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Cost Analysis
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Date: December 17, 2010

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

From: Tanya Hollis 
 Director, SW Cost Analysis

Re: FY10 Fringe Benefit Incurred Cost Report

Attached is the FY10 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 FY10 with the negotiated rates for comparison purposes.

Employee Class Titles (ECLS)	ECLS Groups	Leave Rates		Staff Benefit Rates	
		FY10 Negotiated Benefit Rates ¹	FY10 Actual Benefit Rates ¹	FY10 Negotiated Benefit Rates ²	FY10 Actual Benefit Rates ²
Classified	NR	21.30%	21.78%	57.00%	56.87%
Classified, AHECTE aka Local 6070	CR	22.30%	23.05%	53.80%	56.57%
APT Exempt	XR	20.20%	21.23%	44.10%	44.06%
Executive, Nonunion Faculty	EX, FR	18.70%	20.94%	28.20%	29.55%
Nonunion Faculty < 12 Months	FN	2.20%	2.58%	28.20%	29.55%
Union Faculty, UNAC	F9	1.70%	1.87%	31.90%	30.08%
Union Faculty, UAFT	AR, A9	1.10%	1.16%	32.40%	35.72%
Union Faculty, Adjunct	FT, FW	0.00%	0.00%	9.50%	9.46%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	8.00%	8.10%
Extended Temporary	NX, XX	14.00%	14.55%	41.90%	43.54%
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 16, 2010

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

RE: FY10 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2010 (two copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2009 through June 30, 2010. 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: Ray Kim, 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, 2010



UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT

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E-Class	NR	CR	XR	EX, FN, FR	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Local 6070 Union		APT Exempt	Executives & Nonunion Faculty	UNAC	UAFT Union	Union & Nonunion	Temporary	Extended	Student	
	Classified	Classified (a)				Faculty	Adjunct Faculty	Student - SS	Temporary		
FY10 Staff Benefits Wage Base	72,172,600	12,207,000	74,202,500	27,103,000	82,787,100	25,249,300	17,078,200	16,024,500	1,027,800	13,695,400	341,547,400
Staff Benefits:											
PERS	11,614,000	2,193,000	13,263,900	1,349,400	-	-	-	-	-	-	28,420,300
TRS	-	-	-	763,200	3,588,800	1,435,500	-	-	-	-	5,787,500
ORP-Tier 1	1,000	-	92,900	1,121,900	4,246,200	920,200	-	-	-	-	6,382,200
ORP-Tier 2 and Tier 3	2,152,000	245,700	1,353,700	626,600	2,312,600	772,000	-	-	-	-	7,462,600
UA Pension	4,223,200	663,100	3,256,100	735,600	3,034,800	1,091,400	129,400	-	-	-	13,133,600
Medicare & Social Security	963,100	158,800	962,100	335,300	1,028,100	317,100	1,148,700	1,155,300	77,200	-	6,145,700
Health Care	22,193,100	3,531,700	14,575,100	3,078,100	9,936,000	5,137,900	-	-	393,500	-	58,845,400
Life Insurance	172,300	27,000	113,100	23,900	98,400	35,600	-	-	-	-	470,300
Long Term Disability	125,900	21,300	129,500	47,300	144,400	44,000	-	-	-	-	512,400
Unemployment	178,900	30,300	184,000	67,200	205,300	62,600	42,300	39,700	2,600	-	812,900
Workers' Compensation	766,000	663,200	449,900	164,300	378,800	115,600	78,200	148,500	9,600	-	2,774,100
Tuition Waivers	530,100	83,000	348,100	73,500	302,800	109,700	146,200	-	-	-	1,593,400
Consulting/Other	78,100	48,800	80,400	29,300	89,700	27,300	18,500	17,300	1,100	-	390,500
Labor Relations	-	67,600	-	-	458,400	139,800	94,600	-	-	-	760,400
Carryforward (Over) Under 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)
Total Staff Benefit Costs	41,046,400	6,928,700	32,686,100	8,026,900	24,816,400	9,069,700	1,613,700	1,297,700	448,300	-	125,933,900
Benefit Rates:											
PERS	16.09%	17.97%	17.88%	4.98%							28,420,300
TRS				2.82%	4.33%	5.69%					5,787,500
ORP-Tier 1	0.00%		0.13%	4.14%	5.13%	3.64%					6,382,200
ORP-Tier 2 and Tier 3	2.98%	2.01%	1.82%	2.31%	2.79%	3.06%					7,462,600
UA Pension	5.85%	5.43%	4.39%	2.71%	3.67%	4.32%	0.76%				13,133,600
Medicare & Social Security	1.33%	1.30%	1.30%	1.24%	1.24%	1.26%	6.73%	7.21%	7.51%		6,145,700
Health Care	30.75%	28.93%	19.64%	11.36%	12.00%	20.35%			38.29%		58,845,400
Life Insurance	0.24%	0.22%	0.15%	0.09%	0.12%	0.14%					470,300
Long Term Disability	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%					512,400
Unemployment	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		812,900
Workers' Compensation	1.06%	5.43%	0.61%	0.61%	0.46%	0.46%	0.46%	0.93%	0.93%		2,774,100
Tuition Waivers	0.73%	0.68%	0.47%	0.27%	0.37%	0.43%	0.86%				1,593,400
Consulting/Other	0.11%	0.40%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%		390,500
Labor Relations		0.55%			0.55%	0.55%	0.55%				760,400
Carryforward (Over) Under Rate	(2.70%)	(6.59%)	(2.86%)	(1.43%)	(1.22%)	(4.51%)	(0.26%)	(0.39%)	(3.47%)		(7,557,400)
Actual Rates from HR System	56.86%	56.75%	44.06%	29.63%	29.97%	35.92%	9.46%	8.11%	43.62%		125,933,900
Calculation of Carryforward:											
Recovery at Actual HR Rate	41,046,400	6,928,700	32,686,100	8,026,900	24,816,400	9,069,700	1,613,700	1,297,700	448,300	-	125,933,900
Recovery at Negotiated Rate	41,138,400	6,567,400	32,723,300	7,643,000	26,409,100	8,180,800	1,622,400	1,282,000	430,600	-	125,997,000
Calculated Carryforward (Over) Under	(92,000)	361,300	(37,200)	383,900	(1,592,700)	888,900	(8,700)	15,700	17,700	-	(63,100)
Misc Recoveries & Timing Differences	5,200	(20,600)	2,100	(21,900)	90,800	(50,700)	500	(900)	(900)	-	3,600
Adjustment to HR Rates	0.01%	(0.18%)	0.00%	(0.08%)	0.11%	(0.20%)	0.00%	(0.01%)	(0.08%)		
Actual Rates	56.87%	56.57%	44.06%	29.55%	30.08%	35.72%	9.46%	8.10%	43.54%		
Negotiated Rates	57.00%	53.80%	44.10%	28.20%	31.90%	32.40%	9.50%	8.00%	41.90%		
Rate Difference	(0.13%)	2.77%	(0.04%)	1.35%	(1.82%)	3.32%	(0.04%)	0.10%	1.64%		
Carryforward (Over) Under to FY12	(86,800)	340,700	(35,100)	362,000	(1,501,900)	838,200	(8,200)	14,800	16,800	-	(59,500)
Federal Participation:											
Federal Benefit Wage Base	9,833,400	262,300	14,592,500	3,499,200	13,709,900	1,449,400	1,290,500	5,736,500	343,900	4,031,700	54,749,300
Federal Participation Percentage	13.62%	2.15%	19.67%	12.91%	16.56%	5.74%	7.56%	35.80%	33.46%	29.44%	

Note: Immaterial rounding variances are ignored as figures will be rounded to whole dollars for submitted report.
 (a) In FY10, the bargaining unit name for e-class CR, Local 6070 - Alaska Higer Education Crafts & Trade Employees (AHECTE), has been updated to Local 6070

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
	Local 6070 Union		APT Exempt	Executives & Nonunion Faculty (b)	Nonunion Faculty (b)	UNAC	UAFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
	Classified	Classified (a)										
FY10 Leave Benefits Wage Base	58,366,300	9,490,100	61,394,200	19,619,400	3,518,200	79,951,400	24,821,800	17,058,400	15,652,900	889,000	13,664,400	304,426,100
Negotiated Rates, FY10:												
Annual Leave	9.12%	9.42%	10.14%	9.97%						5.21%		
Sick Leave	5.75%	6.78%	4.59%	3.38%	2.20%	1.70%	1.10%			3.35%		
Holiday/Other Leave	6.43%	6.10%	5.47%	5.35%						5.44%		
	21.30%	22.30%	20.20%	18.70%	2.20%	1.70%	1.10%			14.00%		
Annual Leave Costs:												
Usage	5,366,200	886,900	6,077,100	1,975,700	-	-	26,300	-	-	59,400		14,391,600
Reclassify Ineligible Job Groups					- (c)	- (c)	(31,800) (c)	- (c)	- (c)			(31,800)
Adjusted Usage	5,366,200	886,900	6,077,100	1,975,700	-	-	(5,500)	-	-	59,400		14,359,800
HR Actual Rate	9.19%	9.35%	9.90%	10.07%			(0.02%)			6.68%		
Calculated Recovery	5,323,000	894,000	6,225,400	1,956,100	-	-	-	-	-	46,300		14,444,800
Annual Leave Liability Adjustment	(167,500)	(26,000)	(212,600)	(14,400)			(5,500)			(7,200)		(433,200)
Timing Differences	(1,500)	(200)	(1,800)	(500)			-	-	-	-		(4,000)
Adjusted Recovery	5,154,000	867,800	6,011,000	1,941,200	-	-	(5,500)	-	-	39,100		14,007,600
FY10 (Over) Under Recovery	212,200	19,100	66,100	34,500	-	-	-	-	-	20,300		352,200
FY08 (Over) Under Recovery	48,500	6,000	331,600	121,200	-	-	-	-	-	(11,500)		495,800
Carryforward (Over) Under to FY12	260,700	25,100	397,700	155,700	-	-	-	-	-	8,800		848,000
Sick Leave Costs:												
Usage	3,356,600	658,400	3,104,400	841,600	65,800	1,263,100	288,700	-	-	26,300		9,604,900
Reclassify Ineligible Job Groups					-	16,000	85,400	-	-			101,400
Adjusted Usage	3,356,600	658,400	3,104,400	841,600	65,800	1,279,100	374,100	-	-	26,300		9,706,300
HRS Actual Rate	5.75%	6.94%	5.06%	4.29%	1.87%	1.60%	1.51%			2.96%		
Calculated Recovery	3,356,100	643,400	2,818,000	663,100	77,400	1,359,200	273,000	-	-	29,800		9,220,000
Timing Differences	(9,500)	(1,800)	(8,000)	(1,900)	(200)	(3,900)	(800)	-	-	(100)		(26,200)
Adjusted Recovery	3,346,600	641,600	2,810,000	661,200	77,200	1,355,300	272,200	-	-	29,700		9,193,800
FY10 (Over) Under Recovery	10,000	16,800	294,400	180,400	(11,400)	(76,200)	101,900	-	-	(3,400)		512,500
FY08 (Over) Under Recovery	46,100	39,800	(55,900)	87,000	24,800	216,100	(89,300)	-	-	600		269,200
Carryforward (Over) Under to FY12	56,100	56,600	238,500	267,400	13,400	139,900	12,600	-	-	(2,800)		781,700
Holiday/Other Leave Costs:												
Usage	3,724,900	580,900	3,390,100	1,073,500	-	16,000	53,600	-	-	46,800		8,885,800
Reclassify Ineligible Job Groups					- (c)	(16,000) (c)	(53,600) (c)	- (c)	- (c)			(69,600)
Adjusted Usage	3,724,900	580,900	3,390,100	1,073,500	-	-	-	-	-	46,800		8,816,200
HRS Actual Rate	6.38%	6.12%	5.52%	5.47%						5.26%		
Calculated Recovery	3,753,000	578,900	3,358,300	1,049,600	-	-	-	-	-	48,400		8,788,200
Timing Differences	17,400	2,700	15,500	4,800	-	-	-	-	-	200		40,600
Adjusted Recovery	3,770,400	581,600	3,373,800	1,054,400	-	-	-	-	-	48,600		8,828,800
FY10 (Over) Under Recovery	(45,500)	(700)	16,300	19,100	-	-	-	-	-	(1,800)		(12,600)
FY08 (Over) Under Recovery	11,500	(10,900)	(23,700)	(1,700)	-	-	-	-	-	600		(24,200)
Carryforward (Over) Under to FY12	(34,000)	(11,600)	(7,400)	17,400	-	-	-	-	-	(1,200)		(36,800)
Calculation of Carryforward:												
Combined HRS Actual Rate	21.32%	22.41%	20.48%	19.83%	1.87%	1.60%	1.49%			14.90%		
AL Liability Adj & Timing Differences	0.28%	0.27%	0.34%	0.06%	0.01%	0.34%	0.03%			0.81%		
FY08 Under (Over) Recovery	0.18%	0.37%	0.41%	1.05%	0.70%	0.27%	(0.36%)			(1.16%)		
Total Actual Rates	21.78%	23.05%	21.23%	20.94%	2.58%	1.87%	1.16%			14.55%		
Negotiated Rates	21.30%	22.30%	20.20%	18.70%	2.20%	1.70%	1.10%			14.00%		
Rate Difference	0.48%	0.75%	1.03%	2.24%	0.38%	0.17%	0.06%			0.55%		
Carryforward (Over) Under to FY12	282,800	70,100	628,800	440,500	13,400	139,900	12,600	-	-	4,800		1,592,900
Federal Participation:												
Federal Leave Wage Base	7,923,500	141,800	12,099,300	1,689,700	1,461,400	13,411,000	1,433,600	1,288,400	5,559,300	298,400	4,027,300	49,333,700
Federal Participation Percentage	13.58%	1.49%	19.71%	8.61%	41.54%	16.77%	5.78%	7.55%	35.52%	33.57%	29.47%	

(a) In FY10, the bargaining unit name for e-class CR, Local 6070 - Alaska Higher Education Crafts & Trade Employees (AHECTE), has been updated to Local 6070
(b) 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.
(c) Reclassify leave for faculty job groups to sick leave since a separate rate is not negotiated for these E-classes.

Note: Amounts have been rounded to the nearest hundred dollars

<u>Description</u>	E-Class <u>Classified</u>	NR	CR Local 6070 Union <u>Classified (a)</u>	XR APT <u>Exempt</u>	EX, FR Executives & Nonunion Faculty (b)	FN Nonunion Faculty (b)	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT, FW Union & Non-Union Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student
Leave Benefit Rates		21.30%	22.30%	20.20%	18.70%	2.20%	1.70%	1.10%	0.00%	0.00%	14.00%	0.00%
Staff Benefit Rates		57.00%	53.80%	44.10%	28.20%	28.20%	31.90%	32.40%	9.50%	8.00%	41.90%	0.00%

(a) In FY10, the bargaining unit name for e-class CR, Local 6070 - Alaska Higer Education Crafts & Trade Employees (AHECTE), has been updated to Local 6070

(b) 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.

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	17.74%	16.09%	18.94%	17.97%	18.61%	17.88%	4.00%	4.98%										
TRS					0.03%		2.81%	2.82%	4.54%	4.33%	6.03%	5.69%						
ORP-Tier 1					0.07%	0.13%	4.52%	4.14%	5.10%	5.13%	3.74%	3.64%						
ORP-Tier 2 & Tier 3	2.45%	2.98%	1.84%	2.01%	1.59%	1.82%	2.51%	2.31%	2.94%	2.79%	2.53%	3.06%						
UA Pension	6.08%	5.85%	5.38%	5.43%	5.03%	4.39%	2.64%	2.71%	4.08%	3.67%	4.87%	4.32%	1.01%	0.76%				
Medicare/Social Security	1.33%	1.33%	1.30%	1.30%	1.26%	1.30%	1.21%	1.24%	1.23%	1.24%	1.19%	1.26%	6.56%	6.73%	7.18%	7.21%	7.44%	7.51%
Health	29.56%	30.75%	25.03%	28.93%	18.79%	19.64%	10.47%	11.36%	13.25%	12.00%	16.65%	20.35%					36.33%	38.29%
Life	0.25%	0.24%	0.24%	0.22%	0.16%	0.15%	0.09%	0.09%	0.13%	0.12%	0.14%	0.14%						
LTD	0.21%	0.17%	0.21%	0.17%	0.21%	0.17%	0.21%	0.17%	0.21%	0.17%	0.21%	0.17%						
Unemployment	0.13%	0.25%	0.13%	0.25%	0.13%	0.25%	0.13%	0.25%	0.13%	0.25%	0.13%	0.25%	0.13%	0.25%	0.13%	0.25%	0.13%	0.25%
Workers' Comp	1.14%	1.06%	5.98%	5.43%	0.68%	0.61%	0.68%	0.61%	0.51%	0.46%	0.51%	0.46%	0.51%	0.46%	1.08%	0.93%	1.07%	0.93%
Tuition Waivers	0.63%	0.73%	0.60%	0.68%	0.40%	0.47%	0.22%	0.27%	0.32%	0.37%	0.36%	0.43%	0.82%	0.86%				
Consulting/Other	0.14%	0.11%	0.41%	0.40%	0.12%	0.11%	0.10%	0.11%	0.11%	0.11%	0.11%	0.11%	0.07%	0.11%	0.07%	0.11%	0.15%	0.11%
Labor Relations			0.62%	0.55%					0.62%	0.55%	0.62%	0.55%	0.62%	0.55%				
Carryforward (Over) Under	(2.69%)	(2.70%)	(6.92%)	(6.59%)	(2.95%)	(2.86%)	(1.44%)	(1.43%)	(1.26%)	(1.22%)	(4.74%)	(4.51%)	(0.27%)	(0.26%)	(0.45%)	(0.39%)	(3.19%)	(3.47%)
Rounding	0.03%		0.04%		(0.03%)		0.05%		(0.01%)		0.05%		0.05%		(0.01%)		(0.03%)	
Adjustments for Timing		0.01%		(0.18%)		0.00%		(0.08%)		0.11%		(0.20%)		0.00%		(0.01%)		(0.08%)
Total Rates	57.00%	56.87%	53.80%	56.57%	44.10%	44.06%	28.20%	29.55%	31.90%	30.08%	32.40%	35.72%	9.50%	9.46%	8.00%	8.10%	41.90%	43.54%

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

Key	
	Benefit rates charged from FY10 Staff Benefit Projection
	Actual benefit rates incurred

	<u>Leave</u>	<u>Staff Benefit</u>	<u>Total</u>
FY08 Carryforward (Over) Under to FY10	740,800	(7,557,400)	(6,816,600)
FY10 Net (Over) Under Recovery	852,100	7,497,900	8,350,000
	<hr/>	<hr/>	<hr/>
FY10 Carryforward (Over) Under to FY12	1,592,900	(59,500)	1,533,400
FY09 Carryforward (Over) Under to FY11	510,600	(1,997,700)	(1,487,100)
	<hr/>	<hr/>	<hr/>
Net Fund Balance	<u>2,103,500</u>	<u>(2,057,200)</u>	<u>46,300</u>
Per Banner Finance (BFIN)	Leave 3,369,900	Staff Ben (2,036,300)	1,333,600
	CBU <u>(1,266,400)</u>	Health <u>-</u>	<u>(1,266,400)</u>
	<hr/>	<hr/>	<hr/>
	2,103,500	(2,036,300)	67,200
	<hr/>	<hr/>	<hr/>
Variance	-	(20,900) (a)	(20,900)
	<hr/>	<hr/>	<hr/>
Adjusted BFIN	<u>2,103,500</u>	<u>(2,057,200)</u>	<u>46,300</u>

(a) Correction processed in FY11

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Fringe Benefit Costs and Recovery Summary
Year Ended June 30, 2010

Schedule 5

	<u>FY10 Actual</u>	<u>FY10 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	28,420,300	29,551,800	1,131,500
TRS	5,787,500	5,867,700	80,200
ORP	13,844,800	13,029,900	(814,900)
UA Pension	13,133,600	13,974,000	840,400
Medicare & FICA	6,145,700	5,790,900	(354,800)
Health Care	58,845,400	55,732,500	(3,112,900)
Life Insurance	470,300	483,000	12,700
Long Term Disability	512,400	591,300	78,900
Unemployment	812,900	403,700	(409,200)
Workers' Compensation	2,774,100	2,969,800	195,700
Tuition Waivers	1,593,400	1,353,000	(240,400)
Consulting/Other	390,500	393,400	2,900
Labor Relations	760,400	825,700	65,300
Total Benefit Costs	<u>133,491,300</u>	<u>130,966,700</u>	<u>(2,524,600)</u>
Staff Benefit Recovery	<u>(125,993,400)</u>	<u>(123,409,300)</u>	<u>2,584,100</u>
Net (Over) Under Recovery from FY10	<u>7,497,900</u>	<u>7,557,400</u>	<u>59,500</u>
Net Carryforward (Over) Under from FY08	<u>(7,557,400)</u>	<u>(7,557,400)</u>	<u>-</u>
Staff Benefit Under (Over) Recovery Carryforward to FY12	<u>(59,500)</u>	<u>-</u>	<u>59,500</u>
Leave Benefits:			
Annual Leave Cost	14,391,600	13,776,000	(615,600)
Annual Leave Recovery	(14,007,600)	(14,271,800)	(264,200)
Annual Leave (Over) Under Recovery	<u>384,000</u>	<u>(495,800)</u>	<u>(879,800)</u>
Sick Leave Cost including ACCFT bank	9,604,900	8,794,500	(810,400)
Sick Leave Recovery	(9,193,800)	(9,063,700)	130,100
Sick Leave (Over) Under Recovery	<u>411,100</u>	<u>(269,200)</u>	<u>(680,300)</u>
Holiday Leave Cost	8,885,800	8,715,600	(170,200)
Holiday Leave Recovery	(8,828,800)	(8,691,400)	137,400
Holiday Leave (Over) Under Recovery	<u>57,000</u>	<u>24,200</u>	<u>(32,800)</u>
Net (Over) Under Recovery from FY10	<u>852,100</u>	<u>(740,800)</u>	<u>(1,592,900)</u>
Net Carryforward (Over) Under from FY08	<u>740,800</u>	<u>740,800</u>	<u>-</u>
Leave Benefit (Over) Under Recovery Carryforward to FY12	<u>1,592,900</u>	<u>-</u>	<u>(1,592,900)</u>

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	
		Local 6070 Union		Executives & Nonunion Faculty		UAFT Union	Union & Nonunion Adjunct Faculty	Temporary	Extended		Total
	Classified	Classified (a)	APT Exempt		UNAC	Faculty		Student - SS	Temporary	Student	
FY10 Staff Benefits Wage Base	72,172,600	12,207,000	74,202,500	27,103,000	82,787,100	25,249,300	17,078,200	16,024,500	1,027,800	13,695,400	341,547,400
FY10 Average Number of Eligible Employees	1,672	262	1,098	232	955	346	811		30		5,406
PERS:											
FY10 PERS-DB Contribution Rate	22.00%	22.00%	22.00%	22.00%							
FY10 PERS-DC Contribution Rate	6.13%	6.13%	6.13%	6.13%							
PERS-DB Cost	10,692,900	2,018,800	13,049,700	1,330,000							27,091,400
PERS-DC Cost	921,100	174,200	214,200	19,400							1,328,900
Net PERS Cost	11,614,000	2,193,000	13,263,900	1,349,400							28,420,300
PERS Rate	16.09%	17.97%	17.88%	4.98%							
TRS:											
FY10 TRS-DB Contribution Rate				12.56%	12.56%	12.56%					
FY10 TRS-DC Contribution Rate				8.35%	8.35%	8.35%					
TRS-DB Cost				704,300	3,385,000	1,351,600					5,440,900
TRS-DC Cost				58,900	203,800	83,900					346,600
Net TRS Cost				763,200	3,588,800	1,435,500					5,787,500
TRS Rate				2.82%	4.33%	5.69%					
ORP-Tier 1											
FY10 ORP-Tier 1 Contribution Rate	12.56%		12.56%	12.56%	12.56%	12.56%					
ORP-Tier 1 Cost	1,000		92,900	1,121,900	4,246,200	920,200					6,382,200
ORP-Tier 1 Rate	0.00%		0.13%	4.14%	5.13%	3.64%					
ORP-Tier 2 and Tier 3											
FY10 ORP-Tier 2 Contribution Rate	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
FY10 ORP-Tier 3 Contribution Rate											
ORP-Tier 2 Cost	-	-	6,900	117,300	275,100	46,700					446,000
ORP-Tier 3 Cost	2,273,000	257,400	1,461,100	531,300	2,174,000	738,700					7,435,500
ORP Forfeitures	(121,000)	(11,700)	(114,300)	(22,000)	(136,500)	(13,400)					(418,900)
Net ORP-Tier 2 and Tier 3 Cost	2,152,000	245,700	1,353,700	626,600	2,312,600	772,000					7,462,600
ORP-Tier 2 and Tier 3 Rate	2.98%	2.01%	1.82%	2.31%	2.79%	3.06%					
UA Pension Plan:											
FY10 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension Contribution	4,298,400	670,600	3,326,100	742,200	3,103,300	1,103,400	129,400				13,373,400
Pension Forfeitures	(75,200)	(7,500)	(70,000)	(6,600)	(68,500)	(12,000)	-				(239,800)
Net Pension Cost	4,223,200	663,100	3,256,100	735,600	3,034,800	1,091,400	129,400				13,133,600
Pension Rate	5.85%	5.43%	4.39%	2.71%	3.67%	4.32%	0.76%				
Medicare/Social Security:											
FY10 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
FY10 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	963,100	158,800	962,100	335,300	1,028,100	317,100	243,600	220,400	14,600		4,243,100
Social Security Cost	-	-	-	-	-	-	905,100	934,900	62,600		1,902,600
Net Medicare/Social Security Cost	963,100	158,800	962,100	335,300	1,028,100	317,100	1,148,700	1,155,300	77,200		6,145,700
Medicare/Social Security Rate	1.33%	1.30%	1.30%	1.24%	1.24%	1.26%	6.73%	7.21%	7.51%		
Health Care:											
FY10 Average Health Care Participants (b)	1,579	247	1,037	219	882	308			28		4,300
Health Care Costs (b)	24,725,400	3,942,000	16,238,200	3,429,300	11,439,900	5,741,400			438,400		65,954,600
Health Care Recoveries (b)	(2,532,300)	(410,300)	(1,663,100)	(351,200)	(1,503,900)	(603,500)			(44,900)		(7,109,200)
Health Care Cost Net of Recovery	22,193,100	3,531,700	14,575,100	3,078,100	9,936,000	5,137,900			393,500		58,845,400
Health Care Rate	30.75%	28.93%	19.64%	11.36%	12.00%	20.35%			38.29%		
Life Insurance:											
FY10 Average Number of Eligible Employees	1,672	262	1,098	232	955	346					4,565
Life Insurance Cost	172,300	27,000	113,100	23,900	98,400	35,600					470,300
Life Insurance Rate	0.24%	0.22%	0.15%	0.09%	0.12%	0.14%					

E-Class	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9	AR, A9 UAFT Union Faculty	FT, FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN, SN Student	Total
	Classified	Local 6070 Union Classified (a)	APT Exempt		UNAC						
FY10 Staff Benefits Wage Base	72,172,600	12,207,000	74,202,500	27,103,000	82,787,100	25,249,300	17,078,200	16,024,500	1,027,800	13,695,400	341,547,400
FY10 Average Number of Eligible Employees	1,672	262	1,098	232	955	346	811		30		5,406
Long-Term Disability Insurance:											
LTD Eligible Wages	72,172,600	12,207,000	74,202,500	27,103,000	82,787,100	25,249,300					293,721,500
LTD Cost	125,900	21,300	129,500	47,300	144,400	44,000					512,400
LTD Rate	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%					
Unemployment:											
Unemployment Eligible Wages	72,172,600	12,207,000	74,202,500	27,103,000	82,787,100	25,249,300	17,078,200	16,024,500	1,027,800		327,852,000
Unemployment Cost	178,900	30,300	184,000	67,200	205,300	62,600	42,300	39,700	2,600		812,900
Unemployment Rate	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
Workers' Compensation:											
Adjusted Average Annual Claims	296,500	317,900	135,400	49,500	89,400	27,300	18,400	55,100	3,500		993,000
Percent to Total	29.86%	32.01%	13.64%	4.98%	9.00%	2.75%	1.86%	5.54%	0.36%		100.00%
Claims Forecast Allocated per											
Claims Percentage	591,000	633,600	270,000	98,600	178,100	54,400	36,800	109,700	7,100		1,979,300
Other Costs Allocated Based on Wage Base	175,000	29,600	179,900	65,700	200,700	61,200	41,400	38,800	2,500		794,800
Net Workers' Compensation Costs	766,000	663,200	449,900	164,300	378,800	115,600	78,200	148,500	9,600		2,774,100
Workers' Compensation Rate	1.06%	5.43%	0.61%	0.61%	0.46%	0.46%	0.46%	0.93%	0.93%		
Tuition Waivers:											
FY10 Average Number of Eligible Employees	1,672	262	1,098	232	955	346	811				5,376
Tuition Waiver Cost (c)	530,100	83,000	348,100	73,500	302,800	109,700	146,200				1,593,400
Tuition Waiver Rate	0.73%	0.68%	0.47%	0.27%	0.37%	0.43%	0.86%				
Consulting/Other:											
Consulting/Other Base	72,172,600	12,207,000	74,202,500	27,103,000	82,787,100	25,249,300	17,078,200	16,024,500	1,027,800		327,852,000
Local 6070 Legal Trust		35,600									35,600
Consulting/Other Costs	78,100	13,200	80,400	29,300	89,700	27,300	18,500	17,300	1,100		354,900
Net Consulting/Other Costs	78,100	48,800	80,400	29,300	89,700	27,300	18,500	17,300	1,100		390,500
Consulting/Other Rate	0.11%	0.40%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%		
Labor Relations:											
Labor Relations Base		12,207,000			82,787,100	25,249,300	17,078,200				137,321,600
Labor Relations Cost		67,600			458,400	139,800	94,600				760,400
Labor Relations Rate		0.55%			0.55%	0.55%	0.55%				
Staff Benefit Carryforward:											
Carryforward (Over) Under from FY08 (d)	(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 (Over) Under Rate	(2.70%)	(6.59%)	(2.86%)	(1.43%)	(1.22%)	(4.51%)	(0.26%)	(0.39%)	(3.47%)		

(a) In FY10, the bargaining unit name for e-class CR, Local 6070 - Alaska Higer Education Crafts & Trade Employees (AHECTE), has been updated to Local 6070
 (b) 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
 (c) Allocated to FT, FW e-classes based on their actual cost. Allocated remaining e-classes based on headcount
 (d) Carryforward (over) under amounts are from the FY08 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, 2010

Schedule 7

<u>Acct Code</u>	<u>Account Title</u>	<u>Per Banner</u>	<u>Description</u>	<u>Total</u>
1816	Annual Leave Liability Adj.	433,100	Annual Leave Adjustment	
1815	Annual Leave-Taken	14,394,300	Annual Leave Usage	14,827,400
1933	AHECTE Contract Costs	35,600	Consulting/Other	
1819	Post Employment Benefit Cost	(1,200)	Consulting/Other	
1924	Employee Flexible Spend.	(27,700)	Consulting/Other	
1931	Employee Assistance Program	130,500	Consulting/Other	
1950	Staff Benefits - Consulting	213,900	Consulting/Other	
1951	S/B Duplic & Office Costs	21,100	Consulting/Other	
1952	Staff Benefits - Travel	18,300	Consulting/Other	390,500
1920	Health Claims	59,750,500	Health Care	
1921	Admin Cost-Health Program	2,776,300	Health Care	
1922	COBRA Outsourcing	28,600	Health Care	
1923	Health Liability Adj	583,000	Health Care	
1926	Health Insurance Premium	767,500	Health Care	
1929	Wellness Program	2,048,700	Health Care	
1973	COBRA/LWOP Health Payment	(266,000)	Health Care	
1977	Spouse/Dependent Health	(3,270,200)	Health Care	
1978	Employee Defined Contribution	(3,573,000)	Health Care	58,845,400
1845	Holiday Leave Taken	8,702,100	Holiday/Other Usage	
1855	Military Leave Taken	12,400	Holiday/Other Usage	
1865	Jury Duty Taken	125,100	Holiday/Other Usage	
1866	Jury Duty Pay Back	(10,600)	Holiday/Other Usage	
1881	AHECTE Leave Bank Transfer Out	41,500	Holiday/Other Usage	
1882	AHECTE Leave Bank Transfer In	(41,500)	Holiday/Other Usage	
1885	AHECTE Leave Bank Usage	15,400	Holiday/Other Usage	8,844,400
1932	Labor Relations Expense	760,400	Labor Relations	760,400
1925	Life Insurance	470,300	Life Insurance	470,300
1935	Long Term Disability	512,400	Long Term Disability	512,400
1901	FICA (OASDI) UA Cost	1,902,600	Medicare/Social Security	
1902	Medicare UA Cost	4,243,100	Medicare/Social Security	6,145,700
1912	ORP Retirement Benefit	14,263,700	ORP Retirement Benefit	
1913	ORP Forfeitures	(418,900)	ORP Retirement Benefit	13,844,800

University of Alaska
 Benefit Costs by Benefit Type
 Year Ended June 30, 2010

Schedule 7

<u>Acct Code</u>	<u>Account Title</u>	<u>Per Banner</u>	<u>Description</u>	<u>Total</u>
1903	Pension Plan	13,373,400	Pension Plan	
1906	Pension Forfeitures	(239,800)	Pension Plan	13,133,600
1915	Public Employees Retiremt	28,420,300	PERS Retirement Benefit	28,420,300
1812	Annual Leave Recovery	(14,443,400)	Recovery - annual leave	(14,443,400)
1842	Holiday Leave Recovery	(8,787,400)	Recovery - holiday/other	(8,787,400)
1832	Sick Leave Recovery	(9,220,000)	Recovery - sick leave	(9,220,000)
1972	Staff Benefit Recovery	(125,993,400)	Recovery - staff benefits	(125,993,400)
1835	Sick Leave Taken	9,604,900	Sick Leave usage	
1836	Sick Leave Payback-W/C	(1,800)	Sick Leave usage	
1871	ACCFT Transfer	114,000	Sick Leave usage	
1872	ACCFT Leave Bank	(114,000)	Sick Leave usage	
1875	ACCFT Sick Leave Taken	28,000	Sick Leave usage	9,631,100
1910	Teachers Retirement System	5,787,500	TRS Retirement Benefit	5,787,500
1985	Employee Tuition Waivers	1,593,400	Tuition Waivers	1,593,400
1940	Unemployment Compensation	812,900	Unemployment Compensation	812,900
1930	Workers Compensation	2,774,100	Workers' Compensation	2,774,100
		<u>8,350,000</u>		<u>8,350,000</u>
Totals		<u>8,350,000</u>		<u>8,350,000</u>
			Net Leave Benefit Activity	852,100
			Net Staff Benefit Activity	7,497,900
			Total Benefit Activity	<u>8,350,000</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	2,385,700	-	699,700	-	-	-	-	-	3,085,400
1101	Faculty - UNAC Barg Unit < 12 month	56,754,100	2,266,000	900	185,700	-	13,696,700	419,900	200	73,323,500
1102	Faculty-ACCFT Barg Unit < 12 month	20,514,200	158,800	-	-	-	1,700,800	-	-	22,373,800
1150	Faculty-Non-Barg Unit < 12 Month	1,658,300	10,100	-	-	-	1,561,100	200	-	3,229,700
1151	Faculty - Non-barg Unit - 12 month	3,875,100	245,000	-	-	300	781,800	14,000	-	4,916,200
1152	Facult - ACCFT Barg Unit - 12 Month	230,700	-	-	-	31,200	-	-	-	261,900
1201	Executive	12,766,000	217,000	72,100	8,500	47,900	1,046,800	113,300	300	14,271,900
1251	APT	40,955,100	887,400	2,507,000	48,800	1,769,800	14,011,900	1,236,400	95,700	61,512,100
1401	Classified (Non-exempt)	43,341,100	718,700	2,721,100	38,900	2,064,000	9,975,000	162,200	75,000	59,096,000
1501	AHECTE Bargaining Unit	4,261,600	-	4,935,700	-	344,500	185,000	8,000	100	9,734,900
1601	Adjunct Faculty Bargaining Unit	12,279,300	13,200	-	-	2,500	535,400	-	1,800	12,832,200
1602	Adjunct Faculty Non-bargaining Unit	2,884,900	4,700	-	-	7,400	1,396,600	2,500	-	4,296,100
1611	Faculty-UNAC Summer Assign/Overload	3,888,800	302,000	1,400	8,400	-	3,476,100	179,700	-	7,856,400
1612	Faculty-ACCFT Summer Assign/Ove	2,221,500	-	-	-	-	392,800	-	-	2,614,300
1613	Faculty-Non-Barg.Summer Assign/Over	262,700	-	-	-	-	285,900	-	-	548,600
1615	APT Temporary	459,500	12,700	2,200	-	103,500	324,000	5,100	-	907,000
1617	APT Extended Temporary	56,500	-	800	-	4,100	30,500	4,200	-	96,100
1620	Classified (Non-Exempt) Temporary	3,730,800	61,400	178,700	9,300	333,200	3,119,600	114,200	20,500	7,567,700
1627	Classif (Non-exempt) Ext Temporary	290,500	31,100	32,000	5,700	93,100	320,300	37,200	-	809,900
1630	AHECTE Union - Temporary	403,300	-	86,100	-	40,500	80,300	1,400	-	611,600
1640	Student Wages - Not Subject to FICA	3,776,600	9,900	158,400	-	588,000	677,800	17,400	204,700	5,432,800
1641	Student Wages - Subject to FICA	1,375,800	-	107,600	-	516,400	1,250,200	11,200	61,300	3,322,500
1643	Grad Student Wages-Not Sub to FICA	3,626,300	69,500	6,000	-	900	3,717,600	224,500	-	7,644,800
1644	Grad Student Wages - Subject to FICA	336,800	53,800	7,400	-	-	2,585,400	202,700	-	3,186,100
1646	Student - CWS No FICA	170,200	-	-	-	30,600	443,900	-	11,200	655,900
1647	Student - CWS - Subject to FICA	7,800	-	-	-	-	25,600	-	-	33,400
1651	Overtime - Straight	491,900	5,100	260,800	-	61,200	412,000	4,600	1,100	1,236,700
1671	Overtime - Premium	249,300	2,500	131,600	100	29,900	187,000	2,300	500	603,200
1741	Duty Station Differential	300	200	100	-	-	68,400	-	-	69,000
1761	Awards	30,900	-	-	-	-	-	-	-	30,900
Total Labor per BFIN		223,285,600	5,069,100	11,909,600	305,400	6,069,000	62,288,500	2,761,000	472,400	312,160,600
1815	Annual Leave-Taken	-	-	-	14,394,300	-	-	-	-	14,394,300
1835	Sick Leave Taken	-	-	-	9,604,900	-	-	-	-	9,604,900
1845	Holiday Leave Taken	-	-	-	8,702,100	-	-	-	-	8,702,100
1855	Military Leave Taken	-	-	-	12,400	-	-	-	-	12,400
1865	Jury Duty Taken	-	-	-	125,100	-	-	-	-	125,100
1875	ACCFT Sick Leave Taken	-	-	-	28,000	-	-	-	-	28,000
1885	AHECTE Leave Bank Usage	-	-	-	15,400	-	-	-	-	15,400
Total Leave Taken per BFIN		-	-	-	32,882,200	-	-	-	-	32,882,200
Total Labor & Leave Taken per BFIN		223,285,600	5,069,100	11,909,600	33,187,600	6,069,000	62,288,500	2,761,000	472,400	345,042,800

Note: Amounts have been rounded to the nearest hundred dollars

Earnings Code	NR Classified	CR Local 6070 Union Classified (a)	XR APT Exempt	EX, FR Executives & Nonunion Faculty	FN Nonunion Faculty <12 mo	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT,FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN,SN Student	Grand Total
10 Regular Pay	57,958,100	9,068,700	60,966,600	19,407,600	2,944,400	66,955,400	22,323,300					239,624,100
20 Temporary - Hourly									7,937,800	793,900		8,731,700
25 Temporary - Biweekly									959,000	83,600		1,042,600
30 Temporary Faculty Pay								11,200				11,200
32 Temporary Faculty Pay								3,772,300				3,772,300
35 Union Temporary Faculty Pay								12,317,900				12,317,900
50 Student Hourly											5,254,600	5,254,600
55 Student Workstudy											607,100	607,100
60 Stipend-Graduate									(3,500)		7,591,200	7,587,700
61 Taxable Stipend-Graduate									3,064,200			3,064,200
64 Stipend-NonGraduate											1,700	1,700
65 Taxable Stipend-NonGraduate									2,800			2,800
70 Student Regular FICA Taxable									3,328,100			3,328,100
75 Student Workstudy FICA Taxable									41,400			41,400
105 CEA Call-in Pay		100,700							500	600		101,800
110 CEA Union Standby Pay		201,000							400			201,400
115 CEA Tool Allowance		37,200										37,200
120 L6070 Supervisory Pay		17,800										17,800
139 Adjustment Units	3,800		3,400	7,000	18,500	87,000	14,400		59,200			193,300
140 Adjustments Hours	(8,300)	(2,900)	(24,700)	18,300	3,600	32,600	13,400		400	224,200	8,600	266,200
141 FT Adjustment									144,400			144,400
142 Student non FICA Taxable Adj.											191,700	191,700
145 Regular Exempt Multiple PCN			21,100									21,100
146 FW Adjustment								372,400				372,400
150 Biweek Additional Staff Assign			42,700									42,700
155 Hourly Additional Assignment	70,100		6,900									77,000
200 Credit Biweekly Overload				36,400	6,800	452,300	566,200					1,061,700
230 Credit Biweekly Summer Assign					35,000	1,131,300	832,800					1,999,100
250 Non-Credit Biweekly Overload				39,900	34,700	310,100	216,000					600,700
280 Non-Credit Biweek Summer Assgn					409,500	1,368,400	812,400					2,590,300
285 Non-Credit Hourly Summer Assgn						9,400	1,000					10,400
290 Contract Extension						9,226,400						9,226,400
320 Shift Differential	68,600	46,200							500			115,300
340 Hazard Pay												
350 Emergency/Oncall	22,900											22,900
460 Recognition Leave	2,900		3,700									6,600
465 Administrative Leave	195,300	14,500	303,900	40,200	38,100	24,200			5,800	2,200	5,400	629,600
695 Retro Pay Individual	52,900	6,900	70,600	66,300	10,900	45,000	13,500	12,700	32,500	100		311,400
696 Retro Pay- Student Fica Exempt											11,700	11,700
760 Piece Rate - \$7.95/Unit				3,700	16,700	309,300	28,800	427,100				785,600
Total General Pay (Leave Benefit Wage Base)	58,366,300	9,490,100	61,394,200	19,619,400	3,518,200	79,951,400	24,821,800	17,058,400	15,652,900	889,000	13,664,400	304,426,100
300 Overtime Pay	740,900	232,500							214,700	8,000		1,196,100
301 Overtime-Premium Portion	370,500	116,300							107,300	4,000		598,100
305 Student Overtime Fica Exempt											4,000	4,000
306 Student Overtime Premium											2,000	2,000
325 Shift Differential Overtime	154,300	47,800							500			202,600
Total Overtime Pay	1,265,700	396,600							322,500	12,000	6,000	2,002,800
90 Sabbatical Pay					43,200	1,344,500	139,400					1,527,100
135 Increase Applicable Gross	900		200			200	100	400	500			2,300
700 Award	3,200		2,400	100		8,900		300	4,100		500	19,500
710 Bonus	80,500	100	164,300	116,100	5,000	91,300	8,900	5,200	5,800	1,300	3,300	481,800
730 Flat Fee	14,700	201,400	86,800	9,900	600	31,600	6,100	13,900	38,700	1,000		404,700
731 Flat Fee/Miscellaneous											21,200	21,200
740 Housing				44,300								44,300
765 Pay in Lieu	9,300	2,500	153,000									164,800
Total Misc. Pay (no leave accrual)	108,600	204,000	406,700	170,400	48,800	1,476,500	154,500	19,800	49,100	2,300	25,000	2,665,700

Earnings Code	NR Classified	CR Local 6070 Union Classified (a)	XR APT Exempt	EX, FR Executives & Nonunion Faculty	FN Nonunion Faculty <12 mo	F9 UNAC Union Faculty	AR, A9 UAFT Union Faculty	FT,FW Union & Nonunion Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student - SS	NX, XX Extended Temporary	GN,SN Student	Grand Total
500 Annual Leave	4,517,600	758,300	4,835,500	1,652,000			24,800			42,400		11,830,600
501 Annual Leave Retro	1,600	100	9,700	5,300					(100)			16,600
506 Annual Leave - no doc	209,300	21,400	402,200	43,700						1,600		678,200
510 Annual Leave Payoff	385,400	34,900	373,400	137,700						15,300		946,700
515 Annual Leave Cash-In	242,700	72,000	449,200	119,300			1,500					884,700
516 Annual Leave Cash-In Retro	200		300	400								900
520 Terminal Annual Leave	9,400	200	6,800	17,300						200		33,900
Total Annual Leave	5,366,200	886,900	6,077,100	1,975,700			26,300			59,400		14,391,600
550 Sick Leave	3,200,100	641,600	2,735,500	688,600	60,300	1,028,200	285,100			24,500		8,663,900
551 Sick Leave Retro	4,600	2,900	4,100	3,900	400	9,100	(500)			100		24,600
555 Terminal Sick Leave	13,800	400	200	132,400		26,500				200		173,500
556 Sick Leave - no doc	138,100	13,500	364,600	16,700	5,100	199,300	4,100			1,500		742,900
Total Sick Leave	3,356,600	658,400	3,104,400	841,600	65,800	1,263,100	288,700			26,300		9,604,900
400 Holiday Leave	3,057,500	498,300	3,079,100	1,027,200			14,600			42,700		7,719,400
406 Holiday Leave - no doc	153,500	13,500	255,900	32,800						1,700		457,400
410 Holiday Premium Pay	199,700	47,200								2,000		248,900
420 Personal Holiday Leave	251,700											251,700
421 Personal Holiday Retro	3,900											3,900
426 Personal Holiday Leave-no doc	11,600											11,600
430 CEA Business Leave Bank		15,400										15,400
439 Misc Holiday Retro	3,000	900	2,300	2,900		800	2,700			400		13,000
440 Jury Duty Leave	40,800	3,500	45,700	10,600		15,200	8,300					124,100
450 Military Leave	3,200	2,100	7,100									12,400
560 ACCFT Leave							28,000					28,000
Total Holiday/Other Leave Pay	3,724,900	580,900	3,390,100	1,073,500		16,000	53,600			46,800		8,885,800
Total Wage and Leave Taken	72,188,300	12,216,900	74,372,500	23,680,600	3,632,800	82,707,000	25,344,900	17,078,200	16,024,500	1,035,800	13,695,400	341,976,900
Leave Benefits Wage Base	58,366,300	9,490,100	61,394,200	19,619,400	3,518,200	79,951,400	24,821,800	17,058,400	15,652,900	889,000	13,664,400	304,426,100
Leave Accrual Rates	21.30%	22.30%	20.20%	18.70%	2.20%	1.70%	1.10%			14.00%		
Wages Plus Leave Accrual	70,798,300	11,606,400	73,795,800	23,288,200	3,595,600	81,310,600	25,094,800	17,058,400	15,652,900	1,013,500	13,664,400	336,878,900
Overtime Pay	1,265,700	396,600							322,500	12,000	6,000	2,002,800
Misc. Pay Not Subject to Leave	108,600	204,000	406,700	170,400	48,800	1,476,500	154,500	19,800	49,100	2,300	25,000	2,665,700
Staff Benefits Wage Base	72,172,600	12,207,000	74,202,500	23,458,600	3,644,400	82,787,100	25,249,300	17,078,200	16,024,500	1,027,800	13,695,400	341,547,400

(a) In FY10, the bargaining unit name for e-class CR, Local 6070 - Alaska Higer Education Crafts & Trade Employees (AHECTE), has been updated to Local 6070

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, 2010

Schedule 10

Wages subject to Federal Income Tax reported on form 941:

July - September 2009	71,599,400
October - December 2009	86,753,300
January - March 2010	71,984,100
April - June 2010	70,986,900

Total Wage Subject to Income Tax	301,323,700
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Less beginning of year accrued wages	(18,219,900)
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Plus end of year accrued wages	20,311,400
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Plus wages not subject to federal tax	38,544,300
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UA softledger control	341,959,500
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Variance between payroll system extract and adjusted softledger control	-
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Total wage per payroll system	341,959,500
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Employee Wage Compensation from Banner Finance	17,500
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Total Wages and Leave Taken	341,977,000
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Reported Wages per Wage Payment Summary per Banner Human Resources - Schedule 9	341,976,900
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Variance due to rounding	100
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Adjusted Reported Wage	341,977,000
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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, 2010

Total UA Payroll per BHR	341,959,500
Duplicate Recording of "Construction" ¹	3,085,400
Wage Adjustments not in BHR but Accounted for through the W2 Process	3,400
Employee Awards not in BHR but Accounted for through the W2 Process	2,200
Miscoded/Miskeyed Invoices and Journal Vouchers	100
Miscoded Cash Receipts	(25,400)
Compensation not in BHR, Accounted for through the W2 Process	17,500
Other Miscellaneous Differences	-
Subtotal	<u>345,042,700</u>
Unreconciled Difference Between BHR and BFIN	<u>100</u>
Total of Labor and Leave Accounts per BFIN	<u><u>345,042,800</u></u>
Per BFIN	
Labor Account Codes	312,160,600
Leave Taken Account Codes	<u>32,882,200</u>
Total per BFIN	<u><u>345,042,800</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

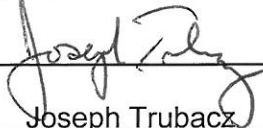
UNIVERSITY OF ALASKA

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

1. I have reviewed the fringe benefit cost proposal submitted December 16, 2010;
2. All costs included in the proposal dated December 16, 2010, to establish final fringe benefit rates for the period July 1, 2009 – June 30, 2010 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

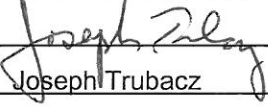
Date of Execution: 12/16/10

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 16, 2010; and
2. All costs included in the proposals, dated December 16, 2010 to establish final fringe benefit rates for the period July 1, 2009 through June 30, 2010, 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: 12/16/10