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Date: December 20, 2011

To: Jim Lynch, Myron Dosch, Nichole Pittman, Donald Smith, Julie Shalvoy,
 Erika Van Flein, Michelle Pope

From: Tanya Hollis 
 Director, SW Cost Analysis

Re: FY11 Fringe Benefit Incurred Cost Report

Attached is the FY11 Fringe Benefit actual rate analysis, including a copy of the submittal letter to our cognizant agency, the Office of Naval Research. The following table provides a summary of the final leave and staff benefit rates for FY11 with the negotiated rates presented for comparison purposes.

Employee Class Titles (ECLS)	ECLS Groups	Leave Rates		Staff Benefit Rates	
		FY11 Negotiated Benefit Rates ¹	FY11 Actual Benefit Rates ¹	FY11 Negotiated Benefit Rates ²	FY11 Actual Benefit Rates ²
Classified	NR	21.40%	21.91%	58.90%	56.05%
Classified, Local 6070 Union	CR	22.30%	23.01%	70.90%	64.56%
APT Exempt	XR	20.10%	21.00%	46.20%	44.99%
Executive, Nonunion Faculty	EX, FR	18.80%	19.97%	30.40%	29.71%
Nonunion Faculty < 12 Months	FN	3.40%	2.36%	30.40%	29.71%
Union Faculty, UNAC	F9	1.20%	1.39%	30.60%	31.74%
Union Faculty, UAFT	AR, A9	1.40%	1.21%	39.50%	36.49%
Union Faculty, Adjunct	FT, FW	0.00%	0.00%	9.60%	9.55%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	8.40%	8.13%
Extended Temporary	NX, XX	16.10%	16.29%	46.80%	45.91%
Student	GN, SN	0.00%	0.00%	0.00%	0.00%

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

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

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December 20, 2011

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

RE: FY11 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2011 (two copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2010 through June 30, 2011. 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, 2011



UNIVERSITY OF ALASKA
FRINGE BENEFIT REPORT

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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
			Local 6070 Union		Executives & Nonunion		UAFT Union	Union & Nonunion	Temporary	Extended		
		Classified	Classified	APT Exempt	Faculty	UNAC	Faculty	Adjunct Faculty	Student - SS	Temporary	Student	
FY11 Staff Benefits Wage Base		71,861,500	12,325,000	76,654,200	28,670,800	84,388,000	26,655,600	17,605,200	17,509,400	1,373,600	14,628,100	351,671,400
Staff Benefits:												
PERS		10,999,900	2,087,800	13,368,700	1,482,400	-	-	-	-	-	-	27,938,800
TRS		-	-	-	792,400	3,431,100	1,450,400	-	-	-	-	5,673,900
ORP-Tier 1		-	-	87,500	1,092,900	4,150,800	872,300	-	-	-	-	6,203,500
ORP-Tier 2 and Tier 3		2,207,800	278,700	1,588,700	653,200	2,647,600	956,100	-	-	-	-	8,332,100
UA Pension		3,978,000	655,200	3,344,800	729,600	2,982,600	1,145,200	131,900	-	-	-	12,967,300
Medicare & Social Security		958,900	159,300	999,400	358,400	1,063,200	334,300	1,181,500	1,249,700	99,800	-	6,404,500
Health Care		21,386,800	3,751,600	14,624,800	3,134,100	11,677,000	4,665,800	-	-	508,400	-	59,748,500
Life Insurance		168,400	25,900	115,100	24,600	98,100	37,100	-	-	-	-	469,200
Long Term Disability		124,500	21,300	132,800	49,600	146,200	46,200	-	-	-	-	520,600
Unemployment		212,000	36,400	226,100	84,600	248,900	78,600	51,900	51,600	4,000	-	994,100
Workers' Compensation		338,100	330,600	187,300	70,000	146,200	46,100	30,500	61,500	4,800	-	1,215,100
Tuition Waivers		484,600	74,400	331,200	70,900	282,300	106,800	163,200	-	-	-	1,513,400
Consulting/Other		124,200	57,200	132,500	49,500	145,900	46,100	30,400	30,300	2,400	-	618,500
Labor Relations		-	78,700	-	-	538,600	170,100	112,400	-	-	-	899,800
Carryforward (Over) Under from FY09		(714,600)	392,600	(637,900)	(72,500)	(755,300)	(233,100)	(18,800)	30,800	11,100	-	(1,997,700)
Total Staff Benefit Costs		40,268,600	7,949,700	34,501,000	8,519,700	26,803,200	9,722,000	1,683,000	1,423,900	630,500	-	131,501,600
Benefit Rates:												
PERS		15.31%	16.94%	17.44%	5.17%							27,938,800
TRS					2.76%	4.07%	5.44%					5,673,900
ORP-Tier 1				0.11%	3.81%	4.92%	3.27%					6,203,500
ORP-Tier 2 and Tier 3		3.07%	2.26%	2.07%	2.28%	3.14%	3.59%					8,332,100
UA Pension		5.54%	5.32%	4.36%	2.54%	3.53%	4.30%	0.75%				12,967,300
Medicare & Social Security		1.33%	1.29%	1.30%	1.25%	1.26%	1.25%	6.71%	7.14%	7.26%		6,404,500
Health Care		29.76%	30.44%	19.08%	10.93%	13.84%	17.50%			37.01%		59,748,500
Life Insurance		0.23%	0.21%	0.15%	0.09%	0.12%	0.14%					469,200
Long Term Disability		0.17%	0.17%	0.17%	0.17%	0.17%	0.17%					520,600
Unemployment		0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%		994,100
Workers' Compensation		0.47%	2.68%	0.24%	0.24%	0.17%	0.17%	0.17%	0.35%	0.35%		1,215,100
Tuition Waivers		0.67%	0.60%	0.43%	0.25%	0.33%	0.40%	0.93%				1,513,400
Consulting/Other		0.17%	0.46%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%		618,500
Labor Relations			0.64%			0.64%	0.64%					899,800
Carryforward (Over) Under Rate		(0.99%)	3.19%	(0.83%)	(0.25%)	(0.90%)	(0.87%)	(0.11%)	0.18%	0.82%		(1,997,700)
Actual Rates from HR System		56.02%	64.49%	44.98%	29.70%	31.75%	36.46%	9.55%	8.13%	45.90%		131,501,600
Calculation of Total Carryforward:												
Recovery at Actual HR Rate		40,268,600	7,949,700	34,501,000	8,519,700	26,803,200	9,722,000	1,683,000	1,423,900	630,500	-	131,501,600
Recovery at Negotiated Rate		42,326,500	8,738,400	35,414,200	8,715,900	25,822,700	10,529,000	1,690,100	1,470,800	642,800	-	135,350,400
Calculated Carryforward (Over) Under		(2,057,900)	(788,700)	(913,200)	(196,200)	980,500	(807,000)	(7,100)	(46,900)	(12,300)	-	(3,848,800)
Misc Recoveries & Timing Differences		21,100	8,200	9,700	2,300	(10,500)	8,500	100	600	200	-	40,200
Adjustment to HR Rates		0.03%	0.07%	0.01%	0.01%	(0.01%)	0.03%	0.00%	0.00%	0.01%		
Actual Rates		56.05%	64.56%	44.99%	29.71%	31.74%	36.49%	9.55%	8.13%	45.91%		
Negotiated Rates		58.90%	70.90%	46.20%	30.40%	30.60%	39.50%	9.60%	8.40%	46.80%		
Rate Difference		(2.85%)	(6.34%)	(1.21%)	(0.69%)	1.14%	(3.01%)	(0.05%)	(0.27%)	(0.89%)		
Carryforward (Over) Under to FY13		(2,036,800)	(780,500)	(903,500)	(193,900)	970,000	(798,500)	(7,000)	(46,300)	(12,100)	-	(3,808,600)
Federal Participation:												
Federal Benefit Wage Base		9,180,300	286,900	14,742,800	3,648,400	12,988,900	1,415,900	1,045,800	6,268,700	544,200	4,777,200	54,899,100
Federal Participation Percentage		12.77%	2.33%	19.23%	12.73%	15.39%	5.31%	5.94%	35.80%	39.62%	32.66%	

Note: Amounts have been rounded to the nearest hundred dollars

E-Class	NR	CR	XR	EX , FR	FN	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
	Classified	Local 6070 Union Classified	APT Exempt	Executives & Nonunion Faculty (a)	Nonunion Faculty (a)	UNAC	UAFT Union Faculty	Union & Nonunion Adjunct Faculty	Temporary Student - SS	Extended Temporary	Student	
FY11 Leave Benefits Wage Base	58,003,700	9,687,200	63,511,500	20,596,100	3,735,300	81,001,900	26,102,100	17,583,900	17,038,100	1,146,500	14,595,100	313,001,400
Negotiated Rates, FY11:												
Annual Leave	9.30%	9.98%	10.05%	10.27%							6.63%	
Sick Leave	5.73%	6.35%	4.59%	3.16%	3.40%	1.20%	1.40%				3.70%	
Holiday/Other Leave	6.37%	5.97%	5.46%	5.37%							5.77%	
	21.40%	22.30%	20.10%	18.80%	3.40%	1.20%	1.40%				16.10%	
Annual Leave Costs:												
Usage	5,431,700	899,200	6,449,900	2,100,200	-	-	36,400	-	-	72,900		14,990,300
Reclassify Ineligible Job Groups					- (b)	- (b)	(34,500) (b)	- (b)	-			(34,500)
Adjusted Usage	5,431,700	899,200	6,449,900	2,100,200	-	-	1,900	-	-	72,900		14,955,800
HR Actual Rate	9.36%	9.28%	10.16%	10.20%			0.01%			6.37%		
Calculated Recovery	5,394,300	966,900	6,382,900	2,115,200	-	-	-	-	-	76,000		14,935,300
Annual Leave Liability Adjustment	83,900	(23,200)	(135,900)	(18,100)			1,900	-	-	(11,600)		(103,000)
Timing Differences	(1,900)	(600)	(2,000)	(500)			-	-	-	(100)		(5,100)
Adjusted Recovery	5,476,300	943,100	6,245,000	2,096,600	-	-	1,900	-	-	64,300		14,827,200
FY11 Under (Over) Recovery	(44,600)	(43,900)	204,900	3,600	-	-	-	-	-	8,600		128,600
FY09 Under (Over) Recovery	142,900	63,200	283,600	200,800	-	-	-	-	-	(1,300)		689,200
Carryforward to FY13	98,300	19,300	488,500	204,400	-	-	-	-	-	7,300		817,800
Sick Leave Costs:												
Usage	3,460,700	658,100	3,028,200	658,700	31,900	1,262,200	244,400	-	-	33,300		9,377,500
Reclassify Ineligible Job Groups					-	10,100	85,600	-	-			95,700
Adjusted Usage	3,460,700	658,100	3,028,200	658,700	31,900	1,272,300	330,000	-	-	33,300		9,473,200
HRS Actual Rate	5.97%	6.79%	4.77%	3.20%	0.85%	1.57%	1.26%			2.90%		
Calculated Recovery	3,323,600	615,100	2,915,200	650,800	127,000	972,000	365,400	-	-	42,400		9,011,500
Timing Differences	(10,400)	(2,000)	(9,300)	(2,100)	(400)	(3,100)	(1,200)	-	-	(100)		(28,600)
Adjusted Recovery	3,313,200	613,100	2,905,900	648,700	126,600	968,900	364,200	-	-	42,300		8,982,900
FY11 Under (Over) Recovery	147,500	45,000	122,300	10,000	(94,700)	303,400	(34,200)	-	-	(9,000)		490,300
FY09 Under (Over) Recovery	31,700	(8,300)	(61,500)	37,300	56,100	(148,600)	(16,700)	-	-	1,900		(108,100)
Carryforward to FY13	179,200	36,700	60,800	47,300	(38,600)	154,800	(50,900)	-	-	(7,100)		382,200
Holiday/Other Leave Costs:												
Usage	3,744,600	615,700	3,532,600	1,102,600	-	10,100	51,100	-	-	65,600		9,122,300
Reclassify Ineligible Job Groups					- (b)	(10,100) (b)	(51,100) (b)	- (b)	-			(61,200)
Adjusted Usage	3,744,600	615,700	3,532,600	1,102,600	-	-	-	-	-	65,600		9,061,100
HRS Actual Rate	6.46%	6.36%	5.56%	5.35%						5.72%		
Calculated Recovery	3,694,800	578,300	3,467,700	1,106,000	-	-	-	-	-	66,200		8,913,000
Timing Differences	18,200	2,800	17,100	5,500						200		43,800
Adjusted Recovery	3,713,000	581,100	3,484,800	1,111,500	-	-	-	-	-	66,400		8,956,800
FY11 Under (Over) Recovery	31,600	34,600	47,800	(8,900)	-	-	-	-	-	(800)		104,300
FY09 Under (Over) Recovery	(15,300)	(21,000)	(34,100)	(2,800)	-	-	-	-	-	2,700		(70,500)
Carryforward (Over) Under to FY13	16,300	13,600	13,700	(11,700)	-	-	-	-	-	1,900		33,800
Calculation of Total Carryforward:												
Combined HRS Actual Rate	21.79%	22.43%	20.49%	18.75%	0.85%	1.57%	1.27%			14.99%		
AL Liability Adj & Timing Differences	(0.15%)	0.23%	0.21%	0.08%	0.01%					1.00%		
FY09 Under (Over) Recovery	0.27%	0.35%	0.30%	1.14%	1.50%	(0.18%)	(0.06%)			0.30%		
Total Actual Rates	21.91%	23.01%	21.00%	19.97%	2.36%	1.39%	1.21%			16.29%		
Negotiated Rates	21.40%	22.30%	20.10%	18.80%	3.40%	1.20%	1.40%			16.10%		
Rate Difference	0.51%	0.71%	0.90%	1.17%	(1.04%)	0.19%	(0.19%)			0.19%		
FY09 Total Carryforward (Over) Under	159,300	33,900	188,000	235,300	56,100	(148,600)	(16,700)	-	-	3,300		510,600
Carryforward (Over) Under to FY13	293,800	69,600	563,000	240,000	(38,600)	154,800	(50,900)	-	-	2,100		1,233,800
Federal Participation:												
Federal Leave Wage Base	7,367,000	157,200	12,239,900	1,716,400	1,555,300	12,742,200	1,393,300	1,042,900	6,102,500	455,100	4,774,400	49,546,200
Federal Participation Percentage	12.70%	1.62%	19.27%	8.33%	41.64%	15.73%	5.34%	5.93%	35.82%	39.70%	32.71%	

(a) 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

(b) 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

University of Alaska
 Negotiated Fringe Benefit Rates
 Year Ended June 30, 2011

<u>Description</u>	<u>E-Class</u>	<u>NR</u>	<u>CR</u> Local 6070 <u>Union</u> <u>Classified</u>	<u>XR</u> APT <u>Exempt</u>	<u>EX, FR</u> Executives & Nonunion <u>Faculty (a)</u>	<u>FN</u> Nonunion <u>Faculty (a)</u>	<u>F9</u> UNAC <u>Union</u> <u>Faculty</u>	<u>AR, A9</u> UAFT <u>Union</u> <u>Faculty</u>	<u>FT, FW</u> Union & Non-Union <u>Adjunct Faculty</u>	<u>CT, GT, NT,</u> ST, XT Temporary <u>Student SS</u>	<u>NX,XX</u> Extended <u>Temporary</u>	<u>GN,SN</u> Student
Leave Benefit Rates		21.40%	22.30%	20.10%	18.80%	3.40%	1.20%	1.40%	0.00%	0.00%	16.10%	0.00%
Staff Benefit Rates		58.90%	70.90%	46.20%	30.40%	30.40%	30.60%	39.50%	9.60%	8.40%	46.80%	0.00%

(a) 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	16.44%	15.31%	18.00%	16.94%	18.19%	17.44%	4.73%	5.17%										
TRS					0.01%		2.51%	2.76%	4.50%	4.07%	5.83%	5.44%						
ORP-Tier 1					0.09%	0.11%	4.31%	3.81%	4.97%	4.92%	3.56%	3.27%						
ORP-Tier 2 & Tier 3	2.55%	3.07%	1.84%	2.26%	1.49%	2.07%	2.49%	2.28%	2.56%	3.14%	2.67%	3.59%						
UA Pension	5.68%	5.54%	5.31%	5.32%	4.61%	4.36%	2.60%	2.54%	3.60%	3.53%	4.38%	4.30%	0.83%	0.75%				
Medicare/Social Security	1.33%	1.33%	1.30%	1.29%	1.29%	1.30%	1.22%	1.25%	1.23%	1.26%	1.23%	1.25%	6.69%	6.71%	7.18%	7.14%	7.31%	7.26%
Health Care	31.32%	29.76%	33.27%	30.44%	19.76%	19.08%	11.38%	10.93%	12.62%	13.84%	20.66%	17.50%					37.23%	37.01%
Life Insurance	0.25%	0.23%	0.24%	0.21%	0.16%	0.15%	0.09%	0.09%	0.12%	0.12%	0.14%	0.14%						
Long Term Disability	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%						
Unemployment	0.13%	0.29%	0.13%	0.29%	0.13%	0.29%	0.13%	0.29%	0.13%	0.29%	0.13%	0.29%	0.13%	0.29%	0.13%	0.29%	0.13%	0.29%
Workers' Compensation	1.12%	0.47%	5.70%	2.68%	0.63%	0.24%	0.63%	0.24%	0.48%	0.17%	0.48%	0.17%	0.48%	0.17%	0.88%	0.35%	0.89%	0.35%
Tuition Waivers	0.70%	0.67%	0.68%	0.60%	0.44%	0.43%	0.26%	0.25%	0.35%	0.33%	0.40%	0.40%	0.85%	0.93%				
Consulting/Other	0.13%	0.17%	0.39%	0.46%	0.10%	0.17%	0.09%	0.17%	0.10%	0.17%	0.10%	0.17%	0.06%	0.17%	0.06%	0.17%	0.14%	0.17%
Labor Relations			0.66%	0.64%					0.66%	0.64%	0.66%	0.64%	0.66%	0.64%				
Carryforward (Over) Under	(0.97%)	(0.99%)	3.19%	3.19%	(0.84%)	(0.83%)	(0.26%)	(0.25%)	(0.89%)	(0.90%)	(0.88%)	(0.87%)	(0.11%)	(0.11%)	0.18%	0.18%	1.09%	0.82%
Rounding	0.05%		0.02%		(0.03%)		0.05%				(0.03%)		0.01%		(0.03%)		0.01%	
Adjustment for Timing		0.03%		0.07%		0.01%		0.01%		(0.01%)		0.03%		0.00%		0.00%		0.01%
Total	58.90%	56.05%	70.90%	64.56%	46.20%	44.99%	30.40%	29.71%	30.60%	31.74%	39.50%	36.49%	9.60%	9.55%	8.40%	8.13%	46.80%	45.91%

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

<u>Key</u>	
	Benefit rates charged from FY11 Staff Benefit Projection
	Actual benefit rates incurred

University of Alaska
 Fringe Benefit (Over) Under Recovery
 Year Ended June 30, 2011

	<u>Leave</u>	<u>Staff Benefit</u>	<u>Total</u>
FY09 Carryforward (Over) Under to FY11	510,600	(1,997,700)	(1,487,100)
FY11 Net Activity	723,200	(1,810,900)	(1,087,700)
	<hr/>	<hr/>	<hr/>
FY11 Carryforward (Over) Under to FY13	1,233,800	(3,808,600)	(2,574,800)
FY10 Carryforward (Over) Under to FY12	1,592,900	(59,500)	1,533,400
	<hr/>	<hr/>	<hr/>
Net Fund Balance	<u>2,826,700</u>	<u>(3,868,100)</u>	<u>(1,041,400)</u>
Per Banner Finance (BFIN)	Leave CBU	Staff Ben Health	
	4,187,400	(3,868,000)	319,400
	<u>(1,360,400)</u>	<u>-</u>	<u>(1,360,400)</u>
	<hr/>	<hr/>	<hr/>
	2,827,000	(3,868,000)	(1,041,000)
	<hr/>	<hr/>	<hr/>
Difference	<u>(300)</u> (a)	<u>(100)</u> (b)	<u>(400)</u>
Adjusted BFIN	<u>2,826,700</u>	<u>(3,868,100)</u>	<u>(1,041,400)</u>

(a) correction processed in FY12
 (b) immaterial variance due to rounding

Note: Amounts have been rounded to the nearest hundred dollars

	<u>FY11 Actual</u>	<u>FY11 Projected</u>	<u>Variance</u>
Staff Benefits:			
PERS	27,938,800	29,448,000	1,509,200
TRS	5,673,900	6,061,100	387,200
ORP	14,535,600	13,219,900	(1,315,700)
UA Pension	12,967,300	13,406,000	438,700
Medicare & FICA	6,404,500	6,278,600	(125,900)
Health Care	59,748,500	61,820,400	2,071,900
Life Insurance	469,200	492,000	22,800
Long Term Disability	520,600	517,400	(3,200)
Unemployment	994,100	441,400	(552,700)
Workers' Compensation	1,215,100	2,961,800	1,746,700
Tuition Waivers	1,513,400	1,556,000	42,600
Consulting/Other	618,500	377,000	(241,500)
Labor Relations	899,800	937,000	37,200
Retirement Incentive Program Costs	-	-	-
Total Benefit Costs	<u>133,499,300</u>	<u>137,516,600</u>	<u>4,017,300</u>
Staff Benefit Recovery	<u>(135,310,200)</u>	<u>(135,518,900)</u>	<u>(208,700)</u>
Net (Over) Under Recovery from FY11	(1,810,900)	1,997,700	3,808,600
Net Carryforward (Over) Under from FY09	(1,997,700)	(1,997,700)	-
Staff Benefit (Over) Under Recovery Carryforward to FY13	<u>(3,808,600)</u>	<u>-</u>	<u>3,808,600</u>
Leave Benefits:			
Annual Leave Cost	14,990,400	14,220,200	(770,200)
Annual Leave Recovery	<u>(14,827,200)</u>	<u>(14,909,400)</u>	<u>(82,200)</u>
Annual Leave (Over) Under Recovery	<u>163,200</u>	<u>(689,200)</u>	<u>(852,400)</u>
Sick Leave Cost including ACCFT bank	9,377,300	9,112,100	(265,200)
Sick Leave Recovery	<u>(8,982,900)</u>	<u>(9,004,000)</u>	<u>(21,100)</u>
Sick Leave (Over) Under Recovery	<u>394,400</u>	<u>108,100</u>	<u>(286,300)</u>
Holiday Leave Cost	9,122,400	8,978,700	(143,700)
Holiday Leave Recovery	<u>(8,956,800)</u>	<u>(8,908,200)</u>	<u>48,600</u>
Holiday Leave (Over) Under Recovery	<u>165,600</u>	<u>70,500</u>	<u>(95,100)</u>
Net (Over) Under Recovery from FY11	723,200	(510,600)	(1,233,800)
Net Carryforward (Over) Under from FY09	510,600	510,600	-
Leave Benefit (Over) Under Recovery Carryforward to FY13	<u>1,233,800</u>	<u>-</u>	<u>(1,233,800)</u>

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
 Staff Benefit Cost Distribution
 Year Ended June 30, 2011

E-Class	NR	CR	XR	EX, FN, FR Executives & Nonunion	F9	AR, A9	FT, FW Union & Nonunion	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
		Local 6070 Union				UAFT Union		Temporary	Extended		
	Classified	Classified	APT Exempt	Faculty	UNAC	Faculty	Adjunct Faculty	Student - SS	Temporary	Student	
FY11 Staff Benefits Wage Base	71,861,500	12,325,000	76,654,200	28,670,800	84,388,000	26,655,600	17,605,200	17,509,400	1,373,600	14,628,100	351,671,400
FY11 Average Number of Eligible Employees	1,634	251	1,117	239	952	360	826		39		5,418
PERS:											
FY11 PERS-DB Contribution Rate	22.00%	22.00%	22.00%	22.00%							
FY11 PERS-DC Contribution Rate	5.86%	5.86%	5.86%	5.86%							
PERS-DB Cost	9,905,100	1,920,000	13,098,300	1,454,900							26,378,300
PERS-DC Cost	1,094,800	167,800	270,400	27,500							1,560,500
Net PERS Cost	10,999,900	2,087,800	13,368,700	1,482,400							27,938,800
PERS Rate	15.31%	16.94%	17.44%	5.17%							
TRS:											
FY11 TRS-DB Contribution Rate				12.56%	12.56%	12.56%					
FY11 TRS-DC Contribution Rate				7.96%	7.96%	7.96%					
TRS-DB Cost				720,300	3,216,300	1,323,700					5,260,300
TRS-DC Cost				72,100	214,800	126,700					413,600
Net TRS Cost				792,400	3,431,100	1,450,400					5,673,900
TRS Rate				2.76%	4.07%	5.44%					
ORP-Tier 1											
FY11 ORP-Tier 1 Contribution Rate			12.56%	12.56%	12.56%	12.56%					
ORP-Tier 1 Cost			87,500	1,092,900	4,150,800	872,300					6,203,500
ORP-Tier 1 Rate			0.11%	3.81%	4.92%	3.27%					
ORP-Tier 2 and Tier 3											
FY11 ORP-Tier 2 Contribution Rate				12.00%	12.00%	12.00%					
FY11 ORP-Tier 3 Contribution Rate	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
ORP-Tier 2 Cost	-	-	7,100	114,100	267,000	37,400					425,600
ORP-Tier 3 Cost	2,591,900	325,400	1,711,300	620,900	2,659,200	945,900					8,854,600
ORP Forfeitures	(384,100)	(46,700)	(129,700)	(81,800)	(278,600)	(27,200)					(948,100)
Net ORP-Tier 2 and Tier 3 Cost	2,207,800	278,700	1,588,700	653,200	2,647,600	956,100					8,332,100
ORP-Tier 2 and Tier 3 Rate	3.07%	2.26%	2.07%	2.28%	3.14%	3.59%					
UA Pension Plan:											
FY11 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%			
Pension Contribution	4,218,400	684,400	3,413,200	766,600	3,106,300	1,161,600	131,900				13,482,400
Pension Plan Administration Cost	1,700	300	1,400	300	1,200	500	-				5,400
Pension Forfeitures	(242,100)	(29,500)	(69,800)	(37,300)	(124,900)	(16,900)					(520,500)
Net Pension Cost	3,978,000	655,200	3,344,800	729,600	2,982,600	1,145,200	131,900				12,967,300
Pension Rate	5.54%	5.32%	4.36%	2.54%	3.53%	4.30%	0.75%				
Medicare/Social Security:											
FY11 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
FY11 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	958,900	159,300	999,400	358,400	1,063,200	334,300	251,500	239,500	18,900		4,383,400
Social Security Cost	-	-	-	-	-	-	930,000	1,010,200	80,900		2,021,100
Net Medicare/Social Security Cost	958,900	159,300	999,400	358,400	1,063,200	334,300	1,181,500	1,249,700	99,800		6,404,500
Medicare/Social Security Rate	1.33%	1.29%	1.30%	1.25%	1.26%	1.25%	6.71%	7.14%	7.26%		
Health Care:											
FY11 Average Health Care Participants (a)	1,515	233	1,036	222	871	322			36		4,235
Health Care Costs (a)	24,737,300	4,295,400	16,916,000	3,625,000	13,917,500	5,496,900			588,000		69,576,100
Health Care Recoveries (a)	(3,350,500)	(543,800)	(2,291,200)	(490,900)	(2,240,500)	(831,100)			(79,600)		(9,827,600)
Health Care Cost Net of Recovery	21,386,800	3,751,600	14,624,800	3,134,100	11,677,000	4,665,800			508,400		59,748,500
Health Care Rate	29.76%	30.44%	19.08%	10.93%	13.84%	17.50%			37.01%		
Life Insurance:											
FY11 Average Number of Eligible Employees	1,634	251	1,117	239	952	360					4,553
Life Insurance Cost	168,400	25,900	115,100	24,600	98,100	37,100					469,200
Life Insurance Rate	0.23%	0.21%	0.15%	0.09%	0.12%	0.14%					

University of Alaska
 Staff Benefit Cost Distribution
 Year Ended June 30, 2011

E-Class	NR	CR	XR	EX, FN, FR Executives & Nonunion	F9	AR, A9	FT, FW Union & Nonunion	CT, GT, NT, ST, XT	NX, XX	GN, SN	Total
		Local 6070 Union				UAFT Union		Temporary	Extended		
	Classified	Classified	APT Exempt	Faculty	UNAC	Faculty	Adjunct Faculty	Student - SS	Temporary	Student	
FY11 Staff Benefits Wage Base	71,861,500	12,325,000	76,654,200	28,670,800	84,388,000	26,655,600	17,605,200	17,509,400	1,373,600	14,628,100	351,671,400
FY11 Average Number of Eligible Employees	1,634	251	1,117	239	952	360	826		39		5,418
Long-Term Disability Insurance:											
LTD Eligible Wages	71,861,500	12,325,000	76,654,200	28,670,800	84,388,000	26,655,600					300,555,100
LTD Cost	124,500	21,300	132,800	49,600	146,200	46,200					520,600
LTD Rate	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%					
Unemployment:											
Unemployment Eligible Wages	71,861,500	12,325,000	76,654,200	28,670,800	84,388,000	26,655,600	17,605,200	17,509,400	1,373,600		337,043,300
Unemployment Cost	212,000	36,400	226,100	84,600	248,900	78,600	51,900	51,600	4,000		994,100
Unemployment Rate	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%		
Workers' Compensation:											
Adjusted Average Annual Claims	324,200.00	368,800.00	146,500.00	54,800.00	92,300.00	29,200.00	19,300.00	55,000.00	4,300.00		1,094,400.00
Percent to Total	29.62%	33.70%	13.39%	5.01%	8.44%	2.66%	1.76%	5.03%	0.39%		100.00%
Claims Forecast Allocated per											
Claims Percentage	282,100	321,000	127,500	47,700	80,400	25,300	16,800	47,900	3,700		952,400
Other Costs Allocated Based on Wage Base	56,000	9,600	59,800	22,300	65,800	20,800	13,700	13,600	1,100		262,700
Net Workers' Compensation Costs	338,100	330,600	187,300	70,000	146,200	46,100	30,500	61,500	4,800		1,215,100
Workers' Compensation Rate	0.47%	2.68%	0.24%	0.24%	0.17%	0.17%	0.17%	0.35%	0.35%		
Tuition Waivers:											
FY11 Average Number of Eligible Employees	1,634	251	1,117	239	952	360	826				5,379
Tuition Waiver Cost (b)	484,600	74,400	331,200	70,900	282,300	106,800	163,200 (b)				1,513,400
Tuition Waiver Rate	0.67%	0.60%	0.43%	0.25%	0.33%	0.40%	0.93%				
Consulting/Other:											
Consulting/Other Base	71,861,500	12,325,000	76,654,200	28,670,800	84,388,000	26,655,600	17,605,200	17,509,400	1,373,600		337,043,300
Local 6070 Legal Trust (a)		35,900									35,900
Consulting/Other Costs	124,200	21,300	132,500	49,500	145,900	46,100	30,400	30,300	2,400		582,600
Net Consulting/Other Costs	124,200	57,200	132,500	49,500	145,900	46,100	30,400	30,300	2,400		618,500
Consulting/Other Rate	0.17%	0.46%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%		
Labor Relations:											
Labor Relations Base		12,325,000			84,388,000	26,655,600	17,605,200				140,973,800
Labor Relations Cost		78,700			538,600	170,100	112,400				899,800
Labor Relations Rate		0.64%			0.64%	0.64%	0.64%				
Staff Benefit Carryforward:											
Carryforward (Over) Under from FY09 (c)	(714,600)	392,600	(637,900)	(72,500)	(755,300)	(233,100)	(18,800)	30,800	11,100		(1,997,700)
Carryforward (Over) Under Rate	(0.99%)	3.19%	(0.83%)	(0.25%)	(0.90%)	(0.87%)	(0.11%)	0.18%	0.82%		

(a) 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.

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

(c) Carryforward amounts are from the FY09 staff benefit incurred cost report.

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2011

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	103,000	Annual Leave Adjustment	
1815	Annual Leave-Taken	14,992,700	Annual Leave Usage	15,095,700
1933	AHECTE Contract Costs	35,900	AHECTE Contract Costs	35,900
1819	Post Employment Benefit Cost	21,700	Consulting/Other	
1924	Employee Flexible Spend.	(38,900)	Consulting/Other	
1931	Employee Assistance Program	127,300	Consulting/Other	
1950	Staff Benefits - Consulting	410,300	Consulting/Other	
1951	S/B Duplic & Office Costs	28,700	Consulting/Other	
1952	Staff Benefits - Travel	33,500	Consulting/Other	582,600
1920	Health Claims	66,926,200	Health Care	
1921	Admin Cost-Health Program	2,967,700	Health Care	
1922	COBRA Outsourcing	28,200	Health Care	
1923	Health Liability Adj	(2,813,400)	Health Care	
1926	Health Insurance Premium	588,000	Health Care	
1929	Wellness Program	1,879,500	Health Care	
1973	COBRA/LWOP Health Payment	(438,200)	Health Care	
1977	Spouse/Dependent Health	(4,458,200)	Health Care	
1978	Employee Defined Contribution	(4,931,300)	Health Care	59,748,500
1845	Holiday Leave Taken	8,933,300	Holiday/Other Usage	
1855	Military Leave Taken	7,600	Holiday/Other Usage	
1865	Jury Duty Taken	112,800	Holiday/Other Usage	
1866	Jury Duty Pay Back	(12,200)	Holiday/Other Usage	
1881	AHECTE Leave Bank Transfer Out	43,000	Holiday/Other Usage	
1882	AHECTE Leave Bank Transfer In	(43,000)	Holiday/Other Usage	
1885	AHECTE Leave Bank Usage	36,700	Holiday/Other Usage	9,078,200
1932	Labor Relations Expense	899,800	Labor Relations	899,800
1925	Life Insurance	469,200	Life Insurance	469,200
1935	Long Term Disability	520,600	Long Term Disability	520,600
1901	FICA (OASDI) UA Cost	2,021,100	Medicare/Social Security	
1902	Medicare UA Cost	4,383,400	Medicare/Social Security	6,404,500
1912	ORP Retirement Benefit	15,483,700	ORP Retirement Benefit	
1913	ORP Forfeitures	(948,100)	ORP Retirement Benefit	14,535,600

University of Alaska
Benefit Costs by Benefit Type
Year Ended June 30, 2011

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1903	Pension Plan	13,482,400	Pension Plan	
1904	Admin Cost Pension Plan	5,400	Pension Plan	
1906	Pension Forfeitures	(520,500)	Pension Plan	12,967,300
1915	Public Employees Retirement	27,938,800	PERS Retirement Benefit	27,938,800
1812	Annual Leave Recovery	(14,932,500)	Recovery - annual leave	(14,932,500)
1842	Holiday Leave Recovery	(8,912,600)	Recovery - holiday/other	(8,912,600)
1832	Sick Leave Recovery	(9,013,100)	Recovery - sick leave	(9,013,100)
1972	Staff Benefit Recovery	(135,310,200)	Recovery - staff benefits	(135,310,200)
1835	Sick Leave Taken	9,377,300	Sick Leave usage	
1836	Sick Leave Payback-W/C	(1,500)	Sick Leave usage	
1871	ACCFT Transfer	119,600	Sick Leave usage	
1872	ACCFT Leave Bank	(119,600)	Sick Leave usage	
1875	ACCFT Sick Leave Taken	31,800	Sick Leave usage	9,407,600
1910	Teachers Retirement System	5,673,900	TRS Retirement Benefit	5,673,900
1985	Employee Tuition Waivers	1,513,400	Tuition Waivers	1,513,400
1940	Unemployment Compensation	994,100	Unemployment Compensation	994,100
1930	Workers Compensation	1,215,100	Workers' Compensation	1,215,100
Totals		<u>(1,087,600)</u>		<u>(1,087,600)</u>
			Net Leave Benefit Activity	723,300
			Net Staff Benefit Activity	<u>(1,810,900)</u>
			Total Benefit Activity	<u>(1,087,600)</u>

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska

Labor and Leave Taken per Banner Finance System (BFIN)

Year Ended June 30, 2011

Schedule 8

Account Code	Account Code Title	Committed/Uncommitted Unrestricted Funds			Designated Funds	Auxillary 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	5,850,000	-	996,300	-	-	-	-	-	6,846,300
1101	Faculty - UNAC Barg Unit < 12 month	60,782,800	2,380,500	3,900	191,500	400	15,651,800	214,800	-	79,225,700
1102	Faculty-ACCFT Barg Unit < 12 month	21,633,200	135,200	-	-	-	1,694,300	-	-	23,462,700
1150	Faculty-Non-Barg Unit < 12 Month	1,852,400	-	-	-	-	1,526,200	-	-	3,378,600
1151	Faculty - Non-barg Unit - 12 month	4,460,400	158,100	-	-	-	918,500	2,300	-	5,539,300
1152	Facult - ACCFT Barg Unit - 12 Month	220,800	-	-	-	47,200	-	-	-	268,000
1201	Executive	13,412,800	253,700	61,600	1,400	117,500	1,091,400	5,000	-	14,943,400
1251	APT	42,168,100	1,003,600	2,435,700	39,100	1,809,800	14,868,500	1,156,700	106,500	63,588,000
1401	Classified (Non-exempt)	43,512,700	666,100	2,597,000	25,800	2,022,500	9,503,700	219,100	105,700	58,652,600
1501	AHECTE Bargaining Unit	4,188,100	-	5,015,200	-	310,700	196,100	41,600	300	9,752,000
1601	Adjunct Faculty Bargaining Unit	13,023,600	6,100	-	-	-	395,400	-	-	13,425,100
1602	Adjunct Faculty Non-bargaining Unit	2,792,000	4,000	2,000	-	7,500	1,362,200	10,100	-	4,177,800
1611	Faculty-UNAC Summer Assign/Overload	2,958,300	18,200	1,000	-	-	1,062,000	6,100	-	4,045,600
1612	Faculty-ACCFT Summer Assign/Ove	2,419,200	1,000	500	-	-	404,300	-	-	2,825,000
1613	Faculty-Non-Barg.Summer Assign/Over	341,000	2,000	-	-	-	272,000	-	-	615,000
1615	APT Temporary	567,000	3,700	6,600	-	82,200	398,700	-	10,100	1,068,300
1617	APT Extended Temporary	57,500	-	400	-	4,200	89,000	4,800	-	155,900
1620	Classified (Non-Exempt) Temporary	3,717,400	73,400	253,000	12,300	235,300	3,900,000	37,000	26,700	8,255,100
1627	Classif (Non-exempt) Ext Temporary	488,900	7,000	49,200	-	13,400	419,200	13,200	-	990,900
1630	AHECTE Union - Temporary	495,800	-	28,400	-	26,900	113,600	5,100	100	669,900
1640	Student Wages - Not Subject to FICA	4,084,100	7,000	113,200	-	591,500	821,200	(2,800)	266,200	5,880,400
1641	Student Wages - Subject to FICA	1,678,400	4,000	109,000	-	582,900	1,231,500	1,100	79,000	3,685,900
1643	Grad Student Wages-Not Sub to FICA	3,301,200	47,400	10,900	-	-	4,424,300	144,700	-	7,928,500
1644	Grad Student Wages - Subjec to FICA	362,200	49,100	9,300	-	-	2,824,200	113,000	800	3,358,600
1646	Student - CWS No FICA	250,600	-	400	-	25,500	522,800	-	3,400	802,700
1647	Student - CWS - Subject to FICA	5,500	-	-	-	700	76,600	-	-	82,800
1651	Overtime - Straight	496,300	1,400	315,500	-	55,800	431,500	13,700	2,000	1,316,200
1671	Overtime - Premium	249,400	700	157,600	-	27,900	196,600	7,100	1,000	640,300
1741	Duty Station Differential	-	-	-	-	-	57,900	-	-	57,900
1761	Awards	24,000	-	-	-	-	800	-	-	24,800
Total Labor per BFIN		235,393,700	4,822,200	12,166,700	270,100	5,961,900	64,454,300	1,992,600	601,800	325,663,300
1815	Annual Leave-Taken	-	-	-	14,992,700	-	-	-	-	14,992,700
1835	Sick Leave Taken	-	-	-	9,377,300	-	-	-	-	9,377,300
1845	Holiday Leave Taken	-	-	-	8,933,300	-	-	-	-	8,933,300
1855	Military Leave Taken	-	-	-	7,600	-	-	-	-	7,600
1865	Jury Duty Taken	-	-	-	112,800	-	-	-	-	112,800
1875	ACCFT Sick Leave Taken	-	-	-	31,800	-	-	-	-	31,800
1885	AHECTE Leave Bank Usage	-	-	-	36,700	-	-	-	-	36,700
Total leave Taken per BFIN		-	-	-	33,492,200	-	-	-	-	33,492,200
Total Labor & Leave Taken per BFIN		235,393,700	4,822,200	12,166,700	33,762,300	5,961,900	64,454,300	1,992,600	601,800	359,155,500

Note: Amounts have been rounded to the nearest hundred dollars

Earnings Code	Earnings Code Description	NR Classified	CR Local 6070 Union Classified	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	57,435,700	9,202,500	63,133,100	20,308,900	3,004,000	67,587,700	23,321,200	-	-	-	-	243,993,100
20	Temporary - Hourly	-	-	-	-	-	-	-	-	8,597,000	979,200	-	9,576,200
25	Temporary - Biweekly	-	-	-	-	-	-	-	-	1,018,700	150,900	-	1,169,600
30	Temporary Faculty Pay	-	-	-	-	-	-	-	5,700	-	-	-	5,700
32	Temporary Faculty Pay	-	-	-	-	-	-	-	3,866,400	-	-	-	3,866,400
35	Union Temporary Faculty Pay	-	-	-	-	-	-	-	12,877,100	-	-	-	12,877,100
50	Student Hourly	-	-	-	-	-	-	-	-	-	-	5,725,700	5,725,700
55	Student Workstudy	-	-	-	-	-	-	-	-	-	-	751,500	751,500
60	Stipend-Graduate	-	-	-	-	-	-	-	-	(6,100)	-	7,879,100	7,873,000
61	Taxable Stipend-Graduate	-	-	-	-	-	-	-	-	3,288,900	-	-	3,288,900
64	Stipend-NonGraduate	-	-	-	-	-	-	-	-	-	-	300	300
65	Taxable Stipend-NonGraduate	-	-	-	-	-	-	-	-	-	-	-	-
70	Student Regular FICA Taxable	-	-	-	-	-	-	-	-	3,638,200	-	-	3,638,200
75	Student Workstudy FICA Taxable	-	-	-	-	-	-	-	-	79,000	-	-	79,000
105	CEA Call-in Pay	-	118,900	-	-	-	-	-	-	500	-	-	119,400
110	CEA Union Standby Pay	-	213,000	-	-	-	-	-	-	200	100	-	213,300
115	CEA Tool Allowance	-	38,900	-	-	-	-	-	-	-	-	-	38,900
120	L6070 Supervisory Pay	-	23,000	-	-	-	-	-	-	-	-	-	23,000
139	Adjustment Units	1,600	100	5,700	200	5,900	101,500	36,100	-	48,500	-	-	199,600
140	Adjustments Hours	18,500	5,800	(15,900)	5,100	4,400	89,700	6,900	3,700	339,100	11,300	3,000	471,600
141	FT Adjustment	-	-	-	-	-	-	-	103,500	-	-	-	103,500
142	Student non FICA Taxable Adj.	-	-	-	-	-	-	-	-	-	-	211,700	211,700
145	Regular Exempt Multiple PCN	-	-	24,900	-	-	-	-	-	-	-	-	24,900
146	FW Adjustment	-	-	-	-	-	-	-	278,300	-	-	-	278,300
150	Biweek Additional Staff Assign	-	-	50,600	-	-	-	-	-	-	-	-	50,600
155	Hourly Additional Assignment	59,300	-	500	-	-	-	-	-	-	-	-	59,800
200	Credit Biweekly Overload	-	-	-	24,800	23,400	485,500	653,400	-	-	-	-	1,187,100
230	Credit Biweekly Summer Assign	-	-	-	-	41,500	1,169,600	944,800	-	-	-	-	2,155,900
250	Non-Credit Biweekly Overload	-	-	-	19,800	80,700	320,800	268,500	-	-	-	-	689,800
280	Non-Credit Biweek Summer Assgn	-	-	-	-	544,800	1,437,600	846,300	-	-	-	-	2,828,700
285	Non-Credit Hourly Summer Assgn	-	-	-	-	-	9,700	-	-	-	-	-	9,700
290	Contract Extension	-	-	-	-	-	9,430,800	-	-	-	-	-	9,430,800
320	Shift Differential	68,900	37,900	-	-	-	-	-	-	1,500	-	-	108,300
340	Hazard Pay	-	-	-	-	-	-	-	-	-	-	-	-
350	Emergency/Oncall	21,100	-	-	-	-	-	-	-	-	-	-	21,100
460	Recognition Leave	4,400	-	5,600	-	-	-	-	-	-	-	-	10,000
465	Administrative Leave	374,400	41,600	261,500	136,100	2,100	39,500	3,600	-	11,200	4,100	20,500	894,600
695	Retro Pay Individual	19,800	5,500	45,500	90,100	27,000	51,400	6,700	20,500	21,400	900	-	288,800
696	Retro Pay- Student Fica Exempt	-	-	-	-	-	-	-	-	-	-	3,300	3,300
760	Piece Rate - \$7.95/Unit	-	-	-	11,100	1,500	278,100	14,600	428,700	-	-	-	734,000
Total General Pay (Leave Benefit Wage Base)		58,003,700	9,687,200	63,511,500	20,596,100	3,735,300	81,001,900	26,102,100	17,583,900	17,038,100	1,146,500	14,595,100	313,001,400
300	Overtime Pay	759,500	264,100	-	-	-	-	-	-	226,300	21,100	-	1,271,000
301	Overtime-Premium Portion	379,800	131,400	-	-	-	-	-	-	113,200	10,500	-	634,900
305	Student Overtime Fica Exempt	-	-	-	-	-	-	-	-	-	-	3,500	3,500
306	Student Overtime Premium	-	-	-	-	-	-	-	-	-	-	1,700	1,700
325	Shift Differential Overtime	126,100	55,400	-	-	-	-	-	-	300	-	-	181,800
Total Overtime Pay		1,265,400	450,900	-	-	-	-	-	-	339,800	31,600	5,200	2,092,900
90	Sabbatical Pay	-	-	-	-	42,700	2,266,100	175,100	-	-	-	-	2,483,900
135	Increase Applicable Gross	-	800	-	-	-	-	-	(200)	1,200	-	-	1,800
700	Award	2,900	100	2,200	100	2,500	9,400	2,000	2,400	5,700	-	10,200	37,500
710	Bonus	122,100	1,700	249,000	69,700	5,100	129,400	6,800	2,100	2,700	8,800	1,000	598,400
730	Flat Fee	16,600	18,500	77,300	10,400	700	9,200	4,200	17,000	121,900	2,100	-	277,900
731	Flat Fee/Miscellaneous	-	-	-	-	-	-	-	-	-	-	16,600	16,600
740	Housing	-	-	-	44,300	-	-	-	-	-	-	-	44,300
765	Pay in Lieu	38,000	5,600	48,400	107,500	57,300	-	-	-	-	-	-	256,800
Total Misc. Pay (no leave accrual)		179,600	26,700	376,900	232,000	108,300	2,414,100	188,100	21,300	131,500	10,900	27,800	3,717,200

Earnings Code	Earnings Code Description	NR Classified	CR Local 6070 Union Classified	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	4,671,500	774,500	5,132,200	1,577,000	-	-	34,800	-	-	60,400	-	12,250,400
501	Annual Leave Retro	(3,600)	200	12,300	22,200	-	-	-	-	-	2,300	-	33,400
506	Annual Leave - no doc	190,800	15,700	350,800	39,800	-	-	-	-	-	-	-	597,100
510	Annual Leave Payoff	335,200	28,200	493,900	294,800	-	-	-	-	-	9,600	-	1,161,700
515	Annual Leave Cash-In	230,200	74,000	437,400	151,600	-	-	1,600	-	-	600	-	895,400
516	Annual Leave Cash-In Retro	100	-	-	700	-	-	-	-	-	-	-	800
520	Terminal Annual Leave	7,500	6,600	23,300	14,100	-	-	-	-	-	-	-	51,500
	Total Annual Leave	5,431,700	899,200	6,449,900	2,100,200	-	-	36,400	-	-	72,900	-	14,990,300
550	Sick Leave	3,337,200	643,600	2,828,400	595,900	29,700	908,700	242,500	-	-	33,200	-	8,619,200
551	Sick Leave Retro	16,700	4,800	7,700	8,600	1,000	139,400	-	-	-	-	-	178,200
555	Terminal Sick Leave	7,500	-	30,800	45,300	-	-	-	-	-	100	-	83,700
556	Sick Leave - no doc	99,300	9,700	161,300	8,900	1,200	214,100	1,900	-	-	-	-	496,400
	Total Sick Leave	3,460,700	658,100	3,028,200	658,700	31,900	1,262,200	244,400	-	-	33,300	-	9,377,500
400	Holiday Leave	3,132,800	509,200	3,244,800	1,069,000	-	-	15,200	-	-	60,600	-	8,031,600
406	Holiday Leave - no doc	106,700	13,000	236,200	21,200	-	-	-	-	-	200	-	377,300
410	Holiday Premium Pay	196,800	51,900	-	-	-	-	-	-	-	3,400	-	252,100
420	Personal Holiday Leave	249,100	-	-	-	-	-	-	-	-	-	-	249,100
421	Personal Holiday Retro	3,400	-	-	-	-	-	-	-	-	-	-	3,400
426	Personal Holiday Leave-no doc	7,700	-	-	-	-	-	-	-	-	-	-	7,700
430	CEA Business Leave Bank	-	36,700	-	-	-	-	-	-	-	-	-	36,700
439	Misc Holiday Retro	3,400	400	4,200	6,300	-	400	300	-	-	1,400	-	16,400
440	Jury Duty Leave	40,100	4,500	44,400	6,100	-	9,700	3,800	-	-	-	-	108,600
450	Military Leave	4,600	-	3,000	-	-	-	-	-	-	-	-	7,600
560	ACCFT Leave	-	-	-	-	-	-	31,800	-	-	-	-	31,800
	Total Holiday/Other Leave Pay	3,744,600	615,700	3,532,600	1,102,600	-	10,100	51,100	-	-	65,600	-	9,122,300
	Total Wage and Leave Taken	72,085,700	12,337,800	76,899,100	24,689,600	3,875,500	84,688,300	26,622,100	17,605,200	17,509,400	1,360,800	14,628,100	352,301,600
	Leave Benefits Wage Base	58,003,700	9,687,200	63,511,500	20,596,100	3,735,300	81,001,900	26,102,100	17,583,900	17,038,100	1,146,500	14,595,100	313,001,400
	Leave Accrual Rates	21.40%	22.30%	20.10%	18.80%	3.40%	1.20%	1.40%	0.00%	0.00%	16.10%	0.00%	
	Wages Plus Leave Accrual	70,416,500	11,847,400	76,277,300	24,468,200	3,862,300	81,973,900	26,467,500	17,583,900	17,038,100	1,331,100	14,595,100	345,861,300
	Overtime Pay	1,265,400	450,900	-	-	-	-	-	-	339,800	31,600	5,200	2,092,900
	Misc. Pay Not Subject to Leave	179,600	26,700	376,900	232,000	108,300	2,414,100	188,100	21,300	131,500	10,900	27,800	3,717,200
	Staff Benefits Wage Base	71,861,500	12,325,000	76,654,200	24,700,200	3,970,600	84,388,000	26,655,600	17,605,200	17,509,400	1,373,600	14,628,100	351,671,400

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, 2011

Schedule 10

Wages subject to Federal Income Tax
 reported on form 941

July - September 2010	73,742,500
October - December 2010	89,095,900
January - March 2011	73,645,600
April - June 2011	82,794,900

Total	<u>319,278,900</u>
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Less beginning of year accrued wages	(20,311,400)
Plus end of year accrued wages	10,343,800
Plus wages not subject to federal tax	42,996,200
UA softledger control	<u>352,307,500</u>

Difference between payroll system extract and adjusted softledger control	<u>-</u>
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Total wages per payroll system	352,307,500
Employee Wage Compensation from BFIN	<u>(6,400)</u>

Total Wages and Leave Taken	<u><u>352,301,100</u></u>
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Reported Wages per Wage Payment Summary Schedule 9	352,301,600
Variance due to rounding	(500)
Adjusted Reported Wage	<u><u>352,301,100</u></u>

Note: Amounts have been rounded to the nearest hundred dollars

University of Alaska

Schedule 11

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

Year Ended June 30, 2011

Total UA Payroll per BHR	352,307,700
Duplicate Recording of "Construction" ¹	6,846,200
Wage Adjustments not in BHR but Accounted for through the W2 Process	8,500
Compensation not in BHR, Accounted for through the W2 Process	(6,400)
Other Miscellaneous Differences	<u>-</u>
Subtotal	359,156,000
Unreconciled Difference Between BHR and BFIN	<u>(500)</u>
Total of Labor and Leave Accounts per BFIN	<u><u>359,155,500</u></u>
Per BFIN	
Labor Account Codes	325,663,300
Leave Taken Account Codes	<u>33,492,200</u>
Total per BFIN	<u><u>359,155,500</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 20, 2011;
2. All costs included in the proposal dated December 20, 2011, to establish final fringe benefit rates for the period July 1, 2010 – June 30, 2011 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: Myron Dosch

Title: Chief Financial Officer (delegated signature authority)

Date of Execution: December 19, 2011

CERTIFICATE OF FRINGE BENEFIT COSTS

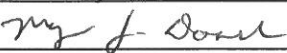
DEPARTMENT OF DEFENSE

UNIVERSITY OF ALASKA

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

1. I have reviewed the fringe benefit cost proposal submitted December 20, 2011; and
2. All costs included in the proposals, dated December 20, 2011 to establish final fringe benefit rates for the period July 1, 2010 through June 30, 2011, 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: Myron Dosch
Title: Chief Financial Officer (delegated signature authority)
Date of Execution: December 19, 2011