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 Cost Analysis
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UNIVERSITY
of ALASKA
 Many Traditions One Alaska

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Date: April 2, 2009

To: Bill Spindle, Pat Pitney, Carol Griffin, Joe Trubacz, Jim Lynch, Myron Dosch, Nicole Pittman, Beth Behner, Mike Humphrey, Vickie Gilligan, Gwen White, Michelle Rizk, Michelle Pope, Dawn Wall, Briana Walters

From: Tanya Hollis, SW Cost Analysis

Re: FY10 Fringe Benefit Forward Pricing Proposal

Attached is the FY10 Fringe Benefit Forward Pricing Proposal Report submitted to UA's cognizant agency, Office of Naval Research.

These rates have been submitted to ONR and DCAA but are not yet negotiated rates. We have requested that the proposal audit be completed early enough to allow us to have negotiated rates in place by July 1, 2009. Therefore they should only be used for internal purposes. You will be informed when we have a fully executed negotiation agreement in place for external usage of the FY10 rates

The following tables summarize the FY09 negotiated fringe benefit rates, the FY10 proposed fringe benefit rates, and the percent increase or decrease in rates by e-class over the FY09 negotiated rates.

Employee Class Title	E-Class	<u>Leave Benefit Rates (1)</u>		<u>Increase/</u>
		FY09 Negotiated Benefit Rates	FY10 Proposed Benefit Rates	<u>(Decrease)</u> FY09 Neg. to FY10 Proposed %
Classified	NR	21.40%	21.30%	(0.47%)
Classified, AHECTE	CR	21.90%	22.30%	1.83%
APT Exempt	XR	20.00%	20.20%	1.00%
Executive and Faculty, Non-union, 12 mos	EX, FR	17.50%	18.70%	6.86%
Faculty, Non-union, < 12 mos	FN	1.80%	2.20%	22.22%
Faculty, UNAC	F9	1.50%	1.70%	13.33%
Faculty, UAFT	AR, A9	1.50%	1.10%	(26.67%)
Faculty, Adjunct	FT, FW	0.00%	0.00%	0.00%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	0.00%
Extended Temporary	NX, XX	16.00%	14.00%	(12.50%)
Student	GN, SN	0.00%	0.00%	0.00%

(1) Distribution base: Leave rates are applied to base salaries excluding overtime, miscellaneous pay, and paid leave.

FY10 Forward Pricing Fringe Benefit Proposal

March, 2009

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Employee Class Title	E-Class	Staff Benefits (2)		Increase/ (Decrease)
		FY09 Negotiated Benefit Rates	FY10 Proposed Benefit Rates	FY09 Neg. to FY10 Proposed %
Classified	NR	62.80%	57.00%	(9.24%)
Classified, AHECTE	CR	63.60%	53.80%	(15.41%)
APT Exempt	XR	48.70%	44.10%	(9.45%)
Executive and Faculty, Non-union, 12 mos	EX, FR	32.60%	28.20%	(13.50%)
Faculty, Non-union, < 12 mos	FN	32.60%	28.20%	(13.50%)
Faculty, UNAC	F9	32.10%	31.90%	(0.62%)
Faculty, UAFT	AR, A9	40.50%	32.40%	(20.00%)
Faculty, Adjunct	FT, FW	9.60%	9.50%	(1.04%)
Temporary	CT, GT, NT, ST, XT	7.90%	8.00%	1.27%
Extended Temporary	NX, XX	41.40%	41.90%	1.21%
Student	GN, SN	0.00%	0.00%	0.00%

(2) Distribution base: Staff benefit rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.

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March 31, 2009

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

RE: University of Alaska FY10 Fringe Benefit Forward Pricing Proposal

Dear Mr. Bukovec:

This memorandum and enclosed attachments represent the University of Alaska's proposal to establish fixed with carry-forward fringe benefit rates for the period of July 1, 2009 through June 30, 2010 (FY10).

The cost methodology used is consistent with methodologies utilized for the FY09 fringe benefit forward pricing proposal. This proposal fully liquidates the FY08 staff benefit over recovery carry-forward of \$7,557,400 and leave benefit under recovery of \$740,800.

The following is a table summarizes the fringe benefit rates proposed for FY10 for the University of Alaska System. Also listed are the FY09 negotiated rates for comparison purposes.

E-Class	<u>Leave Benefit Rates (1)</u>		<u>Staff Benefit Rates (2)</u>	
	FY09 Negotiated Benefit Rates	FY10 Proposed Benefit Rates	FY09 Negotiated Benefit Rates	FY10 Proposed Benefit Rates
NR	21.40%	21.30%	62.80%	57.00%
CR	21.90%	22.30%	63.60%	53.80%
XR	20.00%	20.20%	48.70%	44.10%
EX, FR	17.50%	18.70%	32.60%	28.20%
FN	1.80%	2.20%	32.60%	28.20%
F9	1.50%	1.70%	32.10%	31.90%
AR, A9	1.50%	1.10%	40.50%	32.40%
FT, FW	0.00%	0.00%	9.60%	9.50%
CT, GT, NT, ST, XT	0.00%	0.00%	7.90%	8.00%
NX, XX	16.00%	14.00%	41.40%	41.90%
GN, SN	0.00%	0.00%	0.00%	0.00%

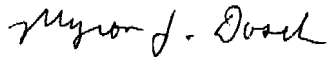
- (1) Distribution base: Leave rates are applied to base salaries excluding overtime, miscellaneous pay, and paid leave.
 (2) Distribution base: Staff benefit rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.

Scott Bukovec
March 31, 2009
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We are seeking to have new rates in effect for our first payroll in July 2009. We appreciate any assistance you can provide to help complete negotiations prior to that time. In the event that a final agreement will not be likely by July 1, 2009, we request that these proposed rates be provisional rates. This would help avoid potential billing adjustments on activity between July 1 and the date of the final agreement. Please let me know if there is anything we can do to facilitate the audit and negotiation process.

Please contact me if you have any questions or if you need additional information. Thanks for your consideration of this proposal.

Sincerely,



Myron J. Dosch

DCW

Attachments

cc: Sandra Thomson, ONR, Seattle (one copy)
Glade Stott, DCAA, Pacific Branch Office (one copy)
Christopher Mahan, DCAA, Alaska Sub-Office (one copy)

UNIVERSITY OF ALASKA

FY10 FRINGE BENEFIT FORWARD PRICING PROPOSAL



The University of Alaska
Fringe Benefit Forward Pricing Proposal

July 1, 2009 – June 30, 2010

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Attachment A: Certifications

Certificate of Fringe Benefit Costs

Certificate of Final Fringe Benefit Costs

1. Final allocated benefit costs for combined e-classes are rounded to hundreds for projection purposes.
2. Wages for FY10 are based on updated estimates of projected FY09 wages and incremented for salary and grid increases.
Annual salary increases are projected for eligible e-classes as follows:
 - AHECTE union (aka Local 6070) employees (e-class CR) – 3.75% which will go into effect Dec. 01, 2009
 - Executive employees and non-union faculty (e-classes EX, FR) - 2.6%
 - Non-union faculty less than 12 months (e-class FN) – 3.4%
 - UNAC faculty (e-class F9) – 3.4%
 - ACCFT faculty (e-classes AR, A9) – 3.5%
 - Adjunct faculty (e-classes FT, FW) – 4.0%Salary grid increases are projected for eligible e-classes as follows:
 - Classified, exempt and non-exempt staff (e-classes NR, XR, NT, XT, NX, XX) – 4.5%
 - AHECTE Union employees (e-classes CR, CT) – 1.0%
 - Students (e-classes GT, ST, GN, SN) – 2.5%
3. Leave usage is projected using average rates calculated by e-class. Use of average rates is intended to smooth individual year usage fluctuations. A four year average was used for all e-classes for the period FY05 to FY08. Leave benefit recovery carryforwards are reflected as calculated in the FY08 Fringe Benefit Incurred Cost Report.
4. Beginning July 01, 2006, UA has two public employee retirement system (PERS) plans. The public employee retirement system defined benefit (PERS-DB) plan is restricted to eligible employees with an original hire date prior to July 1, 2006. Eligible employees with an original hire date of July 1, 2006 or later may enroll in the public employee retirement system defined contribution (PERS-DC) plan or the optional retirement plan, ORP–Tier 3. Effective July 01, 2007, employer PERS-DC amount per employee, must calculate to at least the PERS-DB rate. The calculated contribution beyond the PERS-DC rate is applied to the State of Alaska PERS-DB unfunded liability. The PERS-DB and PERS-DC rates are 22.00% and 8.08% respectively, rates are established or projected by the State of Alaska, Division of Retirement. The percentage of FY08 earnings subject to this benefit is multiplied by the staff benefit wage base to estimate potential covered wages by e-class for the public retirement system plans. This amount is reduced for covered wage estimates for individuals expected to participate in the ORP–Tier 3 Plan.
5. Beginning in July 01, 2006, UA has two teacher's retirement system (TRS) plans. The teacher's retirement system defined benefit (TRS-DB) plan is restricted to eligible employees with an original hire date prior to July 1, 2006. Eligible employees with an original hire date of July 1, 2006 or later may enroll in the teacher's retirement system defined contribution (TRS-DC) plan or the optional retirement plans, ORP–Tier 3. Effective July 01, 2007, employer TRS-DC amount per employee, must calculate to at least the TRS-DB rate. The calculated contribution beyond the TRS-DC rate is applied to the State of Alaska TRS-DB unfunded liability. The TRS-DB and TRS-DC rates are 12.56% and 8.75% respectively, rates are established or projected by the State of Alaska, Division of Retirement. The percentage of FY08 earnings subject to this benefit is multiplied by the staff benefit wage base to estimate potential covered wages by e-class for the teacher's retirement system plans. This amount is reduced for covered wage estimates for individuals expected to participate in the ORP–Tier 3 Plan.

6. Effective July 01, 2006, UA has three separate optional retirement plans, ORP–Tier 1, ORP–Tier 2, and ORP–Tier 3. The ORP–Tier 1 plan is for eligible employees with an original hire date prior to July 1, 2005. The University Board of Regents established ORP–Tier 2, for eligible employees with an original hire date during FY06. The University Board of Regents also established a third optional retirement plan with an expanded employee eligibility criteria, ORP–Tier 3. It is available to all retirement eligible employees with an original hire date of July 1, 2006 or later. The ORP–Tier 1 rate is projected at 12.56% using the 3 year average TRS-DB rate. The ORP–Tier 2 and ORP–Tier 3 rate is established by the Board of Regents at 12.00%. The percentage of FY08 earnings eligible for all the optional retirement plan benefits is multiplied by the staff benefit wage base to estimate total optional retirement plan covered wages by e-class. The projected covered wage base for employees newly hired between FY08 and FY10 is allocated to the multiple retirement options based on the percentages of the actual FY09 newly hired eligible employees in each e-class from July '07 through February '08, adjusted for applicable grid and salary increases. The ORP–Tier 2 and ORP–Tier 3 projected covered wage base is subtracted from the estimated total optional retirement plan wages by e-class resulting in the ORP Tier 1 covered wage base.
7. Pension costs are estimated at 7.65% of covered wages below \$42,000 for regular employees and \$106,800 for eligible adjunct faculty. E-class covered wages for the fiscal year are calculated by multiplying the percentage of FY08 wages subject to pension benefits by the FY10 projected staff benefit wage base. New eligible employees expected to enroll in ORP–Tier 3 are eligible for pension benefits. Employees enrolled in the PERS-DC and TRS-DC retirement plans are not eligible for pension benefits so the amount of projected covered wages for PERS-DC and TRS-DC is subtracted from the calculated gross pension covered wage base. Projected pension administration costs are allocated to e-classes prorata based on the covered wage base.
8. The percentage of FY08 earnings subject to medicare benefits or social security benefits is multiplied times the staff benefit wage base to calculate covered wages for each respective benefit type by e-class. Medicare costs are projected at 1.45% of covered wages for all employees hired after April 1986. Social security is estimated at 6.2% of covered wages below \$106,800 for adjunct faculty and temporary e-classes. All new adjunct faculty will contribute to social security, not pension.
9. Health care costs are estimated at projected usage levels less projected recoveries. All benefit eligible e-classes pay for spouse/dependent health coverage if elected. The current plan offers employees some flexible benefit options and matches the employee contributions with current year costs. Projected health care claims costs are allocated to union (e-classes CR, F9, and AR/A9) and non-union (e-classes NR, XR, EX/FR/FN and NX/XX) plan groups based on prior year actual claims costs. Other health care costs, except wellness, are allocated based on plan usage or projected plan participants. Projected spouse/dependent and employee recoveries are allocated based on projected plan participants. Non-union costs and recoveries are further allocated to e-classes by projected non-union participants. Wellness costs are allocated to all projected health care eligible employees, including opt-outs.
10. Life insurance administrative costs are estimated at 0.18/\$1,000 of the insured amount. Allocation to individual e-classes is based on the number of employee participants in each eligible e-class.
11. Long term disability insurance (LTD) costs are for self-insurance with a limit of three months coverage plus premium costs for remaining LTD coverage. This is estimated based on 12 months at the estimated rate of \$0.25 per \$100 of salary. The annual administrative fee is calculated at the estimated rate of \$0.007 per \$100 of salary. The annual self insurance cost is based on a three year rolling average. LTD costs are allocated to e-classes prorata based on the staff benefit wage base.
12. Unemployment costs are projected based on the average of 4 years actual experience plus estimated current year usage, then adjusted consistent with current trends. Allocated to e-classes prorata based on the staff benefit wage base.

13. The Workers' Compensation claims cost are estimated at the actuarial consultant's projected self insured FY10 claims level. Workers' Compensation costs are allocated to e-class pools based on a combination of claims experience and exposure. Additional costs for insurance premiums, professional fees, office operations, and loss prevention are allocated to non-student e-classes prorata based on the staff benefit wage base.
14. Tuition waiver costs are projected at the FY09 estimated usage level and adjusted for increases or decreases in tuition rates for FY10. Employee (excluding adjunct) projected tuition waiver costs are allocated to applicable e-class pools based on the number of eligible employees. Adjunct projected tuition waiver costs are allocated to that specific e-class. Effective CY02, adjuncts may accrue three credits per semester, up to twelve credits. These credits may be used for the employee, spouse or dependent. Effective FY00, dependent and spouse tuition waiver costs are unallowable.
15. AHECTE Legal Trust costs, consulting, and other costs are projected at the level forecasted by the respective program director. AHECTE legal trust costs are allocated entirely to the benefiting e-class, CR. Employee Assistance Program (EAP) costs are allocated to health care eligible employees. Consulting and other projected costs are allocated to non-student e-classes prorata based on the staff benefit wage base.
16. Labor relations costs are projected at the level forecasted by the respective program director and Statewide Office of Labor and Employee Relations and are allocated to the union e-classes prorata based on their staff benefit wage base.
17. Staff benefit recovery carryforwards are reflected as calculated in the FY08 Fringe Benefit Incurred Cost Report.

E-Class	NR	CR AHECTE Union	XR APT Exempt	EX, FN, FR Executives & Nonunion Faculty	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student	TOTAL
FY10 Staff Benefits Wage Base	72,490,000	11,630,000	72,070,000	26,950,000	80,110,000	24,040,000	16,460,000	14,070,000	1,120,000	12,970,000	331,910,000
Staff Benefits:											
PERS	12,858,200	2,203,200	13,413,600	1,076,800	-	-	-	-	-	-	29,551,800
TRS	-	-	23,400	756,300	3,638,600	1,449,400	-	-	-	-	5,867,700
ORP-Tier 1	-	-	48,900	1,218,200	4,085,500	900,200	-	-	-	-	6,252,800
ORP-Tier 2 and Tier 3	1,777,000	213,600	1,147,500	675,400	2,355,900	607,700	-	-	-	-	6,777,100
UA Pension Plan	4,406,800	626,000	3,621,900	711,900	3,271,800	1,169,600	166,000	-	-	-	13,974,000
Medicare & Social Security	960,800	150,800	908,600	326,600	985,000	285,500	1,079,500	1,010,800	83,300	-	5,790,900
Health Care	21,429,200	2,911,400	13,544,300	2,822,800	10,614,200	4,003,700	-	-	406,900	-	55,732,500
Life Insurance	181,500	27,900	114,700	23,900	100,600	34,400	-	-	-	-	483,000
Long Term Disability	149,200	23,900	148,300	55,500	164,900	49,500	-	-	-	-	591,300
Unemployment	91,800	14,700	91,200	34,100	101,400	30,400	20,900	17,800	1,400	-	403,700
Workers' Compensation	823,400	695,300	490,000	183,300	407,600	122,400	83,800	152,000	12,000	-	2,969,800
Tuition Waivers	457,700	70,300	289,300	60,200	253,600	86,900	135,000	-	-	-	1,353,000
Consulting/Other	101,100	47,600	83,000	26,000	85,100	26,700	12,000	10,200	1,700	-	393,400
Labor Relations	-	72,600	-	-	500,200	150,100	102,800	-	-	-	825,700
Carryforward from FY08	(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)
	41,285,400	6,252,500	31,802,000	7,582,300	25,556,500	7,777,500	1,555,800	1,127,700	469,600	-	123,409,300
Benefit Rates:											
PERS	17.74%	18.94%	18.61%	4.00%							29,551,800
TRS			0.03%	2.81%	4.54%	6.03%					5,867,700
ORP-Tier 1			0.07%	4.52%	5.10%	3.74%					6,252,800
ORP-Tier 2 and Tier 3	2.45%	1.84%	1.59%	2.51%	2.94%	2.53%					6,777,100
UA Pension Plan	6.08%	5.38%	5.03%	2.64%	4.08%	4.87%	1.01%				13,974,000
Medicare & Social Security	1.33%	1.30%	1.26%	1.21%	1.23%	1.19%	6.56%	7.18%	7.44%		5,790,900
Health Care	29.56%	25.03%	18.79%	10.47%	13.25%	16.65%			36.33%		55,732,500
Life Insurance	0.25%	0.24%	0.16%	0.09%	0.13%	0.14%					483,000
Long Term Disability	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%					591,300
Unemployment	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%		403,700
Workers' Compensation	1.14%	5.98%	0.68%	0.68%	0.51%	0.51%	0.51%	1.08%	1.07%		2,969,800
Tuition Waivers	0.63%	0.60%	0.40%	0.22%	0.32%	0.36%	0.82%				1,353,000
Consulting/Other	0.14%	0.41%	0.12%	0.10%	0.11%	0.11%	0.07%	0.07%	0.15%		393,400
Labor Relations		0.62%			0.62%	0.62%	0.62%				825,700
Carryforward from FY08	(2.69%)	(6.92%)	(2.95%)	(1.44%)	(1.26%)	(4.74%)	(0.27%)	(0.45%)	(3.19%)		(7,557,400)
	56.97%	53.76%	44.13%	28.15%	31.91%	32.35%	9.45%	8.01%	41.93%		123,409,300
FY10 Proposed Staff Benefit Rates	57.00%	53.80%	44.10%	28.20%	31.90%	32.40%	9.50%	8.00%	41.90%		
FY09 Negotiated Staff Benefit Rates	62.80%	63.60%	48.70%	32.60%	32.10%	40.50%	9.60%	7.90%	41.40%		
Increase/(Decrease)	(5.80%)	(9.80%)	(4.60%)	(4.40%)	(0.20%)	(8.10%)	(0.10%)	0.10%	0.50%		
Percentage Increase/(Decrease)	(9.24%)	(15.41%)	(9.45%)	(13.50%)	(0.62%)	(20.00%)	(1.04%)	1.27%	1.21%		
Federal Participation											
FY10 Federal Wages & Leave Accrual	9,725,300	177,100	15,120,100	3,570,100	12,550,500	1,534,600	1,288,000	4,891,300	222,400	4,072,200	53,151,600
FY10 Staff Benefit Costs	5,543,421	95,280	6,667,964	1,006,768	4,003,610	497,210	122,360	391,304	93,186	-	18,421,103
FY10 Projected Federal Participation	15,268,721	272,380	21,788,064	4,576,868	16,554,110	2,031,810	1,410,360	5,282,604	315,586	4,072,200	71,572,703

E-Class	NR	CR AHECTE Union	XR APT Exempt	EX, FR Executives & Nonunion Faculty (a)	FN Nonunion Faculty (a)	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student	TOTAL
Projected FY10 Leave Wage Base	58,480,000	9,110,000	59,730,000	19,830,000	2,940,000	76,650,000	23,460,000	16,450,000	13,790,000	920,000	12,940,000	294,300,000
FY08 Actual Leave Usage Rates:												
Annual Leave	9.11%	9.87%	9.62%	9.39%						6.27%		
Sick Leave	5.71%	6.74%	4.63%	3.32%	1.77%	1.59%	1.13%			3.33%		
Holiday/Other Leave	6.42%	6.32%	5.51%	5.35%						5.34%		
	21.24%	22.93%	19.76%	18.06%	1.77%	1.59%	1.13%	n/a	n/a	14.94%	n/a	
Average Leave Usage Rates:												
Annual Leave	9.02%	9.37%	9.59%	9.38%	n/a	n/a	n/a	n/a	n/a	6.45%	n/a	
Sick Leave	5.66%	6.35%	4.68%	2.95%	1.40%	1.46%	1.43%	n/a	n/a	3.26%	n/a	
Holiday/Other Leave	6.40%	6.23%	5.51%	5.37%	n/a	n/a	n/a	n/a	n/a	5.36%	n/a	
Total Average Leave Rate	21.08%	21.95%	19.78%	17.70%	1.40%	1.46%	1.43%	n/a	n/a	15.07%	n/a	
FY10 Leave Benefit Projection												
Annual Leave Usage	5,274,896	853,607	5,728,107	1,860,054	-	-	-	-	-	59,340	-	13,776,004
FY08 Carryforward Under (Over)	48,500	6,000	331,600	121,200	-	-	-	-	-	(11,500)	-	495,800
Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-
Annual Leave Projection	5,323,396	859,607	6,059,707	1,981,254	-	-	-	-	-	47,840	-	14,271,804
Sick Leave Usage	3,309,968	578,485	2,795,364	584,985	41,160	1,119,090	335,478	-	-	29,992	-	8,794,522
FY08 Carryforward Under (Over)	46,100	39,800	(55,900)	87,000	24,800	216,100	(89,300)	-	-	600	-	269,200
Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-
Sick Leave Projection	3,356,068	618,285	2,739,464	671,985	65,960	1,335,190	246,178	-	-	30,592	-	9,063,722
Holiday/Other Leave Usage	3,742,720	567,553	3,291,123	1,064,871	-	-	-	-	-	49,312	-	8,715,579
FY08 Carryforward Under (Over)	11,500	(10,900)	(23,700)	(1,700)	-	-	-	-	-	600	-	(24,200)
Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-
Holiday/Other Leave Projection	3,754,220	556,653	3,267,423	1,063,171	-	-	-	-	-	49,912	-	8,691,379
Calculated Leave Benefit Rates												
Annual	9.10%	9.44%	10.15%	9.99%						5.20%		14,271,804
Sick	5.74%	6.79%	4.59%	3.39%	2.24%	1.74%	1.05%			3.33%		9,063,722
Holiday/Other	6.42%	6.11%	5.47%	5.36%						5.43%		8,691,379
	21.26%	22.34%	20.21%	18.74%	2.24%	1.74%	1.05%			13.96%		32,026,905
FY10 Proposed Leave Benefit Rates	21.30%	22.30%	20.20%	18.70%	2.20%	1.70%	1.10%			14.00%		
FY09 Negotiated Rates												
Annual	21.40%	21.90%	20.00%	17.50%	1.80%	1.50%	1.50%			16.00%		
Increase/(Decrease)	(0.10%)	0.40%	0.20%	1.20%	0.40%	0.20%	(0.40%)			(2.00%)		
Percentage Increase/(Decrease)	(0.47%)	1.83%	1.00%	6.86%	22.22%	13.33%	(26.67%)			(12.50%)		
Federal Participation												
FY08 Actual Federal Participation	13.71%	1.59%	21.06%	9.54%	44.08%	16.10%	6.47%	7.83%	35.47%	21.21%	31.47%	
Projected FY09 Federal Wages	8,017,600	144,800	12,579,100	1,891,800	1,296,000	12,340,700	1,517,900	1,288,000	4,891,300	195,100	4,072,200	48,234,500
Projected FY09 Leave Benefit Costs	1,707,700	32,300	2,541,000	353,800	28,500	209,800	16,700	-	-	27,300	-	4,917,100
	9,725,300	177,100	15,120,100	2,245,600	1,324,500	12,550,500	1,534,600	1,288,000	4,891,300	222,400	4,072,200	53,151,600
				3,570,100 (a)								

(a) E-classes EX and FR are eligible for all leave benefits. E-class FN is only eligible for sick leave. E-classes are recombined for staff benefit calculation.

E-Class	NR	CR AHECTE Union	XR	EX, FR, FN Executives & Nonunion Faculty	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX, XX Extended Temporary	GN, SN Student	TOTAL
FY10 Projected Staff Benefits Wage Base	72,490,000	11,630,000	72,070,000	26,950,000	80,110,000	24,040,000	16,460,000	14,070,000	1,120,000	12,970,000	331,910,000
Number of Eligible Employees	1,680	258	1,062	221	931	319	894		31		5,396
PERS:											
FY10 PERS-DB Projected Contribution Rate	22.00%	22.00%	22.00%	22.00%							
FY10 PERS-DC Projected Contribution Rate	8.08%	8.08%	8.08%	8.08%							
Percentage of PERS Wages Covered	87.51%	92.91%	88.48%	19.28%							
PERS Benefit Covered Wage Base (a)	63,435,999	10,805,433	63,767,536	5,195,960							143,204,928
PERS-DC Covered Wage Opting ORP-Tier 3 (b)	(4,989,769)	(791,076)	(2,796,439)	(301,477)							(8,878,761)
Revised Percentage of PERS Wages Covered	80.63%	86.11%	84.60%	18.16%							
PERS-DB Covered Wage Base	53,395,034	8,885,624	59,848,899	4,894,483							127,024,040
PERS-DC Covered Wage Base	5,051,196	1,128,733	1,122,198	-							7,302,127
PERS-DB Cost	11,746,907	1,954,837	13,166,758	1,076,786							27,945,288
PERS-DC Cost	408,137	91,202	90,674	-							590,013
PERS-DB Unfunded Liability (c)	703,126	157,119	156,210	-							1,016,455
Total PERS Cost	12,858,170	2,203,158	13,413,642	1,076,786							29,551,756
Use	12,858,200	2,203,200	13,413,600	1,076,800							29,551,800
PERS Rate	17.74%	18.94%	18.61%	4.00%							
TRS:											
FY10 TRS-DB Projected Contribution Rate			12.56%	12.56%	12.56%	12.56%					
FY10 TRS-DC Projected Contribution Rate			8.75%	8.75%	8.75%	8.75%					
Percentage of TRS Wages Covered			0.27%	23.72%	38.90%	52.17%					
TRS Benefit Covered Wage Base (a)			194,589	6,392,540	31,162,790	12,541,668					50,291,587
TRS-DC Covered Wage Opting ORP-Tier 3 (b)			(8,533)	(370,904)	(2,192,949)	(1,001,859)					(3,574,245)
Revised Percentage of TRS Wages Covered			0.26%	22.34%	36.16%	48.00%					
TRS-DB Covered Wage Base			186,056	4,914,586	27,399,685	11,094,254					43,594,581
TRS-DC Covered Wage Base			-	1,107,050	1,570,156	445,555					3,122,761
TRS-DB Cost			23,369	617,272	3,441,400	1,393,438					5,475,479
TRS-DC Cost			-	96,867	137,389	38,986					273,242
TRS-DB Unfunded Liability (c)			-	42,178	59,823	16,976					118,977
Total TRS Cost			23,369	756,317	3,638,612	1,449,400					5,867,698
Use			23,400	756,300	3,638,600	1,449,400					5,867,700
TRS Rate			0.03%	2.81%	4.54%	6.03%					
ORP-Tier 1:											
FY10 ORP Tier 1 Projected Contribution Rate			12.56%	12.56%	12.56%	12.56%					
Percentage of ORP Wages Covered			0.54%	55.18%	62.47%	47.14%					
ORP Benefit Covered Wage Base (a)			389,178	14,871,010	50,044,717	11,332,456					76,637,361
ORP-Tier 2 Covered Wage Base			n/a	(1,107,645)	(3,989,478)	(509,648)					(5,606,771)
ORP-Tier 3 Covered Wage Base (b)			n/a	(4,064,497)	(13,527,424)	(3,655,440)					(21,247,361)
ORP-Tier 1 Benefit Covered Wage Base			389,178	9,698,868	32,527,815	7,167,368					49,783,229
ORP Tier 1 Percentage of Wages Covered			0.54%	35.99%	40.60%	29.81%					
ORP-Tier 1 Cost			48,881	1,218,178	4,085,494	900,221					6,252,774
Use			48,900	1,218,200	4,085,500	900,200					6,252,800
ORP-Tier 1 Rate			0.07%	4.52%	5.10%	3.74%					
ORP-Tier 2 and Tier 3:											
FY10 ORP Tier 2 & Tier 3 Projected Contribution Rate	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
Percentage of ORP-Tier 2 Wages Covered				4.11%	4.98%	2.12%					
Percentage of ORP-Tier 3 Wages Covered	20.43%	15.31%	13.27%	16.77%	19.53%	18.94%					
ORP-Tier 2 Covered Wage Base				1,107,645	3,989,478	509,648					5,606,771
ORP-Tier 3 Covered Wage Base (b)	14,808,043	1,780,057	9,562,442	4,520,687	15,643,141	4,554,342					50,868,712
ORP-Tier 2 Cost				132,917	478,737	61,158					672,812
ORP-Tier 3 Cost	1,776,965	213,607	1,147,493	542,482	1,877,177	546,521					6,104,245
Total ORP-Tier 2 and Tier 3 Cost	1,776,965	213,607	1,147,493	675,399	2,355,914	607,679					6,777,057
Use	1,777,000	213,600	1,147,500	675,400	2,355,900	607,700					6,777,100
ORP-Tier 2 and Tier 3 Rate	2.45%	1.84%	1.59%	2.51%	2.94%	2.53%					

E-Class	NR	CR AHECTE Union	XR	EX, FR, FN Executives & Nonunion Faculty	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX, XX Extended Temporary	GN, SN Student	TOTAL
FY10 Projected Staff Benefits Wage Base	72,490,000	11,630,000	72,070,000	26,950,000	80,110,000	24,040,000	16,460,000	14,070,000	1,120,000	12,970,000	331,910,000
Number of Eligible Employees	1,680	258	1,062	221	931	319	894		31		5,396
UA Pension Plan:											
FY09 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Percentage of Wages Covered	86.35%	79.99%	67.18%	38.60%	55.29%	65.38%	13.17%				
Gross Pension Covered Wage Base (a)	62,595,115	9,302,837	48,416,626	10,402,700	44,292,819	15,717,352	2,167,782				192,895,231
PERS-DC Covered Wage Base	(5,051,196)	(1,128,733)	(1,122,198)	-	-	-	-				(7,302,127)
TRS-DC Covered Wage Base	-	-	-	(1,107,050)	(1,570,156)	(445,555)	-				(3,122,761)
Net Pension Covered Wage Base	57,543,919	8,174,104	47,294,428	9,295,650	42,722,663	15,271,797	2,167,782				182,470,343
Pension Plan Administration Costs (d)	4,731	672	3,888	764	3,512	1,255	178				15,000
Pension Contribution	4,402,110	625,319	3,618,024	711,117	3,268,284	1,168,292	165,835				13,958,981
Pension Cost	4,406,841	625,991	3,621,912	711,881	3,271,796	1,169,547	166,013				13,973,981
Use	4,406,800	626,000	3,621,900	711,900	3,271,800	1,169,600	166,000				13,974,000
Pension Rate	6.08%	5.38%	5.03%	2.64%	4.08%	4.87%	1.01%				
Medicare/Social Security:											
2009 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
2009 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%		
Percentage of Wages Covered by Medicare	91.41%	89.44%	86.95%	83.58%	84.80%	81.89%	98.89%	94.35%	96.96%		
Percentage of Wages Covered by Social Security							82.65%	93.80%	97.27%		
Medicare Covered Wage Base (a)	66,263,109	10,401,872	62,664,865	22,524,810	67,933,280	19,686,356	16,277,294	13,275,045	1,085,952		280,112,583
Social Security Covered Wage Base (a)							13,604,190	13,197,660	1,089,424		27,891,274
Medicare/Social Security Cost	960,815	150,827	908,641	326,610	985,033	285,452	1,079,481	1,010,743	83,291		5,790,893
Use	960,800	150,800	908,600	326,600	985,000	285,500	1,079,500	1,010,800	83,300		5,790,900
Medicare/Social Security Rate	1.33%	1.30%	1.26%	1.21%	1.23%	1.19%	6.56%	7.18%	7.44%		
Health Care:											
Health Care Participants (e)	1,579	235	998	208	850	287			30		4,187
Health Cost Net of Cobra Health Recovery (e)	23,837,758	3,268,403	15,066,583	3,140,123	12,050,157	4,502,246			452,667		62,317,937
Employee and Dependent Recovery (e)	(2,408,577)	(357,015)	(1,522,331)	(317,279)	(1,435,927)	(498,554)			(45,762)		(6,585,445)
Health Cost Net of Cobra and Employee Recovery	21,429,181	2,911,388	13,544,252	2,822,844	10,614,230	4,003,692			406,905		55,732,492
Use	21,429,200	2,911,400	13,544,300	2,822,800	10,614,200	4,003,700			406,900		55,732,500
Health Care Rate	29.56%	25.03%	18.79%	10.47%	13.25%	16.65%			36.33%		
Life Insurance:											
Eligible Employees Base	1,680	258	1,062	221	931	319					4,471
Life Insurance Cost (f)	181,490	27,872	114,727	23,875	100,575	34,461					483,000
Use	181,500	27,900	114,700	23,900	100,600	34,400					483,000
Life Insurance Rate	0.25%	0.24%	0.16%	0.09%	0.13%	0.14%					
LTD Insurance											
LTD Wage Base	72,490,000	11,630,000	72,070,000	26,950,000	80,110,000	24,040,000					287,290,000
LTD Premium and Administrative Costs (g)	149,199	23,937	148,335	55,468	164,882	49,479					591,300
Use	149,200	23,900	148,300	55,500	164,900	49,500					591,300
LTD Rate	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%					
Unemployment:											
Unemployment Wage Base	72,490,000	11,630,000	72,070,000	26,950,000	80,110,000	24,040,000	16,460,000	14,070,000	1,120,000		318,940,000
Unemployment Cost (g)	91,755	14,721	91,223	34,112	101,400	30,429	20,834	17,809	1,417		403,700
Use	91,800	14,700	91,200	34,100	101,400	30,400	20,900	17,800	1,400		403,700
Unemployment Rate	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%		

E-Class	NR	CR AHECTE Union	XR	EX, FR, FN Executives & Nonunion Faculty	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX, XX Extended Temporary	GN, SN Student	TOTAL
FY10 Projected Staff Benefits Wage Base	72,490,000	11,630,000	72,070,000	26,950,000	80,110,000	24,040,000	16,460,000	14,070,000	1,120,000	12,970,000	331,910,000
Number of Eligible Employees	1,680	258	1,062	221	931	319	894		31		5,396
Workers' Compensation:											
Average Claims Percentage Base (g)	30.08%	32.72%	13.63%	5.10%	8.36%	2.51%	1.72%	5.45%	0.43%		100.00%
Workers' Compensation Wage Base	72,490,000	11,630,000	72,070,000	26,950,000	80,110,000	24,040,000	16,460,000	14,070,000	1,120,000		318,940,000
Forecast Claims Cost	607,345	660,650	275,203	102,974	168,797	50,679	34,729	110,041	8,682		2,019,100
Other Costs (g)	216,079	34,667	214,827	80,333	238,792	71,659	49,064	41,940	3,339		950,700
Total Workers' Comp Costs	823,424	695,317	490,030	183,307	407,589	122,338	83,793	151,981	12,021		2,969,800
Use	823,400	695,300	490,000	183,300	407,600	122,400	83,800	152,000	12,000		2,969,800
Workers' Compensation Rate	1.14%	5.98%	0.68%	0.68%	0.51%	0.51%	0.51%	1.08%	1.07%		
Tuition Waivers:											
Eligible Employees Base	1,680	258	1,062	221	931	319	894				5,365
Employee Tuition Waiver Cost (h)	457,670	70,285	289,312	60,205	253,625	86,903	135,000				1,353,000
Use	457,700	70,300	289,300	60,200	253,600	86,900	135,000				1,353,000
Tuition Waiver Rate	0.63%	0.60%	0.40%	0.22%	0.32%	0.36%	0.82%				
Consulting/Other:											
Consulting/Other Wage Base	72,490,000	11,630,000	72,070,000	26,950,000	80,110,000	24,040,000	16,460,000	14,070,000	1,120,000		318,940,000
AHECTE Legal Trust (i)		31,700									31,700
Employee Assistance Program Costs (f)	48,358	7,500	30,567	6,370	26,800	9,200			905		129,700
Consulting Cost (g)	52,730	8,460	52,424	19,604	58,272	17,487	11,973	10,235	815		232,000
Total Consulting/Other cost	101,088	47,660	82,991	25,974	85,072	26,687	11,973	10,235	1,720		393,400
Use	101,100	47,600	83,000	26,000	85,100	26,700	12,000	10,200	1,700		393,400
Consulting/Other Rate	0.14%	0.41%	0.12%	0.10%	0.11%	0.11%	0.07%	0.07%	0.15%		
Labor Relations:											
Labor Relations Wage Base		11,630,000			80,110,000	24,040,000	16,460,000				132,240,000
Labor Relations Cost		72,617			500,203	150,105	102,775				825,700
Use		72,600			500,200	150,100	102,800				825,700
Labor Relations Rate		0.62%			0.62%	0.62%	0.62%				
Staff Benefit Carryforward:											
Carryforward from FY08 to be Liquidated in 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)
Carryforward Rate	(2.69%)	(6.92%)	(2.95%)	(1.44%)	(1.26%)	(4.74%)	(0.27%)	(0.45%)	(3.19%)		

Immaterial variances due to rounding are ignored

- (a) Projected benefit covered wage base using the ratio of FY08 PERS, TRS, ORP, Pension, Medicare, and Social Security wages to FY08 staff benefit wage base.
- (b) Due to the addition of ORP Tier 3 and the changes in PERS and TRS the expected shift in covered wages will be allocated using the percentages of covered wages eligible for retirement benefits in FY08. Historically e-classes NR, CR & XR have been ineligible for ORP Tier 1 or Tier 2, so a covered wage base for Tier 1 & 2 will not be projected for these e-classes.
- (c) Effective FY08, employer PERS & TRS defined contribution (DC) per employee, must calculate to at least the employer defined benefit (DB) rate. The calculated contribution beyond the DC rates is applied to the State of Alaska DB unfunded liability.
- (d) Allocated prorata based on pension wage base.
- (e) Projected health care claims costs are allocated to the union and non-union plan groups based on prior year actual claims costs. Other health care costs, except wellness, are allocated based on plan usage or plan participants. Projected recoveries are allocated based on projected plan participants. Non-union costs and recoveries are further allocated to e-classes by non-union participants. Wellness costs are allocated to all health care eligible employees, including opt-outs.
- (f) Allocated prorata based on eligible e-class headcount.
- (g) Allocated prorata based on eligible e-class staff benefit wage base.
- (h) Pooled e-classes FT/FW allocation based on projected tuition cost. Allocated remaining projected tuition costs for benefit eligible e-classes prorata based on headcount.
- (i) Allocated to benefiting e-class, CR.

	E-Class	NR	CR AHECTE Union	XR	EX, FR Executives & Nonunion Faculty (A)	FN Nonunion Faculty (A)	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student	TOTAL
SWOHR Average Projected Headcount for FY09		1,680	258	1,062	221		931	319	894		31		5,396
Budget Request to Legislature - New Positions (D)		-	-	-	-	-	-	-	-	-	-	-	-
SWOHR FY10 Projected Average Headcount		1,680	258	1,062	221 (A)	(A)	931	319	894		31		5,396
FY10 Leave Benefits Wage Base Projection:													
FY08 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
Estimated FY09 Leave Wage Base		55,959,300	8,826,400	57,156,500	19,331,100	2,842,900	74,128,400	22,663,500	15,821,500	13,310,500	876,100	12,622,300	283,538,500
Pay Grid Adjustments (B)		2,518,200	88,300	2,572,000						476,200	39,400	315,500	6,009,600
Estimated FY10 Grid Adjusted Leave Wage Base		58,477,500	8,914,700	59,728,500	19,331,100	2,842,900	74,128,400	22,663,500	15,821,500	13,786,700	915,500	12,937,800	289,548,100
Estimate FY10 Increase (C)		-	195,000	-	502,600	96,700	2,520,400	793,200	632,900	-	-	-	4,740,800
Projection for FY10 New Position Estimates (D)		-	-	-	-	-	-	-	-	-	-	-	-
Projected FY10 Leave Wage Base		58,477,500	9,109,700	59,728,500	19,833,700	2,939,600	76,648,800	23,456,700	16,454,400	13,786,700	915,500	12,937,800	294,288,900
Use		58,480,000	9,110,000	59,730,000	19,830,000	2,940,000	76,650,000	23,460,000	16,450,000	13,790,000	920,000	12,940,000	294,300,000
FY10 Staff Benefits Wage Base Projection:													
Projected FY10 Leave Wage Base		58,480,000	9,110,000	59,730,000	19,830,000	2,940,000	76,650,000	23,460,000	16,450,000	13,790,000	920,000	12,940,000	294,300,000
FY08 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
Projected Dollar Change		4,305,800	593,700	6,849,600	2,151,900	(255,100)	6,472,200	2,572,000	1,236,100	283,200	79,300	544,200	24,832,900
Projected Percentage Change		7.95%	6.97%	12.95%	12.17%	(7.98%) (a)	9.22%	12.31%	8.12%	2.10%	9.43%	4.39%	
Proposed Leave Rates		21.30%	22.30%	20.20%	18.70%	2.20%	1.70%	1.10%	0.00%	0.00%	14.00%	0.00%	
Leave Accrual		12,456,200	2,031,500	12,065,500	3,708,200	64,700	1,303,100	258,100	-	-	128,800	-	32,016,100
Overtime Pay (FY08 Actual)		1,287,200	388,300							207,600	61,200	12,600	1,956,900
Miscellaneous Pay (FY08 Actual)		154,500	72,100	245,900	358,300	10,200	1,970,900	286,300	9,600	64,100	-	17,600	3,189,500
FY10 Overtime Pay Projection (E)		1,389,500	415,400	-	-	-	-	-	-	212,000	67,000	13,200	2,097,100
FY10 Miscellaneous Pay Projection (E)		166,800	77,100	277,751	401,900	9,400	2,152,700	321,600	10,400	65,400	-	18,400	3,501,451
Projected FY10 Staff Benefits Wage Base		72,492,500	11,634,000	72,073,251	23,940,100	3,014,100	80,105,800	24,039,700	16,460,400	14,067,400	1,115,800	12,971,600	331,914,651
Use		72,490,000	11,630,000	72,070,000	23,940,000	3,010,000	80,110,000	24,040,000	16,460,000	14,070,000	1,120,000	12,970,000	331,910,000
					26,950,000 (A)								

Immaterial variances due to rounding are ignored

(a) Projecting immaterial decrease for e-class FN - Nonunion < 12 mo Faculty wages.

(A) Pooled e-class EX/FN/FR has been split into two separate pooled e-classes, EX/FR and FN, for leave benefit calculations. Pooled e-class EX/FR include positions eligible for all leave types. The FN e-class is eligible for sick leave only. The e-classes are recombined for staff benefit calculation. Headcount numbers are used only during the staff benefit calculations where they are re-combined into pooled e-class EX/FR/FN. No benefit would be realized requesting SWOHR to provide them separately.

(B) A 4.5% increase to the exempt and nonexempt staff (NR, XR, NX, XX, NT, XT) pay grids is expected. E-classes represented by the AHECTE Local 6070 Collective Bargaining Agreement (CR, CT) will receive a 1.0% grid increase.

An increase to the student grid (GT, ST, GN, SN) of 2.5% is planned to reflect the changes in the State of Alaska minimum wages.

(C) Annual salary increases of 2.6% for e-classes EX, FR; 3.4% for e-class FN; 3.4% for e-class F9; 3.5% for e-class group AR/A9; 4.0% for e-class group FT/FW are expected; 3.75% average increase for e-class CR will go into effect 01-Dec-09 and per CBA is projected for 7/12 of the fiscal year.

(D) No funding was included in the FY10 budget to the legislature for new positions.

(E) Applied projected percentage change between FY08 and FY10 leave benefit wage bases to the FY08 Overtime and Miscellaneous Pay actuals.

**The University of Alaska
Certificate of Fringe Benefit Costs
(OMB Circular A21, Section K.2.b)**

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

1. I have reviewed the forward pricing fringe benefit cost proposal submitted herewith;
2. All costs included in the proposal dated March 31, 2009 to establish fixed fringe benefit cost rates for the period beginning July 1, 2009 through June 30, 2010 are allowable in accordance with the requirements of the Federal agreement(s) 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 casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements.
5. The 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.

The University of Alaska
Institution


Joseph Trubacz

Chief Financial Officer
Title

3/31/2009
Date of Execution

The University of Alaska
Certificate of Final Fringe Benefit Costs
(FAR 52.242-4)
(62 FR 239)

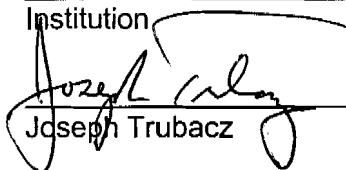
This is to certify that I have reviewed this proposal to establish final fringe benefit cost rates and to the best of my knowledge and belief:

1. All costs included in this proposal dated March 31, 2009 to establish final fringe benefit cost rates for July 1, 2009 through June 30, 2010 are allowable in accordance with the cost principles of the Federal Acquisition Regulation (FAR) and its supplements applicable to the contracts to which the final indirect cost rates will apply, and
2. This proposal does not include any costs, which are unallowable under applicable cost principles of the FAR or its supplements.

I declare under penalty of perjury that the foregoing is true and correct.

The University of Alaska

Institution


Joseph Trubacz

Chief Financial Officer

Title

3/31/2009

Date of Execution