to the nearest hundred dollars

(1) 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)

E-Class	NR	CR	XR	EX , FR Executives & Nonunion Faculty (1)	FN Nonunion Faculty (1)	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty (2)	FT, FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN, SN Student	Total
	Classified	AHECTE Union Classified	APT Exempt									
FY09 Leave Benefits Wage Base	56,163,800	9,032,300	57,343,600	19,334,400	3,145,500	74,485,400	22,613,300	16,191,900	14,166,000	716,400	12,680,100	285,872,700
Negotiated Rates, FY09:												
Annual Leave	9.20%	8.98%	9.84%	9.53%						6.44%		
Sick Leave	5.78%	6.86%	4.74%	2.62%	1.80%	1.50%	1.50%			3.94%		
Holiday/Other Leave	6.42%	6.06%	5.42%	5.35%						5.62%		
	21.40%	21.90%	20.00%	17.50%	1.80%	1.50%	1.50%			16.00%		
Annual Leave Costs:												
Usage	5,092,000	865,600	5,346,400	1,753,000	-	-	29,500	-	-	55,300		13,141,800
Reclassify Ineligible Job Groups					- (3)	- (3)	(28,600) (3)	- (3)	-			(28,600)
Adjusted Usage	5,092,000	865,600	5,346,400	1,753,000	-	-	900	-	-	55,300		13,113,200
HR Actual Rate	9.07%	9.58%	9.32%	9.07%			0.00%			7.72%		
Calculated Recovery	5,167,100	811,100	5,642,600	1,842,600	-	-	-	-	-	46,100		13,509,500
Annual Leave Liability Adjustment	(122,200)	(30,400)	(431,200)	(233,000)	-	-	900	-	-	8,500		(807,400)
Timing Differences	1,800	300	1,900	600	-	-	-	-	-	-		4,600
Adjusted Recovery	5,046,700	781,000	5,213,300	1,610,200	-	-	900	-	-	54,600		12,706,700
FY09 Under (Over) Recovery	45,300	84,600	133,100	142,800	-	-	-	-	-	700		406,500
FY07 Under (Over) Recovery	97,600	(21,400)	150,500	58,000	-	-	-	-	-	(2,000)		282,700
Carryforward to FY11	142,900	63,200	283,600	200,800	-	-	-	-	-	(1,300)		689,200
Sick Leave Costs:												
Usage	3,200,800	561,200	2,622,600	571,700	91,800	851,600	264,000	-	-	24,600		8,188,300
Reclassify Ineligible Job Groups					1,100	20,400	67,000	-	-			88,500
Adjusted Usage	3,200,800	561,200	2,622,600	571,700	92,900	872,000	331,000	-	-	24,600		8,276,800
HRS Actual Rate	5.70%	6.21%	4.57%	2.96%	2.95%	1.17%	1.46%			3.42%		
Calculated Recovery	3,246,300	619,600	2,718,100	506,600	56,600	1,117,300	339,200	-	-	28,200		8,631,900
Timing Differences	(5,600)	(1,000)	(4,700)	(900)	(100)	(1,900)	(600)	-	-	-		(14,800)
Adjusted Recovery	3,240,700	618,600	2,713,400	505,700	56,500	1,115,400	338,600	-	-	28,200		8,617,100
FY09 Under (Over) Recovery	(39,900)	(57,400)	(90,800)	66,000	36,400	(243,400)	(7,600)	-	-	(3,600)		(340,300)
FY07 Under (Over) Recovery	71,600	49,100	29,300	(28,700)	19,700	94,800	(9,100)	-	-	5,500		232,200
Carryforward to FY11	31,700	(8,300)	(61,500)	37,300	56,100	(148,600)	(16,700)	-	-	1,900		(108,100)
Holiday/Other Leave Costs:												
Usage	3,578,500	548,200	3,132,000	1,034,800	1,100	20,400	38,400	-	-	40,000		8,393,400
Reclassify Ineligible Job Groups					(1,100) (3)	(20,400) (3)	(38,400) (3)	-	-			(59,900)
Adjusted Usage	3,578,500	548,200	3,132,000	1,034,800	-	-	-	-	-	40,000		8,333,500
HRS Actual Rate	6.37%	6.07%	5.46%	5.35%						5.59%		
Calculated Recovery	3,605,700	547,400	3,108,000	1,034,400	-	-	-	-	-	40,300		8,335,800
Timing Differences	13,300	2,000	11,400	3,800	-	-	-	-	-	200		30,700
Adjusted Recovery	3,619,000	549,400	3,119,400	1,038,200	-	-	-	-	-	40,500		8,366,500
FY09 Under (Over) Recovery	(40,500)	(1,200)	12,600	(3,400)	-	-	-	-	-	(500)		(33,000)
FY07 Under (Over) Recovery	25,200	(19,800)	(46,700)	600	-	-	-	-	-	3,200		(37,500)
Carryforward to FY11	(15,300)	(21,000)	(34,100)	(2,800)	-	-	-	-	-	2,700		(70,500)
Calculation of Carryforward:												
Combined HRS Actual Rate	21.14%	21.86%	19.35%	17.38%	2.95%	1.17%	1.46%			16.73%		
AL Liability Adj & Timing Differences	0.20%	0.32%	0.74%	1.19%						(1.20%)		
FY07 Under (Over) Recovery	0.35%	0.09%	0.23%	0.15%	0.63%	0.13%	(0.04%)			0.95%		
Total Actual Rates	21.69%	22.27%	20.32%	18.72%	3.58%	1.30%	1.42%			16.48%		
Negotiated Rates	21.40%	21.90%	20.00%	17.50%	1.80%	1.50%	1.50%			16.00%		
Rate Difference	0.29%	0.37%	0.32%	1.22%	1.78%	(0.20%)	(0.08%)			0.48%		
Carryforward to FY11	159,300	33,900	188,000	235,300	56,100	(148,600)	(16,700)	-	-	3,300		510,600
Federal Participation:												
Federal Leave Wage Base	7,385,700	102,500	11,413,600	1,616,500	1,155,300	12,087,100	1,132,000	1,284,000	4,643,000	181,400	3,731,100	44,732,200
Federal Participation Percentage	13.15%	1.14%	19.90%	8.36%	36.73%	16.23%	5.01%	7.93%	32.78%	25.32%	29.42%	

(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 (ACCFT) 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.
Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
 Negotiated Fringe Benefit Rates
 Year Ended June 30, 2009

Schedule 2

<u>Description</u>	<u>E-Class</u>	<u>NR</u>	<u>CR</u> <u>AHECTE</u> <u>Union</u> <u>Classified</u>	<u>XR</u> <u>APT</u> <u>Exempt</u>	<u>EX, FR</u> <u>Executives</u> <u>& Nonunion</u> <u>Faculty (1)</u>	<u>FN</u> <u>Nonunion</u> <u>Faculty (1)</u>	<u>F9</u> <u>UNAC</u> <u>Union</u> <u>Faculty</u>	<u>AR, A9</u> <u>UAFT</u> <u>Union</u> <u>Faculty (2)</u>	<u>FT, FW</u> <u>Union &</u> <u>Non-Union</u> <u>Adjunct Faculty</u>	<u>CT, GT, NT,</u> <u>ST, XT</u> <u>Temporary</u> <u>Student SS</u>	<u>NX,XX</u> <u>Extended</u> <u>Temporary</u>	<u>GN,SN</u> <u>Student</u>
Leave Benefit Rates		21.40%	21.90%	20.00%	17.50%	1.80%	1.50%	1.50%	0.00%	0.00%	16.00%	0.00%
Staff Benefit Rates		62.80%	63.60%	48.70%	32.60%	32.60%	32.10%	40.50%	9.60%	7.90%	41.40%	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	19.27%	17.17%	20.06%	18.68%	19.74%	18.63%	3.52%	4.86%										
TRS					0.05%	0.01%	2.78%	2.65%	4.56%	4.66%	6.53%	6.07%						
ORP-Tier 1	0.01%				0.07%	0.13%	6.71%	6.20%	7.58%	7.11%	5.91%	5.17%						
ORP-Tier 2 & Tier 3	1.34%	2.33%	1.00%	1.55%	0.95%	1.43%	2.44%	2.09%	2.27%	2.41%	1.51%	2.28%						
UA Pension	6.69%	6.21%	6.05%	5.84%	5.37%	4.83%	2.93%	2.67%	4.37%	3.86%	5.13%	4.60%	1.12%	0.83%				
Medicare/Social Security	1.31%	1.33%	1.21%	1.30%	1.25%	1.29%	1.18%	1.22%	1.19%	1.23%	1.13%	1.23%	6.48%	6.69%	7.10%	7.18%	7.55%	7.32%
Health	30.81%	31.04%	29.36%	33.25%	19.83%	19.78%	11.54%	11.02%	13.76%	13.16%	22.04%	21.34%					38.04%	41.19%
Life	0.13%	0.25%	0.13%	0.23%	0.08%	0.16%	0.05%	0.09%	0.07%	0.12%	0.08%	0.14%						
LTD	0.20%	0.19%	0.20%	0.19%	0.20%	0.19%	0.20%	0.19%	0.20%	0.19%	0.20%	0.19%						
Unemployment	0.11%	0.16%	0.11%	0.16%	0.11%	0.16%	0.11%	0.16%	0.11%	0.16%	0.11%	0.16%	0.11%	0.16%	0.11%	0.16%	0.11%	0.16%
Workers' Comp	0.99%	1.14%	5.37%	6.37%	0.54%	0.62%	0.54%	0.61%	0.33%	0.44%	0.33%	0.44%	0.33%	0.44%	0.87%	0.95%	0.88%	0.95%
Tuition Waivers	0.71%	0.68%	0.68%	0.64%	0.46%	0.43%	0.27%	0.24%	0.36%	0.34%	0.45%	0.40%	0.98%	0.81%				
Consulting/Other	0.19%	0.11%	0.48%	0.42%	0.17%	0.11%	0.15%	0.11%	0.16%	0.11%	0.17%	0.11%	0.12%	0.11%	0.12%	0.11%	0.21%	0.11%
Labor Relations			0.62%	0.59%					0.62%	0.59%	0.62%	0.59%	0.62%	0.59%				
Carryforward Rate	0.99%	1.00%	(1.68%)	(1.70%)	(0.13%)	(0.13%)	0.18%	0.17%	(3.45%)	(3.39%)	(3.75%)	(3.36%)	(0.17%)	(0.17%)	(0.26%)	(0.26%)	(5.44%)	(6.84%)
Rounding	0.05%		0.01%		0.01%				(0.03%)		0.04%		0.01%		(0.04%)		0.05%	
Total	62.80%	61.61%	63.60%	67.52%	48.70%	47.64%	32.60%	32.28%	32.10%	30.99%	40.50%	39.36%	9.60%	9.46%	7.90%	8.14%	41.40%	42.89%

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

Key	
	Benefit rates charged from FY09 Staff Benefit Projection
	Actual benefit rates incurred

University of Alaska
 Fringe Benefit (Over) Under Recovery
 Year Ended June 30, 2009

Schedule 4

	<u>Leave</u>	<u>Staff Benefit</u>	<u>Total</u>
FY07 Carryforward to FY09	477,400	(3,087,500)	(2,610,100)
FY09 Net Activity	<u>33,200</u>	<u>1,089,800</u>	<u>1,123,000</u>
FY09 Carryforward to FY11	510,600	(1,997,700)	(1,487,100)
FY08 Carryforward to FY10	<u>740,800</u>	<u>(7,557,300)</u>	<u>(6,816,500)</u>
Net Fund Balance	<u><u>1,251,400</u></u>	<u><u>(9,555,000)</u></u>	<u><u>(8,303,600)</u></u>
Per Banner Finance (BFIN)	Leave 2,405,700	Staff Ben (9,555,000)	(7,149,300)
	CBU <u>(1,154,300)</u>	Health <u>-</u>	<u>(1,154,300)</u>
	<u>1,251,400</u>	<u>(9,555,000)</u>	<u>(8,303,600)</u>
Difference	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted BFIN	<u><u>1,251,400</u></u>	<u><u>(9,555,000)</u></u>	<u><u>(8,303,600)</u></u>

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
 Fringe Benefit Costs and Recovery Summary
 Year Ended June 30, 2009

Schedule 5

	<u>FY09 Actual</u>	<u>FY09 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	28,234,700	29,813,300	1,578,600
TRS	5,752,100	5,592,800	(159,300)
ORP	14,211,500	13,128,800	(1,082,700)
UA Pension	13,244,700	14,296,300	1,051,600
Medicare & FICA	5,713,300	5,441,200	(272,100)
Health Care	57,539,800	56,705,900	(833,900)
Life Insurance	462,100	244,000	(218,100)
Long Term Disability	539,600	549,000	9,400
Unemployment	492,000	325,000	(167,000)
Workers' Compensation	2,776,200	2,312,600	(463,600)
Tuition Waivers	1,400,800	1,473,000	72,200
Consulting/Other	384,800	531,800	147,000
Labor Relations	754,400	774,500	20,100
	<hr/>	<hr/>	<hr/>
Total Benefit Costs	131,506,000	131,188,200	(317,800)
Staff Benefit Recovery	(130,416,200)	(128,100,700)	2,315,500
	<hr/>	<hr/>	<hr/>
Net Under (Over) Recovery from FY09	1,089,800	3,087,500	1,997,700
Net Carryforward from FY07	(3,087,500)	(3,087,500)	-
	<hr/>	<hr/>	<hr/>
Staff Benefit Under (Over) Recovery Carryforward to FY11	(1,997,700)	-	1,997,700
	<hr/>	<hr/>	<hr/>
Leave Benefits:			
Annual Leave Cost	13,141,800	12,915,200	(226,600)
Annual Leave Recovery	(12,706,700)	(13,197,900)	(491,200)
	<hr/>	<hr/>	<hr/>
Annual Leave Under (Over) Recovery	435,100	(282,700)	(717,800)
	<hr/>	<hr/>	<hr/>
Sick Leave Cost including ACCFT bank	8,188,300	8,219,800	31,500
Sick Leave Recovery	(8,617,100)	(8,452,000)	165,100
	<hr/>	<hr/>	<hr/>
Sick Leave Under (Over) Recovery	(428,800)	(232,200)	196,600
	<hr/>	<hr/>	<hr/>
Holiday Leave Cost	8,393,400	8,226,700	(166,700)
Holiday Leave Recovery	(8,366,500)	(8,189,200)	177,300
	<hr/>	<hr/>	<hr/>
Holiday Leave Under (Over) Recovery	26,900	37,500	10,600
	<hr/>	<hr/>	<hr/>
Net Under (Over) Recovery from FY09	33,200	(477,400)	(510,600)
Net Carryforward from FY07	477,400	477,400	-
	<hr/>	<hr/>	<hr/>
Leave Benefit Under (Over) Recovery Carryforward to FY11	510,600	-	(510,600)
	<hr/>	<hr/>	<hr/>

Note: Amounts have been rounded to the nearest hundred dollars

E-Class	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	
		AHECTE Union		Executives & Nonunion	UNAC Union	UAFT Union	Union & Nonunion	Temporary	Extended	Student	Total
	Classified	Classified	APT Exempt	Faculty	Faculty	Faculty ^(a)	Adjunct Faculty	Student - SS	Temporary	Student	
FY09 Staff Benefits Wage Base	69,545,200	11,385,900	69,151,000	26,303,600	77,834,200	23,431,800	16,207,800	14,452,300	859,100	12,707,400	321,878,300
FY09 Average Number of Eligible Employees	1,676	258	1,062	225	934	328	785		27		5,295
PERS:											
FY09 PERS-DB Contribution Rate	22.00%	22.00%	22.00%	22.00%							
FY09 PERS-DC Contribution Rate	6.57%	6.57%	6.57%	6.57%							
PERS-DB Cost	11,261,400	1,984,700	12,735,000	1,290,500							27,271,600
PERS-DC Cost	683,000	141,700	150,300	(11,900)							963,100
Net PERS Cost	11,944,400	2,126,400	12,885,300	1,278,600							28,234,700
PERS Rate	17.17%	18.68%	18.63%	4.86%							
TRS:											
FY09 TRS-DB Contribution Rate			12.56%	12.56%	12.56%	12.56%					
FY09 TRS-DC Contribution Rate			8.61%	8.61%	8.61%	8.61%					
TRS-DB Cost			8,500	648,300	3,455,700	1,375,500					5,488,000
TRS-DC Cost			-	48,300	168,900	46,900					264,100
Net TRS Cost			8,500	696,600	3,624,600	1,422,400					5,752,100
TRS Rate			0.01%	2.65%	4.66%	6.07%					
ORP-Tier 1											
FY09 ORP-Tier 1 Contribution Rate			17.04%	17.04%	17.04%	17.04%					
ORP-Tier 1 Cost			88,600	1,630,800	5,530,500	1,212,400					8,462,300
ORP-Tier 1 Rate			0.13%	6.20%	7.11%	5.17%					
ORP-Tier 2 and Tier 3											
FY09 ORP-Tier 2 Contribution Rate				12.00%	12.00%	12.00%					
FY09 ORP-Tier 3 Contribution Rate	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
ORP-Tier 2 Cost	300	-	3,200	149,600	333,100	55,000					541,200
ORP-Tier 3 Cost	1,758,500	196,200	1,059,500	443,600	1,618,600	520,300					5,596,700
ORP Forfeitures	(138,700)	(19,200)	(73,300)	(44,600)	(72,900)	(40,000)					(388,700)
Net ORP-Tier 2 and Tier 3 Cost	1,620,100	177,000	989,400	548,600	1,878,800	535,300					5,749,200
ORP-Tier 2 and Tier 3 Rate	2.33%	1.55%	1.43%	2.09%	2.41%	2.28%					
UA Pension Plan:											
FY09 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension Contribution	4,395,600	676,300	3,378,800	726,900	3,044,400	1,096,300	133,600				13,451,900
Pension Plan Administration Cost	7,700	1,200	6,000	1,300	5,400	1,900	200				23,700
Pension Forfeitures	(83,800)	(12,400)	(44,800)	(25,200)	(43,800)	(20,900)	-				(230,900)
Net Pension Cost	4,319,500	665,100	3,340,000	703,000	3,006,000	1,077,300	133,800				13,244,700
Pension Rate	6.21%	5.84%	4.83%	2.67%	3.86%	4.60%	0.83%				
Medicare/Social Security:											
FY09 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
FY09 Contribution Rate - Social Security											
Total Contribution Rate	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	6.20%	6.20%	6.20%	
Medicare Cost	924,900	148,200	889,100	320,700	957,000	288,400	231,900	198,300	11,900		3,970,400
Social Security Cost							852,900	839,100	50,900		1,742,900
Net Medicare/Social Security Cost	924,900	148,200	889,100	320,700	957,000	288,400	1,084,800	1,037,400	62,800		5,713,300
Medicare/Social Security Rate	1.33%	1.30%	1.29%	1.22%	1.23%	1.23%	6.69%	7.18%	7.32%		
Health Care:											
FY09 Average Health Care Participants ⁽¹⁾	1,586	235	1,005	213	851	294			26		4,210
Health Care Costs ⁽¹⁾	23,258,800	4,021,600	14,738,400	3,123,700	11,201,900	5,353,000			381,300		62,078,700
Health Care Recoveries ⁽¹⁾	(1,673,800)	(236,300)	(1,060,700)	(224,800)	(962,300)	(353,500)			(27,500)		(4,538,900)
Health Care Cost Net of Recovery	21,585,000	3,785,300	13,677,700	2,898,900	10,239,600	4,999,500			353,800		57,539,800
Health Care Rate	31.04%	33.25%	19.78%	11.02%	13.16%	21.34%			41.19%		
Life Insurance:											
FY09 Average Number of Eligible Employees	1,676	258	1,062	225	934	328					4,483
Life Insurance Cost	172,700	26,600	109,500	23,200	96,300	33,800					462,100
Life Insurance Rate	0.25%	0.23%	0.16%	0.09%	0.12%	0.14%					

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 Union Faculty	UAFT Union Faculty ^(a)	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY09 Staff Benefits Wage Base	69,545,200	11,385,900	69,151,000	26,303,600	77,834,200	23,431,800	16,207,800	14,452,300	859,100	12,707,400	321,878,300
FY09 Average Number of Eligible Employees	1,676	258	1,062	225	934	328	785		27		5,295
Long-Term Disability Insurance:											
LTD Eligible Wages	69,545,200	11,385,900	69,151,000	26,303,600	77,834,200	23,431,800					277,651,700
LTD Cost	135,200	22,100	134,400	51,100	151,300	45,500					539,600
LTD Rate	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%					
Unemployment:											
Unemployment Eligible Wages	69,545,200	11,385,900	69,151,000	26,303,600	77,834,200	23,431,800	16,207,800	14,452,300	859,100		309,170,900
Unemployment Cost	110,700	18,100	110,000	41,800	123,900	37,300	25,800	23,000	1,400		492,000
Unemployment Rate	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%		
Workers' Compensation:											
Adjusted Average Annual Claims	327,500	364,300	134,800	51,300	82,600	24,900	17,200	53,400	3,200		1,059,200
Percent to Total	30.92%	34.39%	12.73%	4.84%	7.80%	2.35%	1.62%	5.05%	0.30%		100.00%
Claims Forecast Allocated per											
Claims Percentage	627,800	698,200	258,400	98,300	158,400	47,700	32,900	102,500	6,100		2,030,300
Other Costs Allocated Based on Wage Base	167,800	27,500	166,800	63,400	187,800	56,500	39,100	34,900	2,100		745,900
Net Workers' Compensation Costs	795,600	725,700	425,200	161,700	346,200	104,200	72,000	137,400	8,200		2,776,200
Workers' Compensation Rate	1.14%	6.37%	0.62%	0.61%	0.44%	0.44%	0.44%	0.95%	0.95%		
Tuition Waivers:											
FY09 Average Number of Eligible Employees	1,676	258	1,062	225	934	328	785				5,268
Tuition Waiver Cost	474,500	73,000	300,600	63,700	264,400	92,800	131,800 ⁽²⁾				1,400,800
Tuition Waiver Rate	0.68%	0.64%	0.43%	0.24%	0.34%	0.40%	0.81%				
Consulting/Other:											
Consulting/Other Base	69,545,200	11,385,900	69,151,000	26,303,600	77,834,200	23,431,800	16,207,800	14,452,300	859,100		309,170,900
AHECTE Legal Trust		35,500									35,500
Consulting/Other Costs	78,600	12,900	78,100	29,700	87,900	26,500	18,300	16,300	1,000		349,300
Net Consulting/Other Costs	78,600	48,400	78,100	29,700	87,900	26,500	18,300	16,300	1,000		384,800
Consulting/Other Rate	0.11%	0.42%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%		
Labor Relations:											
Labor Relations Base		11,385,900			77,834,200	23,431,800	16,207,800				128,859,700
Labor Relations Cost		66,600			455,700	137,200	94,900				754,400
Labor Relations Rate		0.59%			0.59%	0.59%	0.59%				
Staff Benefit Carryforward:											
Carryforward from FY07 ⁽³⁾	698,700	(193,700)	(86,900)	44,000	(2,638,200)	(788,400)	(26,900)	(37,300)	(58,800)		(3,087,500)
Carryforward Rate	1.00%	(1.70%)	(0.13%)	0.17%	(3.39%)	(3.36%)	(0.17%)	(0.26%)	(6.84%)		

^(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 FY07 staff benefit incurred cost report.

Note: Amounts have been rounded to the nearest hundred dollar:

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2009

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	807,400	Annual Leave Adjustment	
1815	Annual Leave-Taken	13,141,800	Annual Leave Usage	13,949,200
1933	AHECTE Contract Costs	35,500	Consulting/Other	
1819	Post Employment Benefit Cost	53,300	Consulting/Other	
1924	Employee Flexible Spend.	(29,700)	Consulting/Other	
1931	Employee Assistance Program	125,300	Consulting/Other	
1950	Staff Benefits - Consulting	140,200	Consulting/Other	
1951	S/B Duplic & Office Costs	40,200	Consulting/Other	
1952	Staff Benefits - Travel	20,000	Consulting/Other	384,800
1920	Health Claims	55,770,500	Health Care	
1921	Admin Cost-Health Program	2,735,200	Health Care	
1922	COBRA Outsourcing	20,400	Health Care	
1923	Health Liability Adj	594,400	Health Care	
1926	Health Insurance Premium	751,300	Health Care	
1929	Wellness Program	2,206,900	Health Care	
1973	COBRA/LWOP Health Payment	(222,700)	Health Care	
1977	Spouse/Dependent Health	(1,238,700)	Health Care	
1978	Employee Defined Contribution	(3,077,500)	Health Care	57,539,800
1845	Holiday Leave Taken	8,219,900	Holiday/Other Usage	
1855	Military Leave Taken	14,500	Holiday/Other Usage	
1865	Jury Duty Taken	124,200	Holiday/Other Usage	
1866	Jury Duty Pay Back	(12,100)	Holiday/Other Usage	
1881	AHECTE Leave Bank Transfer Out	38,400	Holiday/Other Usage	
1882	AHECTE Leave Bank Transfer In	(38,400)	Holiday/Other Usage	
1885	AHECTE Leave Bank Usage	16,000	Holiday/Other Usage	8,362,500
1932	Labor Relations Expense	754,400	Labor Relations	754,400
1925	Life Insurance	462,100	Life Insurance	462,100
1935	Long Term Disability	539,600	Long Term Disability	539,600
1901	FICA (OASDI) UA Cost	1,742,900	Medicare/Social Security	
1902	Medicare UA Cost	3,970,400	Medicare/Social Security	5,713,300
1912	ORP Retirement Benefit	14,600,200	ORP Retirement Benefit	
1913	ORP Forfeitures	(388,700)	ORP Retirement Benefit	14,211,500

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2009

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1903	Pension Plan	13,451,900	Pension Plan	
1904	Admin Cost Pension Plan	23,700	Pension Plan	
1906	Pension Forfeitures	(230,900)	Pension Plan	13,244,700
1915	Public Employees Retirement	28,234,700	PERS Retirement Benefit	28,234,700
1812	Annual Leave Recovery	(13,514,100)	Recovery - annual leave	(13,514,100)
1842	Holiday Leave Recovery	(8,335,700)	Recovery - holiday/other	(8,335,700)
1832	Sick Leave Recovery	(8,634,100)	Recovery - sick leave	(8,634,100)
1972	Staff Benefit Recovery	(130,416,200)	Recovery - staff benefits	(130,416,200)
1835	Sick Leave Taken	8,188,300	Sick Leave usage	
1836	Sick Leave Payback-W/C	(1,500)	Sick Leave usage	
1871	ACCFT Transfer	104,400	Sick Leave usage	
1872	ACCFT Leave Bank	(104,400)	Sick Leave usage	
1875	ACCFT Sick Leave Taken	18,600	Sick Leave usage	8,205,400
1910	Teachers Retirement System	5,752,100	TRS Retirement Benefit	5,752,100
1985	Employee Tuition Waivers	1,400,800	Tuition Waivers	1,400,800
1940	Unemployment Compensation	492,000	Unemployment Compensation	492,000
1930	Workers Compensation	2,776,200	Workers' Compensation	2,776,200
Totals		<u>1,123,000</u>		<u>1,123,000</u>
			Net Leave Benefit Activity	33,200
			Net Staff Benefit Activity	1,089,800
			Total Benefit Activity	<u>1,123,000</u>

Note: Amounts have been rounded to the nearest hundred dollars

Year Ended June 30, 2009

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	2,616,000	-	730,700	-	-	-	-	-	3,346,700
1101	Faculty - UNAC Barg Unit < 12 month	52,573,400	2,119,200	4,600	125,100	-	10,608,000	230,700	-	65,661,000
1102	Faculty-ACCFT Barg Unit < 12 month	18,932,200	78,700	-	-	-	1,477,400	7,500	-	20,495,800
1150	Faculty-Non-Barg Unit < 12 Month	1,425,700	1,100	-	-	-	1,204,000	3,300	-	2,634,100
1151	Faculty - Non-barg Unit - 12 month	3,415,200	257,700	-	-	-	618,000	5,600	-	4,296,500
1152	Facult - ACCFT Barg Unit - 12 Month	227,600	-	-	-	24,800	-	-	-	252,400
1201	Executive	13,379,400	280,700	82,700	-	108,300	1,014,500	187,900	-	15,053,500
1251	APT	36,825,300	1,143,200	2,831,900	31,800	1,594,200	13,376,000	1,443,100	91,200	57,336,700
1401	Classified (Non-exempt)	40,941,400	1,012,600	2,808,000	8,200	1,997,100	9,888,000	210,100	78,700	56,944,100
1501	AHECTE Bargaining Unit	4,092,100	-	4,607,100	-	271,600	125,900	5,500	600	9,102,800
1601	Adjunct Faculty Bargaining Unit	11,439,000	11,700	-	-	-	642,600	-	200	12,093,500
1602	Adjunct Faculty Non-bargaining Unit	2,842,100	13,000	200	-	8,700	1,302,000	23,300	-	4,189,300
1611	Faculty-UNAC Summer Assign/Overload	4,871,700	314,100	3,500	9,100	4,700	5,548,100	231,900	-	10,983,100
1612	Faculty-ACCFT Summer Assign/Ove	2,051,100	13,800	-	-	-	277,700	-	-	2,342,600
1613	Faculty-Non-Barg.Summer Assign/Over	260,900	-	-	-	-	262,200	-	-	523,100
1615	APT Temporary	392,300	-	-	-	57,800	256,400	-	-	706,500
1617	APT Extended Temporary	70,400	-	1,200	-	2,400	72,800	3,800	-	150,600
1620	Classified (Non-Exempt) Temporary	3,677,500	57,500	162,100	-	426,100	2,779,100	111,200	5,600	7,219,100
1627	Classif (Non-exempt) Ext Temporary	236,500	8,000	41,500	-	122,300	159,000	27,800	-	595,100
1630	AHECTE Union - Temporary	257,400	-	14,200	-	17,300	27,600	2,000	-	318,500
1640	Student Wages - Not Subject to FICA	3,546,800	25,700	134,100	-	577,500	566,700	18,700	233,700	5,103,200
1641	Student Wages - Subject to FICA	1,312,900	15,700	89,200	-	531,500	1,141,900	20,800	76,100	3,188,100
1643	Grad Student Wages-Not Sub to FICA	3,430,300	108,700	4,300	-	-	3,231,300	241,300	200	7,016,100
1644	Grad Student Wages - Subjec to FICA	383,800	60,400	2,700	-	-	2,088,400	189,100	-	2,724,400
1646	Student - CWS No FICA	151,100	500	-	-	23,000	445,900	-	12,100	632,600
1647	Student - CWS - Subject to FICA	2,500	-	-	-	-	16,900	-	-	19,400
1651	Overtime - Straight	479,700	5,900	208,300	-	89,000	347,400	3,600	500	1,134,400
1671	Overtime - Premium	243,000	3,000	103,700	-	44,400	154,100	1,900	200	550,300
1741	Duty Station Differential	1,800	200	100	-	-	73,700	100	-	75,900
1761	Awards	41,000	-	-	-	-	500	-	-	41,500
Total Labor per BFIN		210,120,100	5,531,400	11,830,100	174,200	5,900,700	57,706,100	2,969,200	499,100	294,730,900
1815	Annual Leave-Taken	-	-	-	13,141,800	-	-	-	-	13,141,800
1835	Sick Leave Taken	-	-	-	8,188,300	-	-	-	-	8,188,300
1845	Holiday Leave Taken	-	-	-	8,219,900	-	-	-	-	8,219,900
1855	Military Leave Taken	-	-	-	14,500	-	-	-	-	14,500
1865	Jury Duty Taken	-	-	-	124,200	-	-	-	-	124,200
1875	ACCFT Sick Leave Taken	-	-	-	18,600	-	-	-	-	18,600
1885	AHECTE Leave Bank Usage	-	-	-	16,000	-	-	-	-	16,000
Total leave Taken per BFIN		-	-	-	29,723,300	-	-	-	-	29,723,300
Total Labor & Leave Taken per BFIN		210,120,100	5,531,400	11,830,100	29,897,500	5,900,700	57,706,100	2,969,200	499,100	324,454,200

Note: Amounts have been rounded to the nearest hundred dollars

Earnings 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 Union Faculty	AR, A9 UAFT Union Faculty (a)	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	55,734,400	8,583,200	56,978,400	18,961,000	2,657,400	61,459,600	20,207,300					224,581,300
20	Temporary - Hourly									7,295,800	607,900		7,903,700
25	Temporary - Biweekly									778,900	100,000		878,900
30	Temporary Faculty Pay								21,800				21,800
32	Temporary Faculty Pay								3,686,700				3,686,700
35	Union Temporary Faculty Pay								11,512,800				11,512,800
50	Student Hourly									(400)		4,867,500	4,867,100
55	Student Workstudy											462,600	462,600
60	Stipend-Graduate									31,300		7,015,500	7,046,800
61	Taxable Stipend-Graduate									2,688,100			2,688,100
64	Stipend-NonGraduate											108,800	108,800
65	Taxable Stipend-NonGraduate									75,700			75,700
70	Student Regular FICA Taxable									3,089,800			3,089,800
75	Student Workstudy FICA Taxable									18,400			18,400
105	CEA Call-in Pay		99,400							1,200			100,600
110	CEA Union Standby Pay		195,700										195,700
115	CEA Tool Allowance		38,200										38,200
120	L6070 Supervisory Pay		14,300										14,300
139	Adjustment Units	300		6,700	4,700	2,700	87,700	27,100		9,300			138,500
140	Adjustments Hours	9,300	22,900	(20,700)	38,700	31,000	(38,500)	24,000	(400)	101,200	4,500		172,000
141	FT Adjustment								166,800				166,800
142	Student non FICA Taxable Adj.											155,900	155,900
146	FW Adjustment								301,200				301,200
150	Biweek Additional Staff Assign			29,000									29,000
155	Hourly Additional Assignment	39,800		400									40,200
200	Credit Biweekly Overload				19,600	30,700	383,600	503,500					937,400
230	Credit Biweekly Summer Assign					26,100	1,134,600	754,100					1,914,800
250	Non-Credit Biweekly Overload				45,300	29,700	334,000	234,300					643,300
255	Non-Credit Hourly Overload						17,100						17,100
280	Non-Credit Biweek Summer Assgn					349,400	1,388,600	816,200					2,554,200
285	Non-Credit Hourly Summer Assgn						500	2,900					3,400
290	Contract Extension						9,328,900						9,328,900
320	Shift Differential	63,200	45,900							700	100		109,900
340	Hazard Pay												
350	Emergency/Oncall	38,400											38,400
460	Recognition Leave	4,700		3,600									8,300
465	Administrative Leave	247,100	26,400	263,700	124,900	200	10,400	900	100	9,100	3,000	8,000	693,800
695	Retro Pay Individual	26,600	6,300	82,500	140,200	(2,100)	92,300	18,600	55,600	66,900	900		487,800
696	Retro Pay- Student Fica Exempt											61,800	61,800
760	Piece Rate - \$7.95/Unit					20,400	286,600	24,400	447,300				778,700
Total General Pay (Leave Benefit Wage Base)		56,163,800	9,032,300	57,343,600	19,334,400	3,145,500	74,485,400	22,613,300	16,191,900	14,166,000	716,400	12,680,100	285,872,700
300	Overtime Pay	713,800	198,100							160,000	17,500		1,089,400
301	Overtime-Premium Portion	357,200	99,100							80,200	8,800		545,300
305	Student Overtime Fica Exempt											10,700	10,700
306	Student Overtime Premium											5,400	5,400
325	Shift Differential Overtime	140,300	48,700							5,800			194,800
Total Overtime Pay		1,211,300	345,900							246,000	26,300	16,100	1,845,600
90	Sabbatical Pay						1,906,700	223,500					2,130,200
135	Increase Applicable Gross								300	400			700
700	Award	2,100	700	7,900			4,000	700	5,000	400		500	21,300
710	Bonus	96,500	600	196,100	319,100	2,500	103,500	9,300	200	100		800	728,700
730	Flat Fee	17,100	12,900	74,800	9,900	100	78,900	237,000	10,400	39,400	1,800	100	482,400
731	Flat Fee/Miscellaneous											9,800	9,800
740	Housing				52,000		27,500						79,500
765	Pay in Lieu	35,300	15,400	59,900			110,900	8,800					230,300
Total Misc. Pay (no leave accrual)		151,000	29,600	338,700	381,000	2,600	2,231,500	479,300	15,900	40,300	1,800	11,200	3,682,900

Earnings 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 Union Faculty	AR, A9 UAFT Union Faculty (a)	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	4,313,900	765,300	4,334,200	1,404,000			29,500			40,500		10,887,400
501	Annual Leave Retro	1,700	400	4,300	10,800								17,200
506	Annual Leave - no doc	244,900	20,900	370,500	50,700						1,500		688,500
510	Annual Leave Payoff	296,800	19,200	246,000	130,500						13,000		705,500
515	Annual Leave Cash-In	223,500	57,300	387,700	156,500								825,000
516	Annual Leave Cash-In Retro			200	500								700
520	Terminal Annual Leave	11,200	2,500	3,500							300		17,500
	Total Annual Leave	5,092,000	865,600	5,346,400	1,753,000			29,500			55,300		13,141,800
550	Sick Leave	3,025,700	550,900	2,392,800	556,600	88,300	682,200	259,600			23,500		7,579,600
551	Sick Leave Retro	5,900	1,700	3,500	10,000	(100)	500						21,500
555	Terminal Sick Leave	1,600		1,000			300	3,300			100		6,300
556	Sick Leave - no doc	167,600	8,600	225,300	5,100	3,600	168,600	1,100			1,000		580,900
	Total Sick Leave	3,200,800	561,200	2,622,600	571,700	91,800	851,600	264,000			24,600		8,188,300
400	Holiday Leave	2,929,900	471,200	2,825,400	984,900			13,800			35,500		7,260,700
406	Holiday Leave - no doc	161,900	11,500	259,100	32,300						1,400		466,200
410	Holiday Premium Pay	190,800	35,700								2,800		229,300
420	Personal Holiday Leave	238,600											238,600
421	Personal Holiday Retro	2,600											2,600
426	Personal Holiday Leave-no doc	12,700											12,700
430	CEA Business Leave Bank		16,000										16,000
439	Misc Holiday Retro	2,400	1,000	2,600	3,800	1,100	5,200				300		16,400
440	Jury Duty Leave	39,600	8,100	35,100	13,800		15,200	6,000					117,800
450	Military Leave		4,700	9,800									14,500
560	ACCFT Leave							18,600					18,600
	Total Holiday/Other Leave Pay	3,578,500	548,200	3,132,000	1,034,800	1,100	20,400	38,400			40,000		8,393,400
	Total Wage and Leave Taken	69,397,400	11,382,800	68,783,300	23,074,900	3,241,000	77,588,900	23,424,500	16,207,800	14,452,300	864,400	12,707,400	321,124,700
	Leave Benefits Wage Base	56,163,800	9,032,300	57,343,600	19,334,400	3,145,500	74,485,400	22,613,300	16,191,900	14,166,000	716,400	12,680,100	285,872,700
	Leave Accrual Rates	21.40%	21.90%	20.00%	17.50%	1.80%	1.50%	1.50%			16.00%		
	Wages Plus Leave Accrual	68,182,900	11,010,400	68,812,300	22,717,900	3,202,100	75,602,700	22,952,500	16,191,900	14,166,000	831,000	12,680,100	316,349,800
	Overtime Pay	1,211,300	345,900							246,000	26,300	16,100	1,845,600
	Misc. Pay Not Subject to Leave	151,000	29,600	338,700	381,000	2,600	2,231,500	479,300	15,900	40,300	1,800	11,200	3,682,900
	Staff Benefits Wage Base	69,545,200	11,385,900	69,151,000	23,098,900	3,204,700	77,834,200	23,431,800	16,207,800	14,452,300	859,100	12,707,400	321,878,300

(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 Wages
 Year Ended June 30, 2009

Schedule 10

Wages subject to Federal Income Tax reported on form 941:

July - September 2008	67,019,300
October - December 2008	70,213,500
January - March 2009	79,360,200
April - June 2009	67,033,400
Total Wage Subject to Income Tax	<u>283,626,400</u>
Less beginning of year accrued wages	(15,872,900)
Plus end of year accrued wages	18,219,900
Plus wages not subject to federal tax	35,133,000
Per FY09 SWOHR Labor Reconciliation	3,600
UA softledger control	<u>321,110,000</u>
Difference between payroll system extract and adjusted softledger control	-
Total wage per payroll system	<u>321,110,000</u>
Employee Wage Compensation from Banner Finance	14,700
Total Wages and Leave Taken	<u><u>321,124,700</u></u>

Reported Wages per Wage Payment Summary per Banner Human Resources - Schedule 9	321,124,700
Difference	-
Adjusted Reported Wage per Schedule 9	<u><u>321,124,700</u></u>

Note: Amounts have been rounded to nearest hundred dollars

University of Alaska

Schedule 11

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

Year Ended June 30, 2009

Total UA Payroll per BHR	321,109,900
Duplicate Recording of "Construction" ¹	3,346,700
Wage Adjustments not in BHR but Accounted for through the W2 Process	(16,000)
Compensation not in BHR, Accounted for through the W2 Process	14,700
Employee Awards not in BHR but Accounted for through the W2 Process	<u>2,700</u>
Subtotal	324,458,000
Unreconciled Difference Between BHR and BFIN	<u>(3,800)</u>
Total of Labor and Leave Accounts per BFIN	<u><u>324,454,200</u></u>
Per BFIN	
Labor Account Codes	294,730,900
Leave Taken Account Codes	<u>29,723,300</u>
Total per BFIN	<u><u>324,454,200</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.

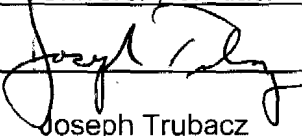
Note: Amounts have been rounded to the nearest hundred dollars

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, 2009;
2. All costs included in the proposal dated December 22, 2009, to establish final fringe benefit rates for the period July 1, 2008 – June 30, 2009 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.

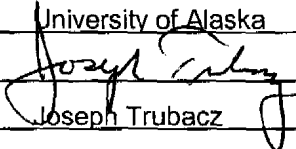
Institution: University of Alaska
Signature: 
Name of Official: Joseph Trubacz
Title: Chief Financial Officer
Date of Execution: 12/22/2009

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, 2009; and
2. All costs included in the proposals, dated December 22, 2009 to establish final fringe benefit rates for the period July 1, 2008 through June 30, 2009, 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: 12/22/2009