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UNIVERSITY  
 of ALASKA  
*Many Traditions One Alaska*

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Date: December 21, 2012

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

From: Tanya Hollis *TH*  
 Director, SW Cost Analysis

Re: FY12 Fringe Benefit Incurred Cost Report

Attached is the FY12 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 FY12 with the negotiated rates presented for comparison purposes.

Employee Class Titles (ECLS)	ECLS Groups	Leave Rates		Staff Benefit Rates	
		FY12 Negotiated Benefit Rates <sup>1</sup>	FY12 Actual Benefit Rates <sup>1</sup>	FY12 Negotiated Benefit Rates <sup>2</sup>	FY12 Actual Benefit Rates <sup>2</sup>
Classified	NR	22.00%	22.31%	56.90%	53.25%
Classified, Local 6070 Union	CR	23.10%	22.47%	64.00%	58.52%
APT Exempt	XR	21.20%	21.43%	45.70%	42.99%
Executive, Nonunion Faculty	EX, FR	20.50%	19.63%	31.10%	30.17%
Nonunion Faculty < 12 Months	FN	2.20%	1.46%	31.10%	30.17%
Union Faculty, UNAC	F9	1.70%	1.78%	31.60%	30.28%
Union Faculty, UAFT	AR, A9	1.40%	1.59%	38.10%	37.82%
Union Faculty, Adjunct	FT, FW	0.00%	0.00%	9.70%	10.07%
Temporary	CT, GT, NT, ST, XT	0.00%	0.00%	8.70%	8.50%
Extended Temporary	NX, XX	15.90%	14.80%	48.40%	43.49%
Student	GN, SN	0.00%	0.00%	0.00%	0.00%

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

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

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December 21, 2012

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

RE: FY12 Final Fringe Benefit Rate Report

This memorandum and the Fringe Benefit Report for the year ended June 30, 2012 (two copies enclosed) represents the University of Alaska's proposal to establish final fringe benefit rates and related carryforwards for the period July 1, 2011 through June 30, 2012. 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 cursive script 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, 2012



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	
		Local 6070 Union		Executives & Nonunion		UAFT Union	Union & Nonunion	Temporary	Extended		
	Classified	Classified	APT Exempt	Faculty	UNAC	Faculty	Adjunct Faculty	Student - SS	Temporary	Student	Total
FY12 Staff Benefits Wage Base	71,679,700	12,624,700	79,961,300	31,171,000	86,451,900	27,313,500	18,949,100	18,624,400	1,363,900	15,254,500	363,394,000
<b>Staff Benefits:</b>											
PERS	10,474,100	2,016,300	13,215,300	1,394,300	-	-	-	-	-	-	27,100,000
TRS	-	-	-	763,300	3,294,100	1,424,900	-	-	-	-	5,482,300
ORP-Tier 1	5,200	-	105,800	992,900	4,063,500	849,300	-	-	-	-	6,016,700
ORP-Tier 2 and Tier 3	2,372,100	346,500	1,787,300	1,093,800	3,188,300	973,100	-	-	-	-	9,761,100
UA Pension	3,795,900	639,800	3,351,500	826,000	2,998,800	1,110,400	119,100	-	-	-	12,841,500
Medicare & Social Security	964,100	163,400	1,055,800	398,000	1,116,800	350,900	1,274,800	1,335,600	99,700	-	6,759,100
Health Care	18,815,000	2,838,500	13,550,100	3,125,500	11,238,400	4,192,200	-	-	459,400	-	54,219,100
Life Insurance	62,000	9,500	44,600	10,300	37,500	14,500	-	-	-	-	178,400
Long Term Disability	77,900	13,700	86,900	33,800	93,900	29,700	-	-	-	-	335,900
Unemployment	167,900	29,600	187,300	73,000	202,500	64,000	44,400	43,600	3,200	-	815,500
Workers' Compensation	841,600	764,500	486,000	189,300	393,900	124,400	86,300	160,100	11,700	-	3,057,800
Tuition Waivers	548,900	84,500	395,300	91,100	331,700	128,200	232,100	-	-	-	1,811,800
Consulting/Other	115,100	53,500	128,400	50,100	138,900	43,900	30,400	29,900	2,200	-	592,400
Labor Relations	-	85,600	-	-	586,300	185,200	128,500	-	-	-	985,600
Carryforward (Over) Under from FY10	(86,800)	340,700	(35,100)	362,000	(1,501,900)	838,200	(8,200)	14,800	16,800	-	(59,500)
<b>Total Staff Benefit Costs</b>	<b>38,153,000</b>	<b>7,386,100</b>	<b>34,359,200</b>	<b>9,403,400</b>	<b>26,182,700</b>	<b>10,328,900</b>	<b>1,907,400</b>	<b>1,584,000</b>	<b>593,000</b>	<b>-</b>	<b>129,897,700</b>
<b>Benefit Rates:</b>											
PERS	14.61%	15.97%	16.53%	4.47%							27,100,000
TRS				2.45%	3.81%	5.22%					5,482,300
ORP-Tier 1	0.01%		0.13%	3.19%	4.70%	3.11%					6,016,700
ORP-Tier 2 and Tier 3	3.31%	2.74%	2.24%	3.51%	3.69%	3.56%					9,761,100
UA Pension	5.30%	5.07%	4.19%	2.65%	3.47%	4.07%	0.63%				12,841,500
Medicare & Social Security	1.35%	1.29%	1.32%	1.28%	1.29%	1.28%	6.73%	7.17%	7.31%		6,759,100
Health Care	26.25%	22.48%	16.95%	10.03%	13.00%	15.35%			33.68%		54,219,100
Life Insurance	0.09%	0.08%	0.06%	0.03%	0.04%	0.05%					178,400
Long Term Disability	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%					335,900
Unemployment	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		815,500
Workers' Compensation	1.17%	6.06%	0.61%	0.61%	0.46%	0.46%	0.46%	0.86%	0.86%		3,057,800
Tuition Waivers	0.77%	0.67%	0.49%	0.29%	0.38%	0.47%	1.22%				1,811,800
Consulting/Other	0.16%	0.42%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%		592,400
Labor Relations		0.68%			0.68%	0.68%	0.68%				985,600
Carryforward (Over) Under Rate	(0.12%)	2.70%	(0.04%)	1.16%	(1.74%)	3.07%	(0.04%)	0.08%	1.23%		(59,500)
<b>Actual Rates from HR System</b>	<b>53.24%</b>	<b>58.50%</b>	<b>42.98%</b>	<b>30.17%</b>	<b>30.28%</b>	<b>37.82%</b>	<b>10.07%</b>	<b>8.50%</b>	<b>43.47%</b>	<b>-</b>	<b>129,897,700</b>
<b>Calculation of Total Carryforward:</b>											
Recovery at Actual HR Rate	38,153,000	7,386,100	34,359,200	9,403,400	26,182,700	10,328,900	1,907,400	1,584,000	593,000	-	129,897,700
Recovery at Negotiated Rate	40,785,700	8,079,900	36,542,300	9,694,200	27,318,800	10,406,400	1,838,100	1,620,300	660,100	-	136,945,800
Calculated Carryforward (Over) Under	(2,632,700)	(693,800)	(2,183,100)	(290,800)	(1,136,100)	(77,500)	69,300	(36,300)	(67,100)	-	(7,048,100)
Misc Recoveries & Timing Differences	8,700	2,300	7,200	1,000	3,800	300	(200)	100	200	-	23,400
Adjustment to HR Rates	0.01%	0.02%	0.01%	0.00%	0.00%	0.00%	(0.00%)	0.00%	0.02%		
Actual Rates	53.25%	58.52%	42.99%	30.17%	30.28%	37.82%	10.07%	8.50%	43.49%		
Negotiated Rates	56.90%	64.00%	45.70%	31.10%	31.60%	38.10%	9.70%	8.70%	48.40%		
Rate Difference	(3.65%)	(5.48%)	(2.71%)	(0.93%)	(1.32%)	(0.28%)	0.37%	(0.20%)	(4.91%)		
Carryforward (Over) Under to FY14	(2,624,000)	(691,500)	(2,175,900)	(289,800)	(1,132,300)	(77,200)	69,100	(36,200)	(66,900)	-	(7,024,700)
<b>Federal Participation:</b>											
Federal Benefit Wage Base	8,443,300	312,600	14,016,300	3,977,900	12,822,900	1,461,000	886,200	5,784,000	642,000	4,333,000	52,679,200
Federal Participation Percentage	11.78%	2.48%	17.53%	12.76%	14.83%	5.35%	4.68%	31.06%	47.07%	28.40%	

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	
FY12 Leave Benefits Wage Base	57,490,500	9,835,000	65,707,900	21,194,300	5,169,900	83,536,300	26,795,500	18,781,900	18,216,800	1,156,000	15,210,300	323,094,400
Negotiated Rates, FY12:												
Annual Leave	9.76%	9.74%	10.48%	10.31%								7.53%
Sick Leave	5.85%	7.25%	5.18%	4.70%	2.20%	1.70%	1.40%					2.90%
Holiday/Other Leave	6.39%	6.11%	5.54%	5.49%								5.47%
	22.00%	23.10%	21.20%	20.50%	2.20%	1.70%	1.40%					15.90%
Annual Leave Costs:												
Usage	5,374,700	924,100	6,542,800	1,985,100	-	-	21,200	-	-	-	77,800	14,925,700
Reclassify Ineligible Job Groups					(b)	(b)	(16,500)	(b)	(b)	-	-	(16,500)
Adjusted Usage	5,374,700	924,100	6,542,800	1,985,100	-	-	4,700	-	-	-	77,800	14,909,200
HR Actual Rate	9.35%	9.40%	9.96%	9.37%			0.02%				6.73%	
Calculated Recovery	5,611,100	957,900	6,886,200	2,185,100	-	-	-	-	-	-	87,000	15,727,300
Annual Leave Liability Adjustment	(102,500)	(10,100)	(213,100)	(61,800)	-	-	4,700	-	-	-	(200)	(383,000)
Timing Differences	(3,700)	(600)	(4,600)	(1,400)	-	-	-	-	-	-	(100)	(10,400)
Adjusted Recovery	5,504,900	947,200	6,668,500	2,121,900	-	-	4,700	-	-	-	86,700	15,333,900
FY12 Under (Over) Recovery	(130,200)	(23,100)	(125,700)	(136,800)	-	-	-	-	-	-	(8,900)	(424,700)
FY10 Under (Over) Recovery	260,700	25,100	397,700	155,700	-	-	-	-	-	-	8,800	848,000
Carryforward to FY14	130,500	2,000	272,000	18,900	-	-	-	-	-	-	(100)	423,300
Sick Leave Costs:												
Usage	3,316,300	616,000	3,079,000	548,800	61,700	1,339,700	365,800	-	-	-	28,000	9,355,300
Reclassify Ineligible Job Groups					200	8,200	43,800	-	-	-	-	52,200
Adjusted Usage	3,316,300	616,000	3,079,000	548,800	61,900	1,347,900	409,600	-	-	-	28,000	9,407,500
HRS Actual Rate	5.77%	6.26%	4.69%	2.59%	1.20%	1.61%	1.53%				2.42%	
Calculated Recovery	3,363,200	713,000	3,403,700	996,100	113,700	1,420,100	375,100	-	-	-	33,500	10,418,400
Timing Differences	(5,800)	(1,200)	(5,900)	(1,700)	(200)	(2,500)	(700)	-	-	-	(100)	(18,100)
Adjusted Recovery	3,357,400	711,800	3,397,800	994,400	113,500	1,417,600	374,400	-	-	-	33,400	10,400,300
FY12 Under (Over) Recovery	(41,100)	(95,800)	(318,800)	(445,600)	(51,600)	(69,700)	35,200	-	-	-	(5,400)	(992,800)
FY10 Under (Over) Recovery	56,100	56,600	238,500	267,400	13,400	139,900	12,600	-	-	-	(2,800)	781,700
Carryforward to FY14	15,000	(39,200)	(80,300)	(178,200)	(38,200)	70,200	47,800	-	-	-	(8,200)	(211,100)
Holiday/Other Leave Costs:												
Usage	3,748,500	589,500	3,608,300	1,124,100	200	8,200	27,300	-	-	-	60,200	9,166,300
Reclassify Ineligible Job Groups					(200)	(8,200)	(27,300)	(b)	(b)	-	-	(35,700)
Adjusted Usage	3,748,500	589,500	3,608,300	1,124,100	-	-	-	-	-	-	60,200	9,130,600
HRS Actual Rate	6.52%	5.99%	5.49%	5.30%							5.21%	
Calculated Recovery	3,673,600	600,900	3,640,200	1,163,600	-	-	-	-	-	-	63,200	9,141,500
Timing Differences	8,900	1,500	8,900	2,800	-	-	-	-	-	-	200	22,300
Adjusted Recovery	3,682,500	602,400	3,649,100	1,166,400	-	-	-	-	-	-	63,400	9,163,800
FY12 Under (Over) Recovery	66,000	(12,900)	(40,800)	(42,300)	-	-	-	-	-	-	(3,200)	(33,200)
FY10 Under (Over) Recovery	(34,000)	(11,600)	(7,400)	17,400	-	-	-	-	-	-	(1,200)	(36,800)
Carryforward (Over) Under to FY14	32,000	(24,500)	(48,200)	(24,900)	-	-	-	-	-	-	(4,400)	(70,000)
Calculation of Total Carryforward:												
Combined HRS Actual Rate	21.64%	21.65%	20.14%	17.26%	1.20%	1.61%	1.55%				14.36%	
AL Liability Adj & Timing Differences	0.18%	0.11%	0.33%	0.29%			(0.01%)				0.02%	
FY10 Under (Over) Recovery	0.49%	0.71%	0.96%	2.08%	0.26%	0.17%	0.05%				0.42%	
Total Actual Rates	22.31%	22.47%	21.43%	19.63%	1.46%	1.78%	1.59%				14.80%	
Negotiated Rates	22.00%	23.10%	21.20%	20.50%	2.20%	1.70%	1.40%				15.90%	
Rate Difference	0.31%	(0.63%)	0.23%	(0.87%)	(0.74%)	0.08%	0.19%				(1.10%)	
FY10 Total Carryforward (Over) Under	282,800	70,100	628,800	440,500	13,400	139,900	12,600	-	-	-	4,800	1,592,900
Carryforward (Over) Under to FY14	177,500	(61,700)	143,500	(184,200)	(38,200)	70,200	47,800	-	-	-	(12,700)	142,200
Federal Participation:												
Federal Leave Wage Base	6,770,600	189,600	11,528,300	1,487,500	2,138,500	12,511,200	1,440,800	883,400	5,665,900	547,600	4,330,800	47,494,200
Federal Participation Percentage	11.78%	1.93%	17.54%	7.02%	41.36%	14.98%	5.38%	4.70%	31.10%	47.37%	28.47%	

(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, 2012



Schedule 2

<u>Description</u>	<u>E-Class</u>	<u>NR</u>	<u>CR</u> Local 6070 Union <u>Classified</u>	<u>XR</u> APT <u>Exempt</u>	<u>EX, FR</u> Executives & Nonunion <u>Faculty (1)</u>	<u>FN</u> Nonunion <u>Faculty (1)</u>	<u>F9</u> UNAC Union <u>Faculty</u>	<u>AR, A9</u> UAFT Union <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 Temporary	<u>GN,SN</u> Student
Leave Benefit Rates		22.00%	23.10%	21.20%	20.50%	2.20%	1.70%	1.40%	0.00%	0.00%	15.90%	0.00%
Staff Benefit Rates		56.90%	64.00%	45.70%	31.10%	31.10%	31.60%	38.10%	9.70%	8.70%	48.40%	0.00%

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

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	
<b>Benefits:</b>																			
PERS	14.89%	14.61%	17.46%	15.97%	17.19%	16.53%	4.70%	4.47%											
TRS							2.66%	2.45%	4.04%	3.81%	5.18%	5.22%							
ORP-Tier 1		0.01%			0.13%	0.13%	3.77%	3.19%	4.57%	4.70%	3.03%	3.11%							
ORP-Tier 2 & Tier 3	3.43%	3.31%	2.19%	2.74%	2.23%	2.24%	2.66%	3.51%	3.27%	3.69%	3.83%	3.56%							
UA Pension	5.12%	5.30%	4.83%	5.07%	4.27%	4.19%	2.39%	2.65%	3.36%	3.47%	3.95%	4.07%	0.76%	0.63%					
Medicare/Social Security	1.33%	1.35%	1.30%	1.29%	1.30%	1.32%	1.24%	1.28%	1.24%	1.29%	1.26%	1.28%	6.73%	6.73%	7.21%	7.17%	7.52%	7.31%	
Health Care	29.56%	26.25%	27.26%	22.48%	18.78%	16.95%	10.81%	10.03%	14.64%	13.00%	15.57%	15.35%					38.18%	33.68%	
Life Insurance	0.24%	0.09%	0.23%	0.08%	0.15%	0.06%	0.09%	0.03%	0.12%	0.04%	0.14%	0.05%							
Long Term Disability	0.18%	0.11%	0.18%	0.11%	0.18%	0.11%	0.18%	0.11%	0.18%	0.11%	0.18%	0.11%							
Unemployment	0.27%	0.23%	0.27%	0.23%	0.27%	0.23%	0.27%	0.23%	0.27%	0.23%	0.27%	0.23%	0.27%	0.23%	0.27%	0.23%	0.27%	0.23%	
Workers' Compensation	1.23%	1.17%	5.95%	6.06%	0.71%	0.61%	0.71%	0.61%	0.56%	0.46%	0.56%	0.46%	0.56%	0.46%	1.00%	0.86%	1.00%	0.86%	
Tuition Waivers	0.56%	0.77%	0.53%	0.67%	0.36%	0.49%	0.20%	0.29%	0.28%	0.38%	0.31%	0.47%	0.63%	1.22%					
Consulting/Other	0.17%	0.16%	0.43%	0.42%	0.15%	0.16%	0.13%	0.16%	0.14%	0.16%	0.14%	0.16%	0.11%	0.16%	0.11%	0.16%	0.19%	0.16%	
Labor Relations			0.69%	0.68%					0.69%	0.68%	0.69%	0.68%	0.69%	0.68%					
Carryforward (Over) Under	(0.12%)	(0.12%)	2.68%	2.70%	(0.04%)	(0.04%)	1.24%	1.16%	(1.78%)	(1.74%)	3.02%	3.07%	(0.05%)	(0.04%)	0.08%	0.08%	1.27%	1.23%	
Rounding	0.04%				0.02%		0.05%		0.02%		(0.03%)				0.03%		(0.03%)		
Adjustment for Timing		0.01%		0.02%		0.01%		0.00%		0.00%		0.00%		(0.00%)		0.00%		0.02%	
<b>Total</b>	<b>56.90%</b>	<b>53.25%</b>	<b>64.00%</b>	<b>58.52%</b>	<b>45.70%</b>	<b>42.99%</b>	<b>31.10%</b>	<b>30.17%</b>	<b>31.60%</b>	<b>30.28%</b>	<b>38.10%</b>	<b>37.82%</b>	<b>9.70%</b>	<b>10.07%</b>	<b>8.70%</b>	<b>8.50%</b>	<b>48.40%</b>	<b>43.49%</b>	

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 FY12 Staff Benefit Projection
	Actual benefit rates incurred

University of Alaska  
 Fringe Benefit (Over) Under Recovery  
 Year Ended June 30, 2012

Schedule 4

	<u>Leave</u>	<u>Staff Benefit</u>	<u>Total</u>
FY10 Carryforward (Over) Under to FY12	1,592,900	(59,500)	1,533,400
FY12 Net Activity	(1,450,700)	(6,965,200)	(8,415,900)
	<hr/>	<hr/>	<hr/>
FY12 Carryforward (Over) Under to FY14	142,200	(7,024,700)	(6,882,500)
FY11 Carryforward (Over) Under to FY13	1,233,800	(3,808,600)	(2,574,800)
	<hr/>	<hr/>	<hr/>
Net Fund Balance	<u>1,376,000</u>	<u>(10,833,300)</u>	<u>(9,457,300)</u>
	<hr/>	<hr/>	<hr/>
Per Banner Finance (BFIN)	Leave 2,874,000	Staff Ben (10,833,000)	(7,959,000)
	CBU (1,497,900)	Health -	(1,497,900)
	<hr/>	<hr/>	<hr/>
	1,376,100	(10,833,000)	(9,456,900)
	<hr/>	<hr/>	<hr/>
Difference	<u>(100) (a)</u>	<u>(300) (b)</u>	<u>(400)</u>
Adjusted BFIN	<u>1,376,000</u>	<u>(10,833,300)</u>	<u>(9,457,300)</u>
	<hr/>	<hr/>	<hr/>

(a) immaterial variance due to rounding

(b) correction processed in FY13

Note: Amounts have been rounded to the nearest hundred dollars

	<u>FY12 Actual</u>	<u>FY12 Projected</u>	<u>Variance</u>
<b>Staff Benefits:</b>			
PERS	27,100,000	27,999,600	899,600
TRS	5,482,300	5,625,800	143,500
ORP	15,777,800	15,048,200	(729,600)
UA Pension	12,841,500	12,485,800	(355,700)
Medicare & FICA	6,759,100	6,496,200	(262,900)
Health Care	54,219,100	60,230,000	6,010,900
Life Insurance	178,400	494,600	316,200
Long Term Disability	335,900	546,600	210,700
Unemployment	815,500	934,800	119,300
Workers' Compensation	3,057,800	3,336,700	278,900
Tuition Waivers	1,811,800	1,252,000	(559,800)
Consulting/Other	592,400	527,000	(65,400)
Labor Relations	985,600	978,600	(7,000)
Total Benefit Costs	<u>129,957,200</u>	<u>135,955,900</u>	<u>5,998,700</u>
Staff Benefit Recovery	<u>(136,922,400)</u>	<u>(135,896,400)</u>	<u>1,026,000</u>
Net (Over) Under Recovery from FY12	(6,965,200)	59,500	7,024,700
Net Carryforward (Over) Under from FY10	<u>(59,500)</u>	<u>(59,500)</u>	<u>-</u>
Staff Benefit (Over) Under Recovery Carryforward to FY14	<u><u>(7,024,700)</u></u>	<u><u>-</u></u>	<u><u>7,024,700</u></u>
<b>Leave Benefits:</b>			
Annual Leave Cost	14,925,700	14,814,100	(111,600)
Annual Leave Recovery	<u>(15,333,900)</u>	<u>(15,662,100)</u>	<u>(328,200)</u>
Annual Leave (Over) Under Recovery	<u>(408,200)</u>	<u>(848,000)</u>	<u>(439,800)</u>
Sick Leave Cost including ACCFT bank	9,355,300	9,586,400	231,100
Sick Leave Recovery	<u>(10,400,300)</u>	<u>(10,368,100)</u>	<u>32,200</u>
Sick Leave (Over) Under Recovery	<u>(1,045,000)</u>	<u>(781,700)</u>	<u>263,300</u>
Holiday Leave Cost	9,166,300	9,176,400	10,100
Holiday Leave Recovery	<u>(9,163,800)</u>	<u>(9,139,600)</u>	<u>24,200</u>
Holiday Leave (Over) Under Recovery	<u>2,500</u>	<u>36,800</u>	<u>34,300</u>
Net (Over) Under Recovery from FY12	(1,450,700)	(1,592,900)	(142,200)
Net Carryforward (Over) Under from FY10	<u>1,592,900</u>	<u>1,592,900</u>	<u>-</u>
Leave Benefit (Over) Under Recovery Carryforward to FY14	<u><u>142,200</u></u>	<u><u>-</u></u>	<u><u>(142,200)</u></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	Total
		Local 6070 Union		Executives & Nonunion		UAFT Union	Union & Nonunion	Temporary	Extended	Student	
	Classified	Classified	APT Exempt	Faculty	UNAC	Faculty	Adjunct Faculty	Student - SS	Temporary	Student	
FY12 Staff Benefits Wage Base	71,679,700	12,624,700	79,961,300	31,171,000	86,451,900	27,313,500	18,949,100	18,624,400	1,363,900	15,254,500	363,394,000
FY12 Average Number of Eligible Employees	1,572	242	1,132	261	950	367	816		38		5,378
<b>PERS:</b>											
FY12 PERS-DB Contribution Rate	22.00%	22.00%	22.00%	22.00%							
FY12 PERS-DC Contribution Rate	5.71%	5.71%	5.71%	5.71%							
PERS-DB Cost	9,235,400	1,847,100	12,823,200	1,366,500							25,272,200
PERS-DC Cost	1,238,700	169,200	392,100	27,800							1,827,800
Net PERS Cost	10,474,100	2,016,300	13,215,300	1,394,300							27,100,000
PERS Rate	14.61%	15.97%	16.53%	4.47%							
<b>TRS:</b>											
FY12 TRS-DB Contribution Rate				12.56%	12.56%	12.56%					
FY12 TRS-DC Contribution Rate				7.58%	7.58%	7.58%					
TRS-DB Cost				651,200	3,008,000	1,263,500					4,922,700
TRS-DC Cost				112,100	286,100	161,400					559,600
Net TRS Cost				763,300	3,294,100	1,424,900					5,482,300
TRS Rate				2.45%	3.81%	5.22%					
<b>ORP-Tier 1</b>											
FY12 ORP-Tier 1 Contribution Rate	12.56%		12.56%	12.56%	12.56%	12.56%					
ORP-Tier 1 Cost	5,200		105,800	992,900	4,063,500	849,300					6,016,700
ORP-Tier 1 Rate	0.01%		0.13%	3.19%	4.70%	3.11%					
<b>ORP-Tier 2 and Tier 3</b>											
FY12 ORP-Tier 2 Contribution Rate				12.00%	12.00%	12.00%					
FY12 ORP-Tier 3 Contribution Rate	12.00%	12.00%	12.00%								
ORP-Tier 2 Cost	-	-	7,300	86,100	274,500	39,000					406,900
ORP-Tier 3 Cost	2,820,100	387,200	2,099,300	1,039,400	3,078,700	1,073,600					10,498,300
ORP Forfeitures	(448,000)	(40,700)	(319,300)	(31,700)	(164,900)	(139,500)					(1,144,100)
Net ORP-Tier 2 and Tier 3 Cost	2,372,100	346,500	1,787,300	1,093,800	3,188,300	973,100					9,761,100
ORP-Tier 2 and Tier 3 Rate	3.31%	2.74%	2.24%	3.51%	3.69%	3.56%					
<b>UA Pension Plan:</b>											
FY12 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Pension Contribution	4,078,200	665,800	3,494,200	846,200	3,074,100	1,185,200	119,100				13,462,800
Pension Forfeitures	(282,300)	(26,000)	(142,700)	(20,200)	(75,300)	(74,800)					(621,300)
Net Pension Cost	3,795,900	639,800	3,351,500	826,000	2,998,800	1,110,400	119,100				12,841,500
Pension Rate	5.30%	5.07%	4.19%	2.65%	3.47%	4.07%	0.63%				
<b>Medicare/Social Security:</b>											
FY12 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
FY12 Contribution Rate - Social Security							6.20%	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%	7.65%	
Medicare Cost	964,100	163,400	1,055,800	398,000	1,116,800	350,900	273,100	258,400	18,900		4,599,400
Social Security Cost	-	-	-	-	-	-	1,001,700	1,077,200	80,800		2,159,700
Net Medicare/Social Security Cost	964,100	163,400	1,055,800	398,000	1,116,800	350,900	1,274,800	1,335,600	99,700		6,759,100
Medicare/Social Security Rate	1.35%	1.29%	1.32%	1.28%	1.29%	1.28%	6.73%	7.17%	7.31%		
<b>Health Care:</b>											
FY12 Average Health Care Participants (a)	1,429	214	1,029	237	854	316			35		4,114
Health Care Costs (a)	21,409,300	3,227,100	15,418,200	3,555,800	12,788,800	4,765,900			522,900		61,688,000
Health Care Recoveries (a)	(2,594,300)	(388,600)	(1,868,100)	(430,300)	(1,550,400)	(573,700)			(63,500)		(7,468,900)
Health Care Cost Net of Recovery	18,815,000	2,838,500	13,550,100	3,125,500	11,238,400	4,192,200			459,400		54,219,100
Health Care Rate	26.25%	22.48%	16.95%	10.03%	13.00%	15.35%			33.68%		
<b>Life Insurance:</b>											
FY12 Average Number of Eligible Employees	1,572	242	1,132	261	950	367					4,524
Life Insurance Cost	62,000	9,500	44,600	10,300	37,500	14,500					178,400
Life Insurance Rate	0.09%	0.08%	0.06%	0.03%	0.04%	0.05%					

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	
FY12 Staff Benefits Wage Base	71,679,700	12,624,700	79,961,300	31,171,000	86,451,900	27,313,500	18,949,100	18,624,400	1,363,900	15,254,500	363,394,000
FY12 Average Number of Eligible Employees	1,572	242	1,132	261	950	367	816		38		5,378
Long-Term Disability Insurance:											
LTD Eligible Wages	71,679,700	12,624,700	79,961,300	31,171,000	86,451,900	27,313,500					309,202,100
LTD Cost	77,900	13,700	86,900	33,800	93,900	29,700					335,900
LTD Rate	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%					
Unemployment:											
Unemployment Eligible Wages	71,679,700	12,624,700	79,961,300	31,171,000	86,451,900	27,313,500	18,949,100	18,624,400	1,363,900		348,139,500
Unemployment Cost	167,900	29,600	187,300	73,000	202,500	64,000	44,400	43,600	3,200		815,500
Unemployment Rate	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%		
Workers' Compensation:											
Adjusted Average Annual Claims	358,100	395,800	155,000	60,400	96,600	30,500	21,200	61,400	4,500		1,183,500
Claims Percentage to Total	30.26%	33.44%	13.10%	5.10%	8.16%	2.58%	1.79%	5.19%	0.38%		100.00%
Claims Forecast Allocated per											
Claims Percentage	663,400	733,100	287,200	111,800	178,900	56,500	39,200	113,800	8,300		2,192,200
Other Costs Allocated Based on Wage Base	178,200	31,400	198,800	77,500	215,000	67,900	47,100	46,300	3,400		865,600
Net Workers' Compensation Costs	841,600	764,500	486,000	189,300	393,900	124,400	86,300	160,100	11,700		3,057,800
Workers' Compensation Rate	1.17%	6.06%	0.61%	0.61%	0.46%	0.46%	0.46%	0.86%	0.86%		
Tuition Waivers:											
FY12 Average Number of Eligible Employees	1,572	242	1,132	261	950	367	816				5,340
Tuition Waiver Cost (b)	548,900	84,500	395,300	91,100	331,700	128,200	232,100 <sup>(b)</sup>				1,811,800
Tuition Waiver Rate	0.77%	0.67%	0.49%	0.29%	0.38%	0.47%	1.22%				
Consulting/Other:											
Consulting/Other Base	71,679,700	12,624,700	79,961,300	31,171,000	86,451,900	27,313,500	18,949,100	18,624,400	1,363,900		348,139,500
Local 6070 Legal Trust		33,200									33,200
Consulting/Other Costs	115,100	20,300	128,400	50,100	138,900	43,900	30,400	29,900	2,200		559,200
Net Consulting/Other Costs	115,100	53,500	128,400	50,100	138,900	43,900	30,400	29,900	2,200		592,400
Consulting/Other Rate	0.16%	0.42%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%		
Labor Relations:											
Labor Relations Base		12,624,700			86,451,900	27,313,500	18,949,100				145,339,200
Labor Relations Cost		85,600			586,300	185,200	128,500				985,600
Labor Relations Rate		0.68%			0.68%	0.68%	0.68%				
Staff Benefit Carryforward:											
Carryforward (Over) Under from FY10 (c)	(86,800)	340,700	(35,100)	362,000	(1,501,900)	838,200	(8,200)	14,800	16,800		(59,500)
Carryforward (Over) Under Rate	(0.12%)	2.70%	(0.04%)	1.16%	(1.74%)	3.07%	(0.04%)	0.08%	1.23%		

(a) Participants are the average number of actual employees enrolled in one of the health care plans. Costs and Cobra recoveries are allocated to e-classes based on an average headcount of employee participants and Cobra participants. Allocated remaining recoveries to e-classes based the average employee participant headcount.  
 (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 FY10 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, 2012

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1816	Annual Leave Liability Adj.	383,000	Annual Leave Adjustment	
1815	Annual Leave-Taken	14,925,700	Annual Leave Usage	
1891	UAFFA Leave bank Transfer Out	1,600	Annual Leave Usage	
1892	UAFFA Leave Bank Transfer In	(1,600)	Annual Leave Usage	
1895	UAFFA Leave Bank usage	1,600	Annual Leave Usage	15,310,300
1933	Local 6070 Contract Costs	33,200	Consulting/Other	
1819	Post Employment Benefit Cost	73,000	Consulting/Other	
1924	Employee Flexible Spend.	(49,200)	Consulting/Other	
1931	Employee Assistance Program	125,000	Consulting/Other	
1950	Staff Benefits - Consulting	375,000	Consulting/Other	
1951	S/B Duplic & Office Costs	19,600	Consulting/Other	
1952	Staff Benefits - Travel	15,800	Consulting/Other	592,400
1920	Health Claims	56,336,200	Health Care	
1921	Admin Cost-Health Program	2,785,200	Health Care	
1922	COBRA Outsourcing	13,000	Health Care	
1923	Health Liability Adj	26,700	Health Care	
1926	Health Insurance Premium	568,500	Health Care	
1929	Wellness Program	1,958,400	Health Care	
1973	COBRA/LWOP Health Payment	(138,100)	Health Care	
1977	Spouse/Dependent Health	(3,428,800)	Health Care	
1978	Employee Defined Contribution	(3,902,000)	Health Care	54,219,100
1845	Holiday Leave Taken	9,009,500	Holiday/Other Usage	
1855	Military Leave Taken	8,700	Holiday/Other Usage	
1865	Jury Duty Taken	117,500	Holiday/Other Usage	
1866	Jury Duty Pay Back	(11,200)	Holiday/Other Usage	
1881	Local 6070 Leave Bank Transfer Out	43,900	Holiday/Other Usage	
1882	Local 6070 Leave Bank Transfer In	(43,900)	Holiday/Other Usage	
1885	Local 6070 Leave Bank Usage	15,600	Holiday/Other Usage	9,140,100
1932	Labor Relations Expense	985,600	Labor Relations	985,600
1925	Life Insurance	178,400	Life Insurance	178,400
1935	Long Term Disability	335,900	Long Term Disability	335,900
1901	FICA (OASDI) UA Cost	2,159,700	Medicare/Social Security	
1902	Medicare UA Cost	4,599,400	Medicare/Social Security	6,759,100

University of Alaska  
Benefit Costs by Benefit Type  
Year Ended June 30, 2012

Schedule 7

Acct Code	Account Title	Per Banner	Description	Total
1912	ORP Retirement Benefit	16,921,900	ORP Retirement Benefit	
1913	ORP Forfeitures	(1,144,100)	ORP Retirement Benefit	15,777,800
1903	Pension Plan	13,462,800	Pension Plan	
1906	Pension Forfeitures	(621,300)	Pension Plan	12,841,500
1915	Public Employees Retirement	27,100,000	PERS Retirement Benefit	27,100,000
1812	Annual Leave Recovery	(15,718,500)	Recovery - annual leave	(15,718,500)
1842	Holiday Leave Recovery	(9,137,500)	Recovery - holiday/other	(9,137,500)
1832	Sick Leave Recovery	(10,411,900)	Recovery - sick leave	(10,411,900)
1972	Staff Benefit Recovery	(136,922,400)	Recovery - staff benefits	(136,922,400)
1835	Sick Leave Taken	9,355,600	Sick Leave usage	
1836	Sick Leave Payback-W/C	(1,600)	Sick Leave usage	
1871	UAFT Leave Bank Transfer Out	122,000	Sick Leave usage	
1872	UAFT Leave Bank Transfer In	(122,000)	Sick Leave usage	
1875	UAFT Leave Bank Usage	12,900	Sick Leave usage	9,366,900
1910	Teachers Retirement System	5,482,300	TRS Retirement Benefit	5,482,300
1985	Employee Tuition Waivers	1,811,800	Tuition Waivers	1,811,800
1940	Unemployment Compensation	815,500	Unemployment Compensation	815,500
1930	Workers Compensation	3,057,800	Workers' Compensation	3,057,800
		<u>(8,415,800)</u>		<u>(8,415,800)</u>
Totals				
			Net Leave Benefit Activity	(1,450,600)
			Net Staff Benefit Activity	(6,965,200)
			Total Benefit Activity	<u>(8,415,800)</u>

Note: Amounts have been rounded to the nearest hundred dollars

Year Ended June 30, 2012

<u>Account Code</u>	<u>Account Code Title</u>	<u>Committed/Uncommitted Unrestricted Funds</u>			<u>Designated Funds</u>	<u>Auxiliary Funds</u>	<u>Restricted Funds</u>	<u>Plant Funds</u>	<u>Agency Funds</u>	<u>Total</u>
		<u>Fund 1</u>	<u>Fund 14</u>	<u>Fund 17</u>	<u>Fund 18</u>	<u>Fund 19</u>	<u>Fund 2 and 3</u>	<u>Fund 5</u>	<u>Fund 9</u>	
1005	Construction Sal Transfer	5,820,900	-	1,446,400	-	-	-	-	-	7,267,300
1101	Faculty - UNAC Barg Unit < 12 month	62,745,200	2,150,900	15,500	154,800	-	15,603,000	204,900	-	80,874,300
1102	Faculty-UAFT Barg Unit < 12 month	22,218,600	29,900	-	-	-	1,565,300	6,900	-	23,820,700
1150	Faculty-Non-Barg Unit < 12 Month	2,376,500	26,600	1,200	-	-	2,154,600	-	-	4,558,900
1151	Faculty - Non-barg Unit - 12 month	5,590,600	147,900	-	-	-	1,009,200	-	-	6,747,700
1152	Faculty - UAFT Barg Unit - 12 Month	243,200	-	-	-	44,700	-	-	-	287,900
1201	Executive	13,513,300	220,800	74,300	-	130,500	845,200	-	-	14,784,100
1251	APT	45,216,100	896,200	2,263,000	44,100	1,785,300	13,976,200	1,367,700	50,800	65,599,400
1401	Classified (Non-exempt)	44,021,400	697,600	2,396,900	15,200	1,912,800	8,610,900	240,200	148,800	58,043,800
1501	Local 6070 Bargaining Unit	4,316,400	-	4,768,800	-	585,600	227,200	30,100	100	9,928,200
1601	Adjunct Faculty Bargaining Unit	13,903,200	5,700	1,200	-	-	458,000	-	1,000	14,369,100
1602	Adjunct Faculty Non-bargaining Unit	3,192,300	8,600	-	-	9,700	1,188,400	26,100	1,800	4,426,900
1611	Faculty-UNAC Summer Assign/Overload	3,300,000	22,100	2,600	-	-	981,900	-	-	4,306,600
1612	Faculty-UAFT Summer Assign Overload	2,575,100	-	-	-	-	363,100	8,600	900	2,947,700
1613	Faculty-Non-Barg.Summer Assign/Over	205,600	-	-	-	-	200,600	-	-	406,200
1615	APT Temporary	897,100	3,000	4,200	-	86,800	537,300	3,000	100	1,531,500
1617	APT Extended Temporary	79,100	2,100	4,500	-	4,300	121,700	2,800	-	214,500
1620	Classified (Non-Exempt) Temporary	4,514,200	32,800	272,600	14,300	348,400	3,693,600	46,300	24,600	8,946,800
1627	Classif (Non-exempt) Ext Temporary	347,700	56,400	57,400	-	10,600	452,200	600	-	924,900
1630	Local 6070 Union - Temporary	355,700	-	99,600	-	30,300	36,000	6,500	-	528,100
1640	Student Wages - Not Subject to FICA	4,970,800	26,900	162,700	-	626,800	786,900	38,500	266,100	6,878,700
1641	Student Wages - Subject to FICA	1,909,400	8,900	118,000	-	633,600	1,338,300	39,700	129,200	4,177,100
1643	Grad Student Wages-Not Sub to FICA	3,636,600	59,800	15,900	-	300	4,015,600	43,100	-	7,771,300
1644	Grad Student Wages - Subjec to FICA	361,900	12,700	3,900	-	-	2,601,000	53,100	-	3,032,600
1646	Student - CWS No FICA	177,800	-	-	-	28,100	473,600	-	8,000	687,500
1647	Student - CWS - Subject to FICA	500	-	-	-	800	20,300	-	400	22,000
1651	Overtime - Straight	710,200	1,100	341,600	200	50,200	328,500	37,900	4,600	1,474,300
1671	Overtime - Premium	356,300	500	170,800	100	25,100	161,100	19,000	2,300	735,200
1741	Duty Station Differential	1,600	-	-	-	-	58,000	-	-	59,600
1761	Awards	22,900	-	-	-	-	2,000	-	-	24,900
Total Labor per BFIN		247,580,200	4,410,500	12,221,100	228,700	6,313,900	61,809,700	2,175,000	638,700	335,377,800
1815	Annual Leave-Taken	-	-	-	14,925,700	-	-	-	-	14,925,700
1835	Sick Leave Taken	-	-	-	9,355,600	-	-	-	-	9,355,600
1845	Holiday Leave Taken	-	-	-	9,009,500	-	-	-	-	9,009,500
1855	Military Leave Taken	-	-	-	8,700	-	-	-	-	8,700
1865	Jury Duty Taken	-	-	-	117,500	-	-	-	-	117,500
1875	UAFT Leave Bank Usage	-	-	-	12,900	-	-	-	-	12,900
1885	Local 6070 Leave Bank Usage	-	-	-	15,600	-	-	-	-	15,600
1895	UAFFA Leave Bank usage	-	-	-	1,600	-	-	-	-	1,600
Total leave Taken per BFIN		-	-	-	33,447,100	-	-	-	-	33,447,100
Total Labor & Leave Taken per BFIN		247,580,200	4,410,500	12,221,100	33,675,800	6,313,900	61,809,700	2,175,000	638,700	368,824,900

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	57,134,700	9,317,500	65,507,400	21,027,500	4,336,100	69,740,200	23,908,400	-	-	-	-	250,971,800
20	Temporary - Hourly	-	-	-	-	-	-	-	-	9,224,100	946,600	-	10,170,700
25	Temporary - Biweekly	-	-	-	-	-	-	-	-	1,509,800	205,600	-	1,715,400
30	DNU Temporary Faculty Pay	-	-	-	-	-	-	-	-	-	-	-	-
32	Temporary Faculty Pay	-	-	-	-	-	-	-	3,704,000	-	-	-	3,704,000
35	Union Temporary Faculty Pay	-	-	-	-	-	-	-	14,010,900	-	-	-	14,010,900
50	Student Hourly	-	-	-	-	-	-	-	-	-	-	6,398,100	6,398,100
55	Student Workstudy	-	-	-	-	-	-	-	-	-	-	704,200	704,200
60	Stipend-Graduate	-	-	-	-	-	-	-	-	600	-	7,717,700	7,718,300
61	Taxable Stipend-Graduate	-	-	-	-	-	-	-	-	2,976,200	-	-	2,976,200
64	Resident Assist Ben-NonFica	-	-	-	-	-	-	-	-	-	-	91,700	91,700
65	Resident Assist Ben-Fica	-	-	-	-	-	-	-	-	2,900	-	-	2,900
70	Student Regular FICA Taxable	-	-	-	-	-	-	-	-	4,149,900	-	-	4,149,900
75	Student Workstudy FICA Taxable	-	-	-	-	-	-	-	-	21,800	-	-	21,800
105	L6070 Call-in Pay	-	167,800	-	-	-	-	-	-	300	200	-	168,300
110	L6070 Union Standby Pay	-	214,200	-	-	-	-	-	-	-	-	-	214,200
115	L6070 Tool Allowance	-	38,200	-	-	-	-	-	-	-	-	-	38,200
120	L6070 Supervisory Pay	-	32,600	-	-	-	-	-	-	-	-	-	32,600
139	Adjustment Units	200	(300)	4,600	3,300	-	89,300	30,700	-	35,300	-	-	163,100
140	Adjustment Hours	15,100	1,700	(15,400)	(6,900)	18,900	84,900	11,500	2,900	272,500	2,200	4,900	392,300
141	FT Adjustment	-	-	-	-	-	-	-	76,600	-	-	-	76,600
142	Student non FICA Taxable Adj.	-	-	-	-	-	-	-	-	-	-	281,400	281,400
145	Regular Exempt Multiple PCN	-	-	10,000	-	-	-	-	-	-	-	-	10,000
146	FW Adjustment	-	-	-	-	-	-	-	96,400	-	-	-	96,400
147	Teaching Part-Time Hourly	-	-	-	-	-	-	-	605,000	-	-	-	605,000
150	Biweek Additional Staff Assign	-	-	65,400	-	-	-	-	-	-	-	-	65,400
155	Hourly Additional Assignment	53,700	-	-	-	-	-	-	-	-	-	-	53,700
200	Credit Biweekly Overload	-	-	-	28,200	66,900	725,500	768,700	-	-	-	-	1,589,300
230	Credit Biweekly Summer Assign	-	-	-	-	41,500	1,261,200	883,200	-	-	-	-	2,185,900
250	Non-Credit Biweekly Overload	-	-	-	30,300	22,500	260,500	260,900	-	-	-	-	574,200
280	Non-Credit Biweek Summer Assgn	-	-	-	-	671,500	1,549,200	870,600	-	-	-	-	3,091,300
285	Non-Credit Hourly Summer Assgn	-	-	-	-	-	-	-	-	-	-	-	-
290	Contract Extension	-	-	-	-	-	9,539,800	-	-	-	-	-	9,539,800
320	Shift Differential	67,200	33,200	-	-	-	-	-	-	-	-	-	100,400
340	Hazard Pay	-	-	-	-	-	-	-	-	-	-	-	-
350	Emergency/Oncall	39,600	-	-	-	-	-	-	-	-	-	-	39,600
460	L-Recognition Leave (UAF)	10,900	600	5,900	-	-	-	-	-	-	-	-	17,400
465	L-Administrative Leave	146,800	15,100	96,600	59,400	100	3,000	26,900	-	5,500	1,300	4,300	359,000
695	Retro Pay Individual	22,300	14,400	33,400	45,800	11,300	76,600	19,200	24,100	17,900	100	-	265,100
696	Retro Pay- Student Fica Exempt	-	-	-	-	-	-	-	-	-	-	8,000	8,000
760	Piece Rate - \$10.30/Unit	-	-	-	6,700	1,100	206,100	15,400	262,000	-	-	-	491,300
Total General Pay (Leave Benefit Wage Base)		57,490,500	9,835,000	65,707,900	21,194,300	5,169,900	83,536,300	26,795,500	18,781,900	18,216,800	1,156,000	15,210,300	323,094,400
300	Overtime Pay	812,500	273,800	-	-	-	-	-	-	239,700	15,000	-	1,341,000
301	Overtime-Premium Portion	406,300	136,900	-	-	-	-	-	-	120,100	7,500	-	670,800
302	Adjunct Hourly OT	-	-	-	-	-	-	-	96,900	-	-	-	96,900
303	Adjunct Hourly OT Premium	-	-	-	-	-	-	-	48,700	-	-	-	48,700
305	Student Overtime Fica Exempt	-	-	-	-	-	-	-	-	-	-	5,800	5,800
306	Student OT Premium FICA-Exempt	-	-	-	-	-	-	-	-	-	-	2,900	2,900
325	Shift Differential Overtime	122,500	74,000	-	-	-	-	-	-	-	-	-	196,500
Total Overtime Pay		1,341,300	484,700	-	-	-	-	-	145,600	359,800	22,500	8,700	2,362,600
90	Sabbatical Pay	-	-	-	-	-	1,323,000	67,500	-	-	-	-	1,390,500
135	Increase Applicable Gross	100	-	-	-	-	-	100	1,100	2,700	-	-	4,000
700	Award	3,200	100	6,400	700	-	8,700	18,700	3,300	1,500	-	6,200	48,800
710	Bonus	141,900	6,000	236,700	21,300	-	17,300	11,800	1,500	12,800	700	3,500	453,500
730	Flat Fee/Miscellaneous	27,400	27,000	80,000	14,100	300	145,700	44,700	12,200	29,000	900	1,100	382,400
731	FICA Exempt Flat Fee/Misc	-	-	-	-	-	-	-	-	-	-	22,300	22,300
735	Honoraria FICA Taxable	-	-	200	-	-	800	100	3,500	1,800	-	-	6,400
736	Honoraria Non-FICA Taxable	-	-	-	-	-	-	-	-	-	-	2,400	2,400
740	Housing	-	-	-	9,300	-	-	-	-	-	-	-	9,300
765	Pay in Lieu	27,400	-	-	302,600	-	-	-	-	-	-	-	330,000
Total Misc. Pay (no leave accrual)		200,000	33,100	323,300	348,000	300	1,495,500	142,900	21,600	47,800	1,600	35,500	2,649,600

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	L-Annual Leave	4,523,500	761,400	4,978,800	1,509,200	-	-	21,200	-	-	57,000	-	11,851,100
501	Annual Leave Retro	1,400	1,500	16,000	23,000	-	-	-	-	-	400	-	42,300
506	Annual Leave - no doc	123,900	26,900	412,900	43,700	-	-	-	-	-	500	-	607,900
510	Annual Leave Payoff	375,500	38,500	506,700	242,900	-	-	-	-	-	17,900	-	1,181,500
515	L-Annual Leave Cash-In	333,800	94,800	612,300	151,100	-	-	-	-	-	900	-	1,192,900
516	Annual Leave Cash-In Retro	-	-	200	200	-	-	-	-	-	-	-	400
520	L-Terminal Annual Leave	16,600	1,000	15,900	15,000	-	-	-	-	-	1,100	-	49,600
	Total Annual Leave	5,374,700	924,100	6,542,800	1,985,100	-	-	21,200	-	-	77,800	-	14,925,700
550	L-Sick Leave	3,235,600	600,200	2,853,700	533,500	53,100	1,015,500	316,100	-	-	27,300	-	8,635,000
551	Sick Leave Retro	5,600	5,100	3,500	3,500	300	19,500	(300)	-	-	-	-	37,200
555	L-Terminal Sick Leave	3,400	7,700	1,200	600	-	61,200	49,700	-	-	500	-	124,300
556	Sick Leave - no doc	71,700	3,000	220,600	11,200	8,300	243,500	300	-	-	200	-	558,800
	Total Sick Leave	3,316,300	616,000	3,079,000	548,800	61,700	1,339,700	365,800	-	-	28,000	-	9,355,300
400	Holiday Leave	3,121,400	508,800	3,325,800	1,088,500	-	-	12,600	-	-	56,900	-	8,114,000
406	Holiday Leave - no doc	88,900	14,900	243,100	21,900	-	-	-	-	-	1,300	-	370,100
410	Holiday Worked Premium Pay	208,500	40,700	-	-	-	-	-	-	-	1,900	-	251,100
420	L-Personal Holiday Leave	256,400	-	-	-	-	-	-	-	-	-	-	256,400
421	Personal Holiday Retro	3,300	-	-	-	-	-	-	-	-	-	-	3,300
426	Personal Holiday Leave-no doc	6,200	-	-	-	-	-	-	-	-	-	-	6,200
430	L-L6070 Business Leave Bank	-	15,600	-	-	-	-	-	-	-	-	-	15,600
431	L-L1324 Business Leave Bank	1,600	-	-	-	-	-	-	-	-	-	-	1,600
439	Misc Holiday Retro	3,000	800	2,600	3,400	-	400	-	-	-	100	-	10,300
440	L-Jury Duty Leave	54,800	7,200	34,600	9,600	200	7,800	1,800	-	-	-	-	116,000
450	L-Military Leave	4,400	1,500	2,200	700	-	-	-	-	-	-	-	8,800
560	L-UAFT Disability Leave Bank	-	-	-	-	-	-	12,900	-	-	-	-	12,900
	Total Holiday/Other Leave Pay	3,748,500	589,500	3,608,300	1,124,100	200	8,200	27,300	-	-	60,200	-	9,166,300
	Total Wage and Leave Taken	71,471,300	12,482,400	79,261,300	25,200,300	5,232,100	86,379,700	27,352,700	18,949,100	18,624,400	1,346,100	15,254,500	361,553,900
	Leave Benefits Wage Base	57,490,500	9,835,000	65,707,900	21,194,300	5,169,900	83,536,300	26,795,500	18,781,900	18,216,800	1,156,000	15,210,300	323,094,400
	Leave Accrual Rates	22.00%	23.10%	21.20%	20.50%	2.20%	1.70%	1.40%	0.00%	0.00%	15.90%	0.00%	
	Wages Plus Leave Accrual	70,138,400	12,106,900	79,638,000	25,539,100	5,283,600	84,956,400	27,170,600	18,781,900	18,216,800	1,339,800	15,210,300	358,381,800
	Overtime Pay	1,341,300	484,700	-	-	-	-	-	145,600	359,800	22,500	8,700	2,362,600
	Misc. Pay Not Subject to Leave	200,000	33,100	323,300	348,000	300	1,495,500	142,900	21,600	47,800	1,600	35,500	2,649,600
	Staff Benefits Wage Base	71,679,700	12,624,700	79,961,300	25,887,100	5,283,900	86,451,900	27,313,500	18,949,100	18,624,400	1,363,900	15,254,500	363,394,000
													31,171,000

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, 2012

Schedule 10

Wages subject to Federal Income Tax reported on form 941	
July - September 2011	64,682,200
October - December 2011	92,241,200
January - March 2012	75,900,700
April - June 2012	87,043,600
 Total	<hr/> 319,867,700
 Less beginning of year accrued wages	(10,343,800)
Plus end of year accrued wages	11,867,200
Plus wages not subject to federal tax	40,094,100
UA softledger control	<hr/> 361,485,200
 Difference between payroll system extract and adjusted softledger control	<hr/> -
 Total wages per payroll system	361,485,200
Employee Wage Compensation from BFIN	<hr/> 68,500
 Total Wages and Leave Taken	<hr/> <hr/> 361,553,700
  Reported Wages per Wage Payment Summary Schedule 9	361,553,900
Variance due to rounding	(200)
Adjusted Reported Wage	<hr/> <hr/> 361,553,700

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, 2012

Total UA Payroll per BHR	361,485,200
Duplicate Recording of "Construction" <sup>1</sup>	7,267,300
Wage Adjustments not in BHR but Accounted for through the W2 Process	3,400
Compensation not in BHR, Accounted for through the W2 Process	68,500
Other Miscellaneous Differences	-
Subtotal	<u>368,824,400</u>
Unreconciled Difference Between BHR and BFIN	<u>500</u>
Total of Labor and Leave Accounts per BFIN	<u><u>368,824,900</u></u>
Per BFIN	
Labor Account Codes	335,377,800
Leave Taken Account Codes	<u>33,447,100</u>
Total per BFIN	<u><u>368,824,900</u></u>

<sup>1</sup> 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 21, 2012;
2. All costs included in the proposal dated December 21, 2012, to establish final fringe benefit rates for the period July 1, 2011 – June 30, 2012 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: Ashok K. Roy, Ph.D., CIA, CBA

Title: Vice-President for Finance & Administration/Chief Financial Officer

Date of Execution: 12/21/12

MJD

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 21, 2012; and
2. All costs included in the proposals, dated December 21, 2012 to establish final fringe benefit rates for the period July 1, 2011 through June 30, 2012, 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: Ashok K. Roy, Ph.D., CIA, CBA

Title: Vice-President for Finance & Administration/Chief Financial Officer

Date of Execution: 12/21/12

MJA