

UNIVERSITY OF COLORADO AT BOULDER

Proposed Flat Rates for Fringe Benefits

Based on Fiscal Year 2008-09 Operations

To be Effective Beginning July 1, 2010

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UNIVERSITY OF COLORADO AT BOULDER
PROPOSED FLAT RATES FOR FRINGE BENEFITS
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UNIVERSITY OF COLORADO AT BOULDER PROPOSAL FOR FY2011 FRINGE BENEFIT RATES

PURPOSE:

The purpose of this proposal is to provide information supporting our request to update the flat fringe benefit rates effective for Fiscal Year 2011 beginning July 1, 2010. The fringe benefit rates will be applied to actual salary expenses by employee type in order to determine the annual estimated fringe benefit costs for all funds. The over/under recovery from Fiscal Year 2009 actual fringe benefit costs by employee type is included in the proposed rate calculation.

PROPOSED RATES:

Employee Type	Proposed Flat Benefit Rates	
	Full-Time/Permanent	Part-Time/Temporary
Regular Faculty	24.4%	n/a
Professional	29.4%	15.8%
Student Faculty	n/a	7.0%
Classified Staff	29.4%	15.8%
Hourly	n/a	1.2%

DESCRIPTION OF METHODOLOGY:

A review was made of the fringe benefit eligibility, including termination vacation and sick leave, for each CU-Boulder employee classification. It was determined that fringe benefit eligibility continues to apply appropriately to the CU-Boulder employee groups that were used in the Fiscal Year 2010 fringe benefits. The employee groups for which fringe benefit rates were calculated are listed in the above table.

Salaries and wages, fringe benefit costs and termination payments per the general ledger for the fiscal year ending June 30, 2009 were used to reflect actual costs by employee group. To estimate Fiscal Year 2011 fringe benefit expenses, the actual Fiscal Year 2009 expenses have been incremented to reflect known changes to fringe benefits. Examples of these changes include known and estimated legislated and Board of Regents' decisions regarding employee salaries, University contributions to group health, dental, and life insurance premiums, PERA (State of Colorado) and other University retirement plan contributions, the FICA ceiling and workers' compensation insurance premiums.

Benefit rates are calculated by the ratio of adjusted benefits to adjusted salaries.

EMPLOYEE CATEGORIES:

Regular Faculty – Full-Time: The regular faculty category includes all full-time instructional faculty with nine-month academic-year appointments which may include incremental appointments to serve as academic department chairs, summer teaching, and sponsored research appointments. They are not eligible for accrued vacation and sick leave payout upon termination/retirement. There are non-research faculty on twelve-month appointments, who primarily work in the library and hearing clinics, that may be eligible for termination pay benefits. In those occasional instances, the termination pay benefit will be charged directly to the departments where their salaries are recorded.

Professional – Full-Time: The full-time professional category includes research faculty on twelve-month appointments, officer/exempt professional staff (staff not subject to the State of Colorado Personnel System) and regular instructional faculty with part-time appointments. Full time professionals have an appointment of 50% or greater and are eligible for a complete benefit package including vacation and sick leave.

Classified Staff -- Permanent: The classified staff category includes all staff on permanent appointment subject to the State of Colorado Personnel System rules and regulations and included in the University's monthly pay cycle. All permanent classified staff, either full-time or part-time, are eligible for a complete benefit package including vacation and sick leave.

Professional – Part-Time: Part-time professionals have less than a 50% appointment and are not eligible for some benefits such as group insurance but are eligible for vacation and sick leave in some cases.

Classified Staff – Temporary: Temporary classified staff, including retirees, may not work for more than six months full-time equivalent during any given fiscal year, and are paid on an hourly basis via time-entry on the University's biweekly payroll cycle. Temporary classified staff are not eligible for group insurance or vacation and sick leave.

Student Faculty: The student faculty category includes graduate and undergraduate students on a salaried appointment as a Graduate Part-Time Instructor, Graduate Teaching Assistant, Graduate Research Assistant or Undergraduate Assistant. Students on academic appointment receive tuition remission and these costs are excluded from the flat fringe benefit rate calculation.

Hourly: The hourly category includes other temporary employees--students and non-students—who are paid based on hours worked via time-entry in the University's biweekly payroll cycle. This category of employee is not eligible for most fringe benefits or vacation and sick leave. However, occasionally a salaried employee earns temporary hourly wages and their temporary wages show up in the hourly category along with part of their salaried fringe benefits.

Fellowship Trainee: As of January 1, 2008, post-doctoral fellowship trainees are considered a separate employee group, and their benefits are not included in the fringe benefit rate calculations. Their outside sponsors provide a package of benefits that can include health, dental and life insurance but not retirement, disability, FICA, Medicare, workers' compensation, or unemployment compensation. Therefore the eligible benefits for this group are currently charged directly to the sponsored projects where their stipends are recorded and any remaining benefits will be charged directly to other university funds. In addition, their stipends continue to be excluded from the salary base for the fringe benefit rate calculations.

BENEFIT CATEGORIES:

Additional information on University benefits is available at the Payroll and Benefits Services website.
<http://www.cu.edu/pbs/>

Health, Dental and Life Insurance: Regular faculty, full-time professional staff, student faculty and all permanent classified staff may elect health and dental coverage with the majority of the premium paid by the University. The employee can choose tiered coverage for employee only, employee + spouse or domestic partner, employee + child(ren), or employee + family. The cost to the University varies depending on the plan and coverage the employee chooses. Eligible employees are automatically enrolled for life insurance coverage.

Disability: Participants in the regular faculty and full-time professional categories are automatically enrolled in the Long-Term Disability Plan on their one-year anniversary date. The plan will pay 60% of

base salary up to maximum benefit of \$5,500 per month (less income from other sources such as Workers' Compensation or Social Security) if the participant becomes disabled.

Permanent classified staff employees are automatically enrolled in the Short-Term Disability Plan. The plan provides 60% of pre-disability weekly earnings up to maximum benefit of \$2,310 (less income from other sources) beginning the 31st day of disability or after all University-provided sick leave is exhausted, whichever is later, and may continue through the 180th day of disability.

Social Security and Medicare: Eligible faculty and exempt professional employees are automatically charged (with University matching) Social Security (FICA) and Medicare tax upon employment. Classified staff hired after March 1986 are subject to Medicare tax only.

CU 401(a) Retirement Plan: The CU 401(a) Optional Retirement Plan (ORP) includes selected funds offered by Teachers Insurance and Annuity Association – College Retirement Equities Fund (TIAA-CREF), among others. Participation in the CU Retirement Plan is mandatory upon employment for the following faculty and professional classifications with a 50% or greater appointment: Professor, Associate Professor, Research Professor, Associate Research Professor, Principal Officers of the University and Administrative Officers of the University, as well as new faculty and professional employees who have participated previously in comparable retirement plans. The University contributes 10% and the employee contributes 5%, tax deferred, of the employee's salary.

PERA: Classified staff employees are covered by the Public Employees Retirement Association (PERA) plan. Exempt professional employees hired before September 1991 and staff who were formerly classified staff and now in an exempt position remain covered under this retirement plan. As PERA members, University employees do not contribute to Social Security. Instead, employees contribute 8% of their monthly salary to their PERA member contribution account. These contributions and accrued interest earnings are tax-deferred. PERA members become vested upon earning five years of service credit and begin receiving additional benefits. As a result of legislation (Colorado Senate Bills 04-257, 06-235) increases in the employer contribution rate are phased in each calendar year beginning in 2006 and extending about six years. Effective January 2010 the University contribution is 13.85% of the employee's salary, increasing to 14.75% in January 2011.

Workers' Compensation Insurance: The University provides workers' compensation insurance coverage to every employee injured in the course and scope of their university position. Boulder campus workers' compensation claims are administered by University Risk Management (part of the University of Colorado System). CU-Boulder pays a monthly premium to University Risk Management. The premiums are distributed to each employee group according to the salary base of each group.

Unemployment Compensation Claims: The University pays actual unemployment claims directly to the Colorado State Treasurer. In addition to Boulder Campus, CU-Boulder administers the unemployment claims for System Administration. The claims are distributed directly to the employee groups where the salaries originated. System Administration claims are charged directly to System Administration, thus not reflected in Boulder Campus costs.

Annuitants' Insurance: The University contributes to the cost of group insurance premiums for eligible regular faculty, professional and classified staff retirees who choose to be covered by University health, dental and life insurance plans, including the CU Medicare Supplement Plan and the CU Alternate Medicare Package. Classified staff must switch to the PERA health plans when either the retiree or his/her spouse becomes eligible for Medicare at age 65.

Termination Vacation and Sick Leave

1. Leave policies for officers, exempt professionals and faculty on twelve-month appointments:

Vacation: Full-time officers, exempt professionals and faculty on twelve-month appointments are eligible to receive twenty-two (22) working days of paid vacation annually. Part-time officers, exempt professional and faculty on twelve-month appointments are eligible to receive a prorated share based on their percentage of time appointment. Direct compensation is not provided in lieu of use of earned vacation. However, upon termination of employment or upon retirement, direct payment is made in the equivalent amount of the employee's earned unused vacation time up to a maximum of forty-four (44) days. A twelve-month employee who transfers to a nine-month faculty appointment is eligible to receive payment for earned unused vacation leave in accordance with this policy upon termination of the employee's twelve-month appointment so long as the employee meets the other criteria described in this policy.

Sick Leave: Full-time officers, exempt professionals and faculty on twelve-month appointments are eligible to receive fifteen (15) working days of paid sick leave annually. Part-time officers, exempt professionals and faculty on twelve-month appointments are eligible to receive a prorated share of the benefit based on their percentage of time appointment. There is no limit on how much sick leave an employee may accrue. However there is a limit on compensation for accrued unused sick leave when the employee retires or is laid off and meets age and service requirements for retirement. These employees are compensated for one-fourth of their unused sick leave accrual up to a maximum of one-fourth of 120 days accrual, which is the equivalent of compensation for thirty days, upon termination except as noted in the "grandfather" clause which states that employees who had earned unused sick leave in excess of 120 days on May 1, 2001, will be eligible to receive payment for one-fourth of their entire sick leave balance when they terminate and meet the age and service requirements for retirement. If an employee dies while in service, the spouse or estate will receive the employee's eligible sick leave accrual.

2. Leave policies for Classified Staff:

Annual Leave: Permanent classified staff are eligible to accrue annual leave based on years of service as described in the following table:

Years of Service	Hours/Month Earned	Maximum Accrual
1 through 5	8	192 Hours
6 through 10	10	240 Hours
11 through 15	12	288 Hours
16 and Above	14	336 Hours

Over-accrued hours are forfeited each July 1. Earning and accrual rates are restored when the employee becomes eligible for reinstatement or reemployment. Upon termination or death, unused annual leave is paid out up to the maximum accrual hours.

Sick Leave: Permanent classified staff are eligible to accrue sick leave at the rate of 6.66 hours per month or 10 days per year up to the stated maximum accrual. Classified staff hired after July 1, 1988 can accrue a maximum of 360 hours of sick leave. There was no maximum sick leave accrual for classified staff hired before July 1, 1988. The "grandfather" clause allows classified staff to continue to accrue sick leave over 360 hours up to the balance they had on June 30, 1988. Over-accrued sick leave up to 80 hours is converted to annual leave each July 1 on a 5:1 ratio, i.e. 5 hours of sick leave convert to 1 hour of annual leave. Previously accrued sick leave is restored when a classified staff becomes eligible for reinstatement or reemployment. When a classified staff employee retires or is laid off and meets age and service requirements for retirement (or upon death) the employee (or

spouse or estate) receives payment for one-fourth of their unused sick leave balance up to the maximum accrual rate.

Refer to the attached schedules supporting the proposed fringe benefit rates for each employee group.

ATTACHMENTS:

- Schedule A-1 - Fringe Benefits Rates – Calculation Summary: Proposed FY2011 rates. The rates are based on FY2009 actual expenses by employee group, incremented by increases in salary, and for University contributions to group health, dental, life, and disability insurance, PERA retirement, FICA ceiling, and workers' compensation insurance premiums (see Schedule D) approved for FY2010 and proposed for FY2011, and over/under recoveries from FY2009.
- Schedule A-2 – FY2009 Carryforward to FY2011: Over/under recoveries for each employee group are calculated as of June 30, 2009.
- Schedule B-1 – Reconciliation of the Salary Base, Benefits and Recoveries to the General Ledger: Summary of adjustments to salaries, benefits and recoveries, accounting for any rate calculation variances to the expenses per the general ledger.
- Schedule B-2 – Reconciliation of Booked Recoveries to Calculated Recoveries: FY2009 negotiated fringe benefit rates are applied to the FY2009 salary base for each employee group to calculate the recoveries that should have been booked in the general ledger. Any differences are explained.
- Schedule C-1 – Salaries per General Ledger Account level detail of booked salaries organized by employee benefit group and reconciled to total salaries recorded in the general ledger.
- Schedule C-2 – Benefits per General Ledger – Account level detail of booked benefits organized by employee benefit group and reconciled to total benefits recorded in the general ledger. Recoveries are recorded in the general ledger as interdepartmental revenue and expense. The expense-side is included in the general ledger benefit totals and eliminated from the rate calculation.
- Schedule D – Projected Benefits: The methodology used to project the FY2011 proposed fringe benefit rate changes.

UNIVERSITY OF COLORADO AT BOULDER
 FRINGE BENEFITS PROJECTIONS TO FY2011
 SCHEDULE A-1

FY2011 Fringe Benefits - FY09 Actuals Projected by Employee Group	Regular Faculty Full-time	Professional & Classified		Student Faculty	Hourly	
		Full-time/Perm	Part-time/Temp			
Dental Insurance	1,697,712	430,980	1,266,732	-	-	
Disability Insurance	941,030	345,121	585,172	10,737	-	
FICA Contribution	15,685,306	8,081,949	7,089,613	513,744	-	
Health Insurance	39,212,085	10,192,184	26,122,559	17,854	2,879,488	
Life Insurance	487,555	133,002	354,553	-	-	
Medicare	5,765,057	2,000,238	3,431,486	230,545	102,788	
Other Retirement Plans	24,589,820	14,166,369	10,324,466	22,416	76,570	
PERA	19,975,511	393,127	18,532,323	1,050,061	-	
Annuity Insurance	5,794,170	2,677,588	3,116,582	-	-	
Unemployment Compensation Claims	756,989	69,799	544,449	142,742	-	
Workers' Compensation Insurance	4,041,739	1,293,355	2,142,122	121,257	363,757	
ADD BENEFITS RECORDED AS SALARY						
Termination Annual Leave	1,610,928	-	1,374,443	236,485	-	
Termination Sick Leave	317,562	-	298,189	19,374	-	
TOTAL FRINGE BENEFIT EXPENSE - SCH B-1	120,875,464	39,783,712	75,182,689	2,365,213	3,346,033	197,818
Add: FY2009 (Over)Under Recovery to be Carried Forward to FY2011 - Sch A-2	(1,707,658)	(2,315,227)	539,933	121,263	(62,695)	9,067
Total Fringe Benefit Costs - Adjusted	119,167,806	37,468,485	75,722,622	2,486,476	3,283,338	206,885
FY2011 PROJECTED SALARY BASE AFTER ADJ - SCH B-1	490,308,888	153,363,991	257,963,438	15,691,666	46,585,049	16,704,744
FY2011 RATE CALCULATION		24.4%	29.4%	15.8%	7.0%	1.2%
FY2010 NEGOTIATED RATES		24.4%	27.7%	13.3%	5.3%	1.4%

UNIVERSITY OF COLORADO AT BOULDER
FRINGE BENEFIT CARRYFORWARD
FROM FYE JUNE 30, 2009
SCHEDULE A-2

Actual FY2009 Fringe Benefits by Expanded Employee Groups	Totals	Regular Faculty		Professional		Student Faculty	Classified Staff		
		Full-time	Full-time	Part-time	Permanent		Temporary	Hourly	
Dental Insurance	1,530,208	390,321	527,769	1,191	923	609,503	497	3	
Disability Insurance	895,219	337,119	414,096	9,942	386	133,696	(20)		
FICA Contribution	14,817,168	7,894,563	6,445,747	475,692	571	(173)	717	49	
Health Insurance	31,146,425	8,105,002	10,190,578	10,684	2,136,022	10,702,297	1,796	46	
Life Insurance	439,613	120,914	166,513	812	390	150,824	158	1	
Medicare	5,553,521	1,953,861	1,926,219	136,111	98,045	1,353,173	86,112	0	
Other Retirement Plans	23,317,404	13,837,912	9,386,817	20,755	1,957			69,963	
PERA	17,540,600	335,675	3,175,055	190,965	6,503	13,097,602	733,498	1,302	
Annuitants Insurance	4,630,453	2,033,996	945,660			1,650,797			
Unemployment Compensation Claims	305,045	23,542	139,466	16,540		81,618	43,622	258	
Workers' Compensation Insurance	3,660,425	1,134,732	1,098,127	73,208	329,438	878,502	36,604	109,813	
ADD BENEFITS RECORDED AS SALARY									
Termination Annual Leave	1,512,733		894,731	329,215		288,787			
Termination Sick Leave	327,740		254,433	12,378		60,929			
Subtotal Fringe Benefit Expense - SCH B-1	105,676,551	36,167,637	35,565,210	1,277,493	2,574,235	29,007,557	902,985	181,435	

CALCUATION OF CARRYFORWARD TO FY2009

1 Fringe Benefit Recoveries FY2009 - SCH B-1	113,944,970	40,148,583	38,687,442	1,555,574	2,754,982	29,615,949	1,014,541	167,898
2 Add: FY07 Overrecovery Carryforward to FY09 Less: FY07 Underrecovery Carryforward to FY09	(6,560,760)	(1,665,719)	(1,478,722)	(317,233)	(118,051)	(2,791,836)	(193,668)	4,469
3 Net Recovery for FY2009	107,384,210	38,482,864	37,208,720	1,238,341	2,636,931	26,824,113	820,873	172,367
4 Less: Total Fringe Benefit Expense FY2009	105,676,551	36,167,637	35,565,210	1,277,493	2,574,235	29,007,557	902,985	181,435
5 (Over) Under Recovery to be Carried Forward to FY2011 - TO SCH A-1	(1,707,659)	(2,315,227)	(1,643,510)	39,151	(62,696)	2,183,443	82,112	9,067

UNIVERSITY OF COLORADO AT BOULDER
 RECONCILIATION OF SALARY BASE, BENEFITS AND RECOVERIES TO GENERAL LEDGER
 FOR FYE JUNE 30, 2009
 SCHEDULE B-1

ADJUSTMENTS	Totals	Regular Faculty			Student Faculty	Classified Staff		Hourly	Excluded	
		Full-time	Full-time	Part-time		Permanent	Temporary			
SALARIES AND WAGES										
Booked Salaries/Wages - Sch C-1	477,942,249	149,777,911	141,370,020	9,528,984	44,435,271	107,263,912	5,967,886	18,754,626	843,638	
Adjustments:										
2.0 Fellowship Stipends & Other Pay	(723,949)								(723,949)	To eliminate payments for faculty fellowships with benefits that are not included in benefit rates
3.0 Federal & State Workstudy	(3,491,291)							(3,491,291)		To eliminate salaries paid as financial aid through Federal and State Workstudy Programs
4.0 Termination Pay including LASP	(1,981,910)	(307)	(1,285,915)	(343,545)		(352,144)				To reclassify termination vacation and sick leave salaries to benefits
4.1 LASP Termination Pay Exclusion	141,438		139,010			2,428				To exclude LASP termination vacation and sick leave payments charged to LASP vacation and sick leave accrual
5.0 Death benefits recorded as salary	-	30,541	-	6,743		4,784			(42,068)	To reclassify death benefits recorded as salary
5.1 Retiree/Surviving Spouse Annuities Recorded as Salary	(77,621)								(77,621)	To reclassify retiree supplemental annuities to benefit
9.0 Salary Overpayment Accrual FY09-Net of FY08 Reversal	(23,987)			(23,987)						To eliminate year-end financial statement accounts receivable accrual adjustment for salary overpayments
FY09 SALARY BASE	471,784,929	149,808,145	140,223,115	9,168,196	44,435,271	106,918,981	5,967,886	15,263,335	-	
12.0 Combine Employee Groups	-		106,918,981	5,967,886		(106,918,981)	(5,967,886)			To combine Professional and Classified Employee Groups for Fringe Benefit Rate calculations
12.1 Salary Projections	18,523,959	3,555,846	10,821,342	555,584	2,149,778	-	-	1,441,409		To project salary increases to FY11
S&W included in FY11 Salary Base	490,308,888	153,363,991	257,963,438	15,691,666	46,585,049			16,704,744	-	
BENEFITS										
Booked Expenses in Benefit Clearing Programs - Sch C-2	105,676,883	36,167,637	35,907,135	935,900	2,574,235	29,007,557	902,985	181,435		
Adjustments:										
1.0 Reclassify Expenses to Recoveries	(332)		(332)							To reclassify fringe benefit rate allocations on termination pay not recorded in termination pay account codes
4.0 Termination Pay Recorded as Salaries	-									Already included in booked benefit expense
5.0 Retiree Insurance Recorded as Salaries	-									Already included in booked benefit expense
5.1 Retiree/Surviving Spouse Annuities Recorded as Salary	-									Already included in booked benefit expense
6.1 Reclassify Termination Pay to Correct Employee Class FY09 Benefits before Projection:	-		(341,593)	341,593						To reclassify termination pay for professional part-time staff posted to professional full-time program
	105,676,551	36,167,637	35,565,210	1,277,493	2,574,235	29,007,557	902,985	181,435		
13.0 Combine Employee Groups	-		29,007,557	902,985		(29,007,557)	(902,985)			To combine Professional and Classified Employee Groups for Fringe Benefit Rate calculations
Sch D Benefit Projections										
Dental Insurance	167,504	40,660	129,459	(1,698)	(923)				(3)	
Disability Insurance	45,811	8,002	37,381	815	(386)				-	
FICA Contribution	868,138	187,385	644,038	37,335	(571)				(49)	
Health Insurance	8,065,660	2,087,182	5,229,683	5,374	743,466				(46)	
Life Insurance	47,943	12,088	37,216	(970)	(390)				(1)	
Medicare	211,536	46,377	152,094	8,322	4,743				(0)	
Other Retirement Plans	1,272,416	328,457	937,649	1,660	(1,957)				6,607	
PERA	2,434,911	57,452	2,259,666	125,597	(6,503)				(1,302)	
Annuity Insurance	1,163,717	643,592	520,125	-	-				-	
Unemployment Compensation Claims	451,945	46,257	323,366	82,580	-				(258)	
Workers' Compensation Insurance	381,314	158,623	165,493	11,444	34,318				11,435	
Termination Annual Leave	98,195	-	190,925	(92,730)	-				-	
Termination Sick Leave	(10,177)	-	(17,173)	6,996	-				-	
Total Projections	15,198,913	3,616,075	10,609,922	184,735	771,797	-	-	16,383		
Total Benefits Included in FY11 Rates - To Schedule A-	120,875,464	39,783,712	75,182,689	2,365,213	3,346,033	-	-	197,818		
RECOVERIES										
Booked Recoveries in Benefit Clearing Programs per Sch B-2	113,945,302	40,148,583	38,687,442	1,555,906	2,754,982	29,615,949	1,014,541	167,898		
Adjustments:										
1 Reclassify Expenses to Recoveries	(332)			(332)						To reclassify fringe benefit rate allocations on termination pay not recorded in termination pay account codes
Recoveries after adjustment:	113,944,970	40,148,583	38,687,442	1,555,574	2,754,982	29,615,949	1,014,541	167,898		

UNIVERSITY OF COLORADO AT BOULDER
 RECONCILIATION OF BOOKED RECOVERIES TO CALCULATED RECOVERIES
 FYE JUNE 30, 2009
 SCHEDULE B-2

RECOVERY RECONCILIATION	Totals	Regular	Professional		Student Faculty	Classified Staff		
		Faculty	Full-time	Part-time		Permanent	Temporary	Hourly
FY09 SALARY BASE	471,784,929	149,808,145	140,223,115	9,168,196	44,435,271	106,918,981	5,967,886	15,263,335
FY09 Benefit Rates		26.8%	27.7%	17.0%	6.2%	27.7%	17.0%	1.1%
Calculated Recoveries	114,102,961	40,148,583	38,841,803	1,558,593	2,754,987	29,616,558	1,014,541	167,897
Total Booked Recoveries - Sch B-1	113,945,302	40,148,583	38,687,442	1,555,906	2,754,982	29,615,949	1,014,541	167,898
Differences	(157,659)	(0)	(154,361)	(2,687)	(5)	(608)	1	2
EXPLANATION OF DIFFERENCES								
1. Eliminate LASP Recoveries on Termination Pay included in LASP Leave Rates	(157,991)		(154,362)	(3,020)		(609)		
2. Recoveries on Termination Pay (not recorded in Termination Pay Account codes)	332			332				
3. Rounding Differences	1		1	1	(5)	1	1	2
Total Differences Explained	(1)	(0)	0	(0)	0	(0)	(0)	(0)

1. Calculation of LASP Recoveries on Termination Pay included in LASP Leave Rates

Total LASP Salaries subject to LASP Leave Rates before Termination Pay	(17,151,380)	(215,686)	(67,636)
LASP Termination Pay (not recorded in Termination Pay Account codes)	0		
Total LASP Salaries subject to LASP Leave Rates	(17,151,380)	(215,686)	(67,636)
Termination Leave Rates included in Fringe Benefit Rates	0.90%	1.40%	0.90%
Adjustment to Calculated Recoveries to eliminate Termination Pay on LASP Salaries:	(154,362)	(3,020)	(609)

C-1 SALARIES PER GL

UNIVERSITY OF COLORADO AT BOULDER
 SALARIES & WAGES BY EMPLOYEE BENEFIT GROUP PER GENERAL LEDGER
 FISCAL YEAR ENDED JUNE 30, 2009
 SCHEDULE C-1

ACCT	ACCT_EFFECTIVE_DESC	AMT PER GL	ADJ 4		SALARIES - NET OF
			TERMINATION PAY	OTHER AJUSTMENTS	ADJUSTMENTS
400100	FAC FTP PAY	136,962,955.21			136,962,955.21
400120	FAC FTP TRM ANNL LV	20,114.81			20,114.81
400121	FAC FTP TRM SICK LV	26,488.15			26,488.15
400169	FAC FTP SAL NHRMS	(21,679.83)			(21,679.83)
400210	CLNFAC FTP PAY	518,542.39			518,542.39
400711	VSTFAC FTP PAY	505,986.81			505,986.81
400712	AFFFAC FTP PAY	207,206.67			207,206.67
400713	SECFAC FTP PAY	5,933.60			5,933.60
400714	OTHFAC FTP PAY	6,193,078.70			6,193,078.70
400715	ADMNFAC FTP PAY	5,268,635.38			5,268,635.38
400716	FELLFAC FTP PAY	84,126.83			84,126.83
400720	OTHFAC FTP TRM ANNL LV	2,575.53	306.67		2,268.86
400740	OTHFAC FTP ADDL PAY	1,242.66			1,242.66
400769	OTHFAC FTP SAL NHRMS	2,703.73			2,703.73
400930	LASP ALLFAC FTP SAL	-			-
400995	SUVPO ALLFAC FTP PBS	-		30,540.90	30,540.90
TOTAL FULL-TIME REGULAR FACULTY		149,777,910.64	306.67	30,540.90	149,808,144.87
400310	RSCHFAC FTP PAY	1,710,936.67			1,710,936.67
400320	RSCHFAC FTP TRM ANNL LV	30,489.67	30,489.67		-
400321	RSCHFAC FTP TRM SICK LV	13,422.00	13,422.00		-
400500	PRAFAC FTP PAY	46,355,300.42			46,355,300.42
400501	LASP FTP PROF SAL	(2,855.78)		139,009.67	136,153.89
400520	PRAFAC FTP TRM ANNL LV	270,260.73	270,260.73		-
400521	PRAFAC FTP TRM SICK LV	71,230.88	71,230.88		-
400600	RSASFAC FTP PAY	39,880,487.51			39,880,487.51
400620	RSASFAC FTP TRM ANNL LV	411,008.13	410,911.94		96.19
400621	RSASFAC FTP TRM SICK LV	66,603.16	66,603.16		-
402600	O/E FTP PAY	49,402,657.36			49,402,657.36
402620	O/E FTP TRM ANNL LV	319,819.68	319,819.68		-
402621	O/E FTP TRM SICK LV	103,176.81	103,176.81		-
402641	O/E FTP OTH PAY	2,725,508.09			2,725,508.09
402649	O/E FTP SAL NHRMS	11,974.92			11,974.92
TOTAL FULL-TIME PROFESSIONAL		141,370,020.25	1,285,914.87	139,009.67	140,223,115.05
401010	RSCHFAC PTP PAY	109,065.52			109,065.52
401020	RSCHFAC PTP TRM ANNL LV	17,872.28	17,872.28		-

C-1 SALARIES PER GL

ACCT	ACCT_EFFECTIVE_DESC	AMT PER GL	ADJ 4		SALARIES - NET OF
			TERMINATION PAY	OTHER AJUSTMENTS	ADJUSTMENTS
401075	RSCHFAC PTT PAY	25,913.26			25,913.26
401300	FAC PTP PAY	396,606.51			396,606.51
401349	FAC PTP SAL NHRMS	23,986.98		(23,986.98)	-
401455	PRAFAC FTT PAY	102,953.00			102,953.00
401460	PRAFAC FTT OTH PAY	805.31	805.31		-
401560	PRAFAC PTT PAY	178,534.39			178,534.39
401570	PRAFAC PTT OTH PAY	427.61	427.61		-
401700	PRAFAC PTP PAY	750,974.99			750,974.99
401720	PRAFAC PTP TRM ANNL LV	81,362.97	81,362.97		-
401755	RSASFAC FTT PAY	85,512.00			85,512.00
401775	RSAS FAC PTT PAY	159,777.96			159,777.96
401780	RSASFAC PTT OTH PAY	719.03	719.03		-
401800	RSASFAC PTP PAY	1,084,963.61			1,084,963.61
401820	RSASFAC PTP TRM ANNL LV	88,134.81	88,134.81		-
401821	RSASFAC PTP TRM SICK LV	246.15	246.15		-
401861	VSTFAC PTP PAY	84,467.46			84,467.46
401862	AFFFAC PTP PAY	164,788.38			164,788.38
401864	OTHFAC PTP PAY	1,864,706.59			1,864,706.59
401865	ADMNFAC PTP PAY	47,438.16			47,438.16
401961	VST FAC PTT PAY	92,468.36			92,468.36
401962	AFFFAC PTT PAY	836,406.98			836,406.98
401963	SECFAC PTT PAY	3,575.00			3,575.00
401964	OTHFAC PTT PAY	1,671,319.13			1,671,319.13
401965	ADMNFAC PTT PAY	8,521.08			8,521.08
402010	VST RSAS FAC FTT PAY	21,866.78			21,866.78
402011	VST FAC FTT PAY	155,704.44			155,704.44
402012	AFFFAC FTT PAY	230,004.67			230,004.67
402014	OTHFAC FTT PAY	525,788.06			525,788.06
402130	LASP ALLFAC P/TGR SAL	-			-
402700	O/E PTP PAY	174,933.89			174,933.89
402720	O/E PTP TRM ANNL LV	141,844.70	141,844.70		-
402721	O/E PTP TRM SICK LV	12,131.68	12,131.68		-
402741	O/E PTP OTH PAY	27,649.87			27,649.87
402800	O/E FTT PAY	228,169.23			228,169.23
402841	O/E FTT OTH PAY	2,043.58			2,043.58
402900	O/E PTT PAY	127,299.85			127,299.85
402985	SUVPO ALLO/E PBS	-		6,743.33	6,743.33
TOTAL PART-TIME PROFESSIONAL		9,528,984.27	343,544.54	(17,243.65)	9,168,196.08
402202	GRAD ASST FTP PAY	9,594.35			9,594.35

C-1 SALARIES PER GL

			ADJ 4		SALARIES - NET OF
ACCT	ACCT_EFFECTIVE_DESC	AMT PER GL	TERMINATION PAY	OTHER AJUSTMENTS	ADJUSTMENTS
402203	GPTI FTP PAY	67,103.78			67,103.78
402205	RSCH ASST FTP PAY	38,019.75			38,019.75
402206	TCH ASST FTP PAY	26,829.36			26,829.36
402215	OTHSTDFAC FTP PAY	920.00			920.00
402251	ADMN INTERN FTT PAY	13,128.60			13,128.60
402252	GRAD ASST FTT PAY	814,864.03			814,864.03
402253	GPTI FTT PAY	3,106,074.42			3,106,074.42
402255	RSCH ASST FTT PAY	23,282,964.96			23,282,964.96
402256	TCH ASST FTT PAY	10,361,270.23			10,361,270.23
402257	UG ASST FTT PAY	69,447.75			69,447.75
402265	OTHSTDFAC FTT PAY	64,700.11			64,700.11
402270	STDFAC FTT OTH PAY	9,482.52			9,482.52
402302	GRAD ASST PTP PAY	22,925.99			22,925.99
402303	GPTI PTP PAY	38,951.01			38,951.01
402305	RSCH ASST PTP PAY	54,578.72			54,578.72
402306	TCH ASST PTP PAY	34,438.18			34,438.18
402315	OTHSTDFAC PTP PAY	662.01			662.01
402352	GRAD ASST PTT PAY	275,298.83			275,298.83
402353	GPTI PTT PAY	1,430,512.30			1,430,512.30
402355	RSCH ASST PTT PAY	1,512,146.01			1,512,146.01
402356	TCH ASST PTT PAY	2,931,723.05			2,931,723.05
402357	UG ASST PTT PAY	208,239.65			208,239.65
402365	OTHSTDFAC PTT PAY	60,581.40			60,581.40
402370	STDFAC PTT OTH PAY	814.01			814.01
402430	LASP ALLSTD FAC SAL	(0.00)			(0.00)
TOTAL STUDENT FACULTY		44,435,271.02	-	-	44,435,271.02
405100	CLASS FTP PAY	101,474,978.92			101,474,978.92
405120	CLASS FTP TRM ANNL LV	267,460.48	267,460.48		-
405121	CLASS FTP TRM SICK LV	60,773.52	60,773.52		-
405130	CLASS FTP OVERTIME PAY	1,685,099.02			1,685,099.02
405131	CLASS FTP SHIFT DIFF PAY	398,138.66			398,138.66
405141	CLASS FTP OTH PAY	1,782,499.12			1,782,499.12
405149	CLASS FTP SAL NHRMS	(191,497.84)			(191,497.84)
405200	CLASS PTP PAY	1,593,960.77			1,593,960.77
405220	CLASS PTP TRM ANNL LV	23,754.56	23,754.56		-
405221	CLASS PTP TRM SICK LV	155.30	155.30		-
405230	CLASS PTP OVERTIME	22,852.91			22,852.91
405231	CLASS PTP SHIFT DIFF PAY	10,573.82			10,573.82
405241	CLASS PTP OTH PAY	135,163.18			135,163.18

C-1 SALARIES PER GL

ACCT	ACCT_EFFECTIVE_DESC	AMT PER GL	ADJ 4		SALARIES - NET OF
			TERMINATION PAY	OTHER AJUSTMENTS	ADJUSTMENTS
405900	LASP CLASS REG SAL	-		2,428.02	2,428.02
405995	SUVPO ALLCLASS PBS	-		4,783.93	4,783.93
TOTAL PERMANENT CLASSIFIED STAFF		107,263,912.42	352,143.86	7,211.95	106,918,980.51
405300	CLASS FTT PAY	2,505,550.94			2,505,550.94
405330	CLASS FTT OVERTIME PAY	28,571.95			28,571.95
405331	CLASS FTT SHIFT DIFF PAY	689.42			689.42
405341	CLASS FTT OTH PAY	123,852.35			123,852.35
405400	CLASS PTT PAY	3,063,653.67			3,063,653.67
405430	CLASS PTT OVERTIME	66,753.91			66,753.91
405441	CLASS PTT OTH PAY	178,753.72			178,753.72
405449	CLASS PTT SAL NHRMS	60.00			60.00
405930	LASP CLASS T SAL	-			-
TOTAL TEMPORARY CLASSIFIED STAFF		5,967,885.96	-	-	5,967,885.96
407600	STD HR PAY	14,013,993.64			14,013,993.64
407699	STD HR PAY NHRMS	(98.00)			(98.00)
407700	STD ONC WS PAY	4,515,780.93		(3,381,652.21)	1,134,128.72
407800	STD OFFC WS PAY	165,870.56		(109,638.63)	56,231.93
407900	STD HR OVERTIME	59,078.94			59,078.94
408230	LASP ALL STD SAL	-			-
TOTAL HOURLY		18,754,626.07	-	(3,491,290.84)	15,263,335.23
400985	RET FAC OTH PAY	616.35			616.35
400995	SUVPO ALLFAC FTP PBS	77,721.19		(30,540.90)	47,180.29
402985	SUVPO ALL O/E PBS	36,568.01		(6,743.33)	29,824.68
405995	SUVPO ALLCLASS PBS	4,783.93		(4,783.93)	-
TOTAL RETIREE/SURVIVING SPOUSE ANNUITY EXCLUSIONS		119,689.48	-	(42,068.16)	77,621.32
400810	PODOCFELL FT PAY	3,000.00			3,000.00
400840	PODOCFELL FT STIPENDS	678,925.35			678,925.35
400860	PREFDELL FT OTH PAY	4,589.29			4,589.29
402065	PODOCFELL PT STIPENDS	35,000.04			35,000.04
402075	PREFDELL PT OTH PAY	407.19			407.19
402080	STDFELL PT OTH PAY	2,026.67			2,026.67
TOTAL FELLOWSHIP EXCLUSIONS		723,948.54	-	-	723,948.54
GRAND TOTAL SALARIES & WAGES PER GENERAL LEDGER - TO SCH B-1		477,942,248.65	1,981,909.94	(3,373,840.13)	472,586,498.58

C-2 BENEFIT RECON

UNIVERSITY OF COLORADO AT BOULDER
 FRINGE BENEFITS BY EMPLOYEE BENEFIT GROUP PER GENERAL LEDGER
 FISCAL YEAR ENDED JUNE 30, 2009
 SCHEDULE C-2

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded in Salary Codes	Allocations Reclassified to Revenue	Benefit Codes
33202	400320	RSCHFAC FTP TRM ANNL LV	30,489.67	30,489.67		
33202	400321	RSCHFAC FTP TRM SICK LV	13,422.00	13,422.00		
33202	400501	LASP FTP PROF SAL	(139,009.67)	(139,009.67)		
33202	400520	PRAFAC FTP TRM ANNL LV	270,260.73	270,260.73		
33202	400521	PRAFAC FTP TRM SICK LV	71,230.88	71,230.88		
33202	400620	RSASFAC FTP TRM ANNL LV	410,911.94	410,911.94		
33202	400621	RSASFAC FTP TRM SICK LV	66,603.16	66,603.16		
33202	400720	OTHFAC FTP TRM ANNL LV	306.67	306.67		
33202	400985	RET FAC OTH PAY	616.35	616.35		
33202	400995	SUVPO ALLFAC FTP PBS	28,315.92	28,315.92		
33202	401020	RSCHFAC PTP TRM ANNL LV	17,872.28	17,872.28		
33202	401460	PRAFAC FTT OTH PAY	805.31	805.31		
33202	401570	PRAFAC PTT OTH PAY	427.61	427.61		
33202	401720	PRAFAC PTP TRM ANNL LV	81,362.97	81,362.97		
33202	401780	RSASFAC PTT OTH PAY	719.03	719.03		
33202	401820	RSASFAC PTP TRM ANNL LV	88,134.81	88,134.81		
33202	401821	RSASFAC PTP TRM SICK LV	246.15	246.15		
33202	402620	O/E FTP TRM ANNL LV	319,819.68	319,819.68		
33202	402621	O/E FTP TRM SICK LV	103,176.81	103,176.81		
33202	402720	O/E PTP TRM ANNL LV	141,844.70	141,844.70		
33202	402721	O/E PTP TRM SICK LV	12,131.68	12,131.68		
33202	402985	SUVPO ALL O/E PBS	29,824.68	29,824.68		
33202	418620	RSCHFAC FTP HEALTH INS	94,023.26			94,023.26
33202	418621	RSCHFAC FTP LIFE INS	1,584.49			1,584.49
33202	418622	RSCHFAC FTP DENTAL INS	4,487.17			4,487.17
33202	418623	RSCHFAC FTP DISAB INS	4,724.06			4,724.06
33202	418630	RSCHFAC FTP FICA CNT	100,659.01			100,659.01
33202	418633	RSCHFAC FTP OTH RTRPL	160,922.93			160,922.93
33202	418634	RSCHFAC FTP MEDICARE	25,138.70			25,138.70
33202	418720	PRAFAC FTP HEALTH INS	3,512,221.28			3,512,221.28

C-2 BENEFIT RECON

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded in Salary Codes	Allocations Reclassified to Revenue	Benefit Codes
33202	418721	PRAFAC FTP LIFE INS	61,082.88			61,082.88
33202	418722	PRAFAC FTP DENTAL INS	191,125.86			191,125.86
33202	418723	PRAFAC FTP DISAB INS	153,733.33			153,733.33
33202	418730	PRAFAC FTP FICA CNT	2,426,129.21			2,426,129.21
33202	418731	PRAFAC FTP PERA	591,023.76			591,023.76
33202	418733	PRAFAC FTP OTH RTRPL	3,480,173.77			3,480,173.77
33202	418734	PRAFAC FTP MEDICARE	648,286.56			648,286.56
33202	418735	PRAFAC FTP PERA AED	93,741.70			93,741.70
33202	418736	PRAFAC FTP SUPP PERA AED	44,391.25			44,391.25
33202	418750	PRAFAC FTP OTH BEN	(0.30)			(0.30)
33202	418820	RSASFAC FTP HEALTH INS	3,224,578.25			3,224,578.25
33202	418821	RSASFAC FTP LIFE INS	52,828.71			52,828.71
33202	418822	RSASFAC FTP DENTAL INS	167,826.84			167,826.84
33202	418823	RSASFAC FTP DISAB INS	124,297.48			124,297.48
33202	418830	RSASFAC FTP FICA CNT	2,226,730.69			2,226,730.69
33202	418831	RSASFAC FTP PERA	112,150.45			112,150.45
33202	418833	RSASFAC FTP OTH RTRPL	2,931,101.16			2,931,101.16
33202	418834	RSASFAC FTP MEDICARE	543,309.92			543,309.92
33202	418835	RSASFAC FTP PERA AED	17,719.04			17,719.04
33202	418836	RSASFAC FTP SUPP PERA AED	8,337.17			8,337.17
33202	418850	RSASFAC FTP OTH BEN	3,093.28			3,093.28
33202	419020	FELL FT HEALTH INS	337.81			337.81
33202	419021	FELL FT LIFE INS	6.75			6.75
33202	419022	FELL FT DENTAL INS	23.52			23.52
33202	419023	FELL FT DISAB INS	22.00			22.00
33202	419207	ALLFAC FTP FRINGE BEN	0.01		0.01	
33202	419215	RET FAC P/TGR OTH BEN	594,655.93			594,655.93
33202	419500	ALLFAC FTP WRKCOMP	732,084.95			732,084.95
33202	419600	ALLFAC FTP UNEMP INS NHRMS	121,115.98			121,115.98
33202	421623	PRAFAC PTP DISAB INS	(22.00)			(22.00)
33202	421820	RSASFAC PTP HEALTH INS	281.39			281.39
33202	421821	RSASFAC PTP LIFE INS	6.75			6.75
33202	421822	RSASFAC PTP DENTAL INS	22.36			22.36
33202	421823	RSASFAC PTP DISAB INS	(22.00)			(22.00)
33202	421830	RSASFAC PTP FICA CNT	2.71			2.71

C-2 BENEFIT RECON

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded in Salary Codes	Allocations	
					Reclassified to Revenue	Benefit Codes
33202	421834	RSASFAC PTP MEDICARE	0.63			0.63
33202	422050	FELL PT OTH BEN	23.88			23.88
33202	422176	ALLFAC P/TGR FRINGEBEN	331.84		331.84	-
33202	422515	RET O/E OTH BEN	292,246.72			292,246.72
33202	422520	O/E FTP HEALTH INS	3,358,549.80			3,358,549.80
33202	422521	O/E FTP LIFE INS	51,003.75			51,003.75
33202	422522	O/E FTP DENTAL INS	164,238.40			164,238.40
33202	422523	O/E FTP DISAB INS	131,362.87			131,362.87
33202	422530	O/E FTP FICA CNT	1,691,067.24			1,691,067.24
33202	422531	O/E FTP PERA	1,872,032.23			1,872,032.23
33202	422533	O/E FTP OTH RTRPL	2,814,618.78			2,814,618.78
33202	422534	O/E FTP MEDICARE	709,482.86			709,482.86
33202	422535	O/E FTP PERA AED	296,091.12			296,091.12
33202	422536	O/E FTP SUPP PERA AED	139,568.00			139,568.00
33202	422550	O/E FTP OTH BEN	(1,934.52)			(1,934.52)
33202	422620	O/E PTP HEALTH INS	562.78			562.78
33202	422622	O/E PTP DENTAL INS	44.72			44.72
33202	422760	ALL O/E WRKCOMP	366,042.50			366,042.50
33202	422761	ALL O/E UNEMP INS NHRMS	18,349.58			18,349.58
33202 Total	FULL-TIME PROFESSIONAL		35,907,134.61	1,549,513.36	331.85	34,357,289.40
33203	418420	FAC FTP HEALTH INS	(1,846.05)			(1,846.05)
33203	418421	FAC FTP LIFE INS	(40.50)			(40.50)
33203	418422	FAC FTP DENTAL INS	(139.96)			(139.96)
33203	418423	FAC FTP DISAB INS	(132.00)			(132.00)
33203	418430	FAC FTP FICA CNT	0.30			0.30
33203	418434	FAC FTP MEDICARE	0.07			0.07
33203	418450	FAC FTP OTH BEN	1.06			1.06
33203	418720	PRAFAC FTP HEALTH INS	(889.04)			(889.04)
33203	418721	PRAFAC FTP LIFE INS	(13.50)			(13.50)
33203	418722	PRAFAC FTP DENTAL INS	(47.04)			(47.04)
33203	418723	PRAFAC FTP DISAB INS	(22.00)			(22.00)
33203	418730	PRAFAC FTP FICA CNT	10.33			10.33
33203	418734	PRAFAC FTP MEDICARE	2.40			2.40
33203	418820	RSASFAC FTP HEALTH INS	551.23			551.23
33203	418821	RSASFAC FTP LIFE INS	6.75			6.75

C-2 BENEFIT RECON

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded	Allocations	Benefit Codes
				in Salary Codes	Reclassified to Revenue	
33203	418822	RSASFAC FTP DENTAL INS	23.52			23.52
33203	418850	RSASFAC FTP OTH BEN	(960.65)			(960.65)
33203	418920	OTHFAC FTP HEALTH INS	272.33			272.33
33203	418921	OTHFAC FTP LIFE INS	18.63			18.63
33203	418922	OTHFAC FTP DENTAL INS	35.28			35.28
33203	418923	OTHFAC FTP DISAB INS	(9.77)			(9.77)
33203	418930	OTHFAC FTP FICA CNT	29.75			29.75
33203	418934	OTHFAC FTP MEDICARE	6.95			6.95
33203	420530	FAC PTP FICA CNT	23,965.26			23,965.26
33203	420531	FAC PTP PERA	4,439.44			4,439.44
33203	420533	FAC PTP OTH RTRPL	4,977.35			4,977.35
33203	420534	FAC PTP MEDICARE	6,049.92			6,049.92
33203	420535	FAC PTP PERA AED	720.65			720.65
33203	420536	FAC PTP SUPP PERA AED	354.14			354.14
33203	420550	FAC PTP HEALTH INS	1,485.30			1,485.30
33203	420600	FAC PTP LIFE INS	125.53			125.53
33203	420700	FAC PTP DENTAL INS	267.33			267.33
33203	420800	FAC PTP DISAB INS	176.70			176.70
33203	420980	FAC PTT OTH BEN	2,136.95			2,136.95
33203	421221	RSCHFAC PTP LIFE INS	6.75			6.75
33203	421222	RSCHFAC PTP DENTAL INS	22.36			22.36
33203	421230	RSCHFAC PTP FICA CNT	9,035.62			9,035.62
33203	421233	RSCHFAC PTP OTH RTRPL	4,255.35			4,255.35
33203	421234	RSCHFAC PTP MEDICARE	2,113.14			2,113.14
33203	421250	RSCHFAC PTP HEALTH INS	281.39			281.39
33203	421380	RSCHFAC PTT OTH BEN	1,982.37			1,982.37
33203	421420	OTHFAC PTP HEALTH INS	3,268.32			3,268.32
33203	421421	OTHFAC PTP LIFE INS	171.72			171.72
33203	421422	OTHFAC PTP DENTAL INS	246.66			246.66
33203	421423	OTHFAC PTP DISAB INS	106.34			106.34
33203	421430	OTHFAC PTP FICA CNT	120,997.11			120,997.11
33203	421431	OTHFAC PTP PERA	16,815.06			16,815.06
33203	421433	OTHFAC PTP OTH RTRPL	62.81			62.81
33203	421434	OTHFAC PTP MEDICARE	30,768.50			30,768.50
33203	421435	OTHFAC PTP PERA AED	2,654.56			2,654.56

C-2 BENEFIT RECON

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded in Salary Codes	Allocations Reclassified to Revenue	Benefit Codes
33203	421436	OTHFAC PTP SUPP PERA AED	1,247.45			1,247.45
33203	421450	OTHFAC PTP OTH BEN	(108.50)			(108.50)
33203	421520	OTHFAC PTT HEALTH INS	578.43			578.43
33203	421530	OTHFAC PTT FICA CNT	150,432.96			150,432.96
33203	421531	OTHFAC PTT PERA	16,038.33			16,038.33
33203	421534	OTHFAC PTT MEDICARE	37,460.88			37,460.88
33203	421535	OTHFAC PTT PERA AED	2,539.31			2,539.31
33203	421536	OTHFAC PTT SUPP PERA AED	1,199.00			1,199.00
33203	421550	OTHFAC PTT OTH BEN	(112.26)			(112.26)
33203	421571	OTHFAC FTT FICA CNT	43,392.51			43,392.51
33203	421574	OTHFAC FTT MEDICARE	12,796.77			12,796.77
33203	421580	OTHFAC FTT OTH BEN	28,819.24			28,819.24
33203	421620	PRAFAC PTP HEALTH INS	2,510.60			2,510.60
33203	421621	PRAFAC PTP LIFE INS	157.13			157.13
33203	421622	PRAFAC PTP DENTAL INS	148.96			148.96
33203	421623	PRAFAC PTP DISAB INS	17.33			17.33
33203	421630	PRAFAC PTP FICA CNT	43,269.92			43,269.92
33203	421631	PRAFAC PTP PERA	14,494.12			14,494.12
33203	421633	PRAFAC PTP OTH RTRPL	3,891.81			3,891.81
33203	421634	PRAFAC PTP MEDICARE	12,190.26			12,190.26
33203	421635	PRAFAC PTP PERA AED	2,283.47			2,283.47
33203	421636	PRAFAC PTP SUPP PERA AED	1,102.25			1,102.25
33203	421650	PRAFAC PTP OTH BEN	(132.54)			(132.54)
33203	421750	PRAFAC FTT OTH BEN	13,256.83			13,256.83
33203	421771	PRAFAC PTT FICA CNT	636.36			636.36
33203	421774	PRAFAC PTT MEDICARE	2,626.67			2,626.67
33203	421775	PRAFAC PTT HEALTH INS	195.86			195.86
33203	421780	PRAFAC PTT OTH BEN	21,378.79			21,378.79
33203	421820	RSASFAC PTP HEALTH INS	1,829.97			1,829.97
33203	421821	RSASFAC PTP LIFE INS	325.43			325.43
33203	421822	RSASFAC PTP DENTAL INS	97.80			97.80
33203	421823	RSASFAC PTP DISAB INS	770.00			770.00
33203	421830	RSASFAC PTP FICA CNT	67,745.29			67,745.29
33203	421831	RSASFAC PTP PERA	1,661.65			1,661.65
33203	421833	RSASFAC PTP OTH RTRPL	3,002.86			3,002.86

C-2 BENEFIT RECON

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded in Salary Codes	Allocations Reclassified to Revenue	Benefit Codes
33203	421834	RSASFAC PTP MEDICARE	16,257.15			16,257.15
33203	421835	RSASFAC PTP PERA AED	258.92			258.92
33203	421836	RAASFAC PTP SUPP PERA AED	119.04			119.04
33203	421850	RSASFAC PTP OTH BEN	(1,532.00)			(1,532.00)
33203	421930	RSAS FACFTT FICA CNT	5,301.74			5,301.74
33203	421934	RSAS FACFTT MEDICARE	1,239.92			1,239.92
33203	421971	RSAS FACPTT FICA CNT	7,273.35			7,273.35
33203	421974	RSAS FACPTT MEDICARE	2,341.98			2,341.98
33203	421980	RSAS FACPTT OTH BEN	5,707.36			5,707.36
33203	422050	FELL PT OTH BEN	135.02			135.02
33203	422160	ALLFAC P/TGR WRKCOMP	73,208.49			73,208.49
33203	422161	ALLFAC P/TGR UNEMP INS NHRMS	16,514.41			16,514.41
33203	422520	O/E FTP HEALTH INS	(1,436.69)			(1,436.69)
33203	422521	O/E FTP LIFE INS	(27.00)			(27.00)
33203	422522	O/E FTP DENTAL INS	(70.56)			(70.56)
33203	422523	O/E FTP DISAB INS	(44.00)			(44.00)
33203	422620	O/E PTP HEALTH INS	(1,166.88)			(1,166.88)
33203	422621	O/E PTP LIFE INS	(61.27)			(61.27)
33203	422622	O/E PTP DENTAL INS	(25.34)			(25.34)
33203	422623	O/E PTP DISAB INS	(22.00)			(22.00)
33203	422630	O/E PTP FICA CNT	11,056.35			11,056.35
33203	422631	O/E PTP PERA	15,140.76			15,140.76
33203	422633	O/E PTP OTH RTRPL	4,507.53			4,507.53
33203	422634	O/E PTP MEDICARE	5,221.42			5,221.42
33203	422635	O/E PTP PERA AED	2,430.21			2,430.21
33203	422636	O/E PTP SUPP PERA AED	1,173.11			1,173.11
33203	422675	O/E FTT OTH BEN	32,514.88			32,514.88
33203	422679	O/E PTT MEDICARE	1,845.84			1,845.84
33203	422680	O/E PTT OTH BEN	15,922.73			15,922.73
33203	422761	ALL O/E UNEMP INS NHRMS	25.88			25.88
33203	425123	CLASS PTP DISAB INS	0.03			0.03
33203 Total	PART-TIME PROFESSIONAL		935,900.04	-	-	935,900.04
33204	422250	STDFAC FTP OTH BEN	18,337.64			18,337.64
33204	422280	STDFAC FTT OTH BEN	86,436.41			86,436.41
33204	422350	STDFAC PTP OTH BEN	7,085.00			7,085.00

C-2 BENEFIT RECON

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded in Salary Codes	Allocations	
					Reclassified to Revenue	Benefit Codes
33204	422380	STDFAC PTT OTH BEN	12,999.05			12,999.05
33204	422460	ALLSTD FAC WRKCOMP	329,438.27			329,438.27
33204	422480	ALLSTD FAC HEALTH BRS	2,119,939.00			2,119,939.00
33204 Total	STUDENT FACULTY		2,574,235.37	-	-	2,574,235.37
33205	405120	CLASS FTP TRM ANNL LV	267,460.48	267,460.48		
33205	405121	CLASS FTP TRM SICK LV	60,773.52	60,773.52		
33205	405220	CLASS PTP TRM ANNL LV	23,754.56	23,754.56		
33205	405221	CLASS PTP TRM SICK LV	155.30	155.30		
33205	405900	LASP CLASS REG SAL	(2,428.02)	(2,428.02)		
33205	418420	FAC FTP HEALTH INS	551.23			551.23
33205	418421	FAC FTP LIFE INS	6.75			6.75
33205	418422	FAC FTP DENTAL INS	23.52			23.52
33205	422515	RET O/E OTH BEN	1,690.00			1,690.00
33205	425015	RETCLASS OTH BEN	1,649,107.42			1,649,107.42
33205	425020	CLASS FTP HEALTH INS	10,407,216.98			10,407,216.98
33205	425021	CLASS FTP LIFE INS	137,507.52			137,507.52
33205	425022	CLASS FTP DENTAL INS	589,675.44			589,675.44
33205	425023	CLASS FTP DISAB INS	133,135.69			133,135.69
33205	425030	CLASS FTP MEDICARE	1,328,253.39			1,328,253.39
33205	425031	CLASS FTP PERA	10,456,411.08			10,456,411.08
33205	425035	CLASS FTP PERA AED	1,645,183.57			1,645,183.57
33205	425036	CLASS FTP SUPP PERA AED	768,744.44			768,744.44
33205	425050	CLASS FTP OTH BEN	(173.40)			(173.40)
33205	425099	CLASS FTP BEN NHRMS-(PERA)	12,246.48			12,246.48
33205	425120	CLASS PTP HEALTH INS	294,529.08			294,529.08
33205	425121	CLASS PTP LIFE INS	13,309.89			13,309.89
33205	425122	CLASS PTP DENTAL INS	19,804.47			19,804.47
33205	425123	CLASS PTP DISAB INS	560.38			560.38
33205	425130	CLASS PTP MEDICARE	24,920.08			24,920.08
33205	425131	CLASS PTP PERA	174,262.88			174,262.88
33205	425135	CLASS PTP PERA AED	27,624.86			27,624.86
33205	425136	CLASS PTP SUPP PERA AED	13,128.51			13,128.51
33205	425150	CLASS PTP OTH BEN	0.88			0.88
33205	425802	ALLCLASS FTP FRINGE BEN	0.01		0.01	
33205	426000	ALLCLASS WRKCOMP	878,501.98			878,501.98

C-2 BENEFIT RECON

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded in Salary Codes	Allocations Reclassified to Revenue	Benefit Codes
33205	426100	ALLCLASS UNEMP INS NHRMS	81,617.59			81,617.59
33205 Total	PERMANENT CLASSIFIED STAFF		29,007,556.56	349,715.84	0.01	28,657,840.71
33206	425120	CLASS PTP HEALTH INS	1,795.65			1,795.65
33206	425121	CLASS PTP LIFE INS	30.69			30.69
33206	425122	CLASS PTP DENTAL INS	111.80			111.80
33206	425123	CLASS PTP DISAB INS	(22.00)			(22.00)
33206	425231	CLASS FTT PERA	266,934.84			266,934.84
33206	425234	CLASS FTT MEDICARE	38,345.51			38,345.51
33206	425235	CLASS FTT PERA AED	41,240.60			41,240.60
33206	425236	CLASS FTT SUPP PERA AED	18,678.23			18,678.23
33206	425250	CLASS FTT OTH BEN	(155.00)			(155.00)
33206	425331	CLASS PTT PERA	329,261.13			329,261.13
33206	425334	CLASS PTT MEDICARE	47,766.82			47,766.82
33206	425335	CLASS PTT PERA AED	52,388.47			52,388.47
33206	425336	CLASS PTT SUPP PERA AED	24,995.04			24,995.04
33206	425350	CLASS PTT OTH BEN	1,387.59			1,387.59
33206	426000	ALLCLASS WRKCOMP	36,604.26			36,604.26
33206	426100	ALLCLASS UNEMP INS NHRMS	43,621.57			43,621.57
33206 Total	TEMPORARY CLASSIFIED STAFF		902,985.20	-	-	902,985.20
33207	428000	STD HR FICA CNT	156.31			156.31
33207	428230	STD HR MEDICARE	69,962.68			69,962.68
33207	428250	STD HR OTH BEN	1,244.94			1,244.94
33207	428500	ALL STD/OTH PER WRKCOMP	109,812.75			109,812.75
33207	428600	ALL STD/OTH PER UNEMP IN NHRMS	257.91			257.91
33207 Total	HOURLY		181,434.59	-	-	181,434.59
35723	400995	SUVPO ALLFAC FTP PBS	18,864.37	18,864.37		
35723	418420	FAC FTP HEALTH INS	7,241,878.11			7,241,878.11
35723	418421	FAC FTP LIFE INS	105,896.29			105,896.29
35723	418422	FAC FTP DENTAL INS	343,175.86			343,175.86
35723	418423	FAC FTP DISAB INS	313,796.41			313,796.41
35723	418430	FAC FTP FICA CNT	7,291,712.54			7,291,712.54
35723	418431	FAC FTP PERA	165,983.06			165,983.06
35723	418433	FAC FTP OTH RTRPL	13,060,244.71			13,060,244.71
35723	418434	FAC FTP MEDICARE	1,780,511.58			1,780,511.58
35723	418435	FAC FTP PERA AED	26,348.83			26,348.83

C-2 BENEFIT RECON

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded in Salary Codes	Allocations	
					Reclassified to Revenue	Benefit Codes
35723	418436	FAC FTP SUPP PERA AED	12,674.93			12,674.93
35723	418450	FAC FTP OTH BEN	(1,024.10)			(1,024.10)
35723	418520	CLNFAC FTP HEALTH INS	32,696.09			32,696.09
35723	418521	CLNFAC FTP LIFE INS	385.48			385.48
35723	418522	CLNFAC FTP DENTAL INS	1,343.20			1,343.20
35723	418523	CLNFAC FTP DISAB INS	1,256.37			1,256.37
35723	418530	CLNFAC FTP FICA CNT	19,827.54			19,827.54
35723	418531	CLNFAC FTP PERA	19,969.16			19,969.16
35723	418533	CLNFAC FTP OTH RTRPL	28,064.80			28,064.80
35723	418534	CLNFAC FTP MEDICARE	6,386.02			6,386.02
35723	418535	CLNFAC FTP PERA AED	3,220.84			3,220.84
35723	418536	CLNFAC FTP SUPP PERA AED	1,566.89			1,566.89
35723	418920	OTHFAC FTP HEALTH INS	828,580.07			828,580.07
35723	418921	OTHFAC FTP LIFE INS	14,615.60			14,615.60
35723	418922	OTHFAC FTP DENTAL INS	45,697.85			45,697.85
35723	418923	OTHFAC FTP DISAB INS	22,022.10			22,022.10
35723	418930	OTHFAC FTP FICA CNT	588,942.24			588,942.24
35723	418931	OTHFAC FTP PERA	87,366.74			87,366.74
35723	418933	OTHFAC FTP OTH RTRPL	749,602.90			749,602.90
35723	418934	OTHFAC FTP MEDICARE	166,963.55			166,963.55
35723	418935	OTHFAC FTP PERA AED	12,852.07			12,852.07
35723	418936	OTH FAC FTP SUPP PERA AED	5,692.47			5,692.47
35723	418950	OTHFAC FTP OTH BEN	(4,894.89)			(4,894.89)
35723	419215	RET FAC P/TGR OTH BEN	2,015,131.19			2,015,131.19
35723	419500	ALLFAC FTP WRKCOMP	1,134,731.80			1,134,731.80
35723	419600	ALLFAC FTP UNEMP INS NHRMS	23,541.62			23,541.62
35723	420550	FAC PTP HEALTH INS	1,551.79			1,551.79
35723	420600	FAC PTP LIFE INS	16.94			16.94
35723	420700	FAC PTP DENTAL INS	80.51			80.51
35723	420800	FAC PTP DISAB INS	22.00			22.00
35723	421420	OTHFAC PTP HEALTH INS	295.89			295.89
35723	421422	OTHFAC PTP DENTAL INS	23.52			23.52
35723	421423	OTHFAC PTP DISAB INS	22.00			22.00
35723 Total	FULL-TIME REGULAR FACULTY		36,167,636.94	18,864.37	-	36,148,772.57
GRAND TOTAL BENEFIT CLEARING PROGRAMS - TO SCH B-1			105,676,883.31	1,918,093.57	331.86	103,758,457.88

C-2 BENEFIT RECON

PGM_CODE	ACCT_CODE	ACCT_EFFECTIVE_DESC	AMT per GL	Benefits recorded in Salary Codes	Allocations Reclassified to Revenue	Benefit Codes
<u>ADD: Benefits not Included in Benefit Rates</u>						
		BENEFIT ALLOCATION ADJUSTMENTS - Reclassified to Revenue				331.86
		COMPENSATED ABSENSE ACCRUALS				7,156,463.27
		EMPLOYER'S INTEREST ON PERA				11,532.15
		ECOPASS-Regional Transportation District Bus Pass				126.53
		FACULTY FELLOWSHIPS-Financial Aid Recorded in Benefit Account Codes				126,712.23
		LASP BENEFIT CLEARING BALANCE				2,855.78
		FACULTY/STAFF TUITION REMISSION				567,893.00
		GRADUATE STUDENT TUITION REMISSION				23,070,101.60
		Total Benefits Excluded from Benefit Rates				<u>30,936,016.42</u>
		Total Benefit Expense before Recoveries				<u>134,694,474.30</u>
		ADD: Benefit Rate Recoveries recorded as Interdepartmental Revenue in Benefit Clearing Programs				<u>113,944,970.22</u>
		GRAND TOTAL BENEFITS PER GENERAL LEDGER				<u><u>248,639,444.52</u></u>

UNIVERSITY OF COLORADO AT BOULDER

PROJECTIONS OF APPROVED FY2010 AND PROPOSED FY2011 INCREASES TO SPECIFIC BENEFITS APPLIED TO BENEFITS COSTS BASED ON THE FISCAL YEAR ENDED JUNE 30, 2009

SCHEDULE D

Increases in several employee benefits, such as the University contribution amount to health, life, and dental (HLD) insurance premiums and to the Public Employees Retirement Association (PERA) retirement plan approved by the Colorado Legislature and/or by the University, are phased and anticipated for FY2010 and FY2011. In order to project reasonable benefit rates for FY2011, the methodologies described below first utilized the FY2009 actual fringe costs to estimate FY2010 fringe costs, which are then incremented/decremented with proposed or phased-in changes for FY2011.

Health, Life, and Dental (HLD) Insurance for current employees (faculty, professional, and classified staff)

The following table illustrates the University monthly contribution rates for HLD insurance for FY2010 and those proposed for FY2011, including the % change in rate. The State of Colorado Department of Personnel & Administration (DPA), the cognizant State agency who conducts annual salary and benefits surveys of the Denver/Front Range employment market and makes recommendations to the General Assembly, is proposing for FY2011 that State agency employer contributions to health insurance premiums be maintained at 90% for medical and 85% for dental of what employers are contributing in the prevailing market. Negligible increases ranging from 0.01% to 0.1% will be needed to maintain current parity relative to market, as shown in the following table. DPA is proposing to keep rates for life insurance the same as FY2010 because they have maintained the previous par with the prevailing market. We propose to ignore the negligible DPA increases, and instead have projected FY2010 HLD costs, averaging about 17.5% over FY2009 rates and enrollment, also stand for FY2011.

employee group	FY2011 proposed employer contrib				% chg fr FY2010	FY2010 employer contrib			
	health	dental	life	total		health	dental	life	total
faculty & prof exempt									
Employee Only	353.76	22.57	6.75	383.08	0.10%	352.42	23.52	6.75	382.69
Employee + Spouse/SGDP	619.29	21.82	6.75	647.86	0.04%	617.34	23.52	6.75	647.61
Employee + Child(ren)	619.38	21.72	6.75	647.85	0.04%	617.34	23.52	6.75	647.61
Family	889.95	20.97	6.75	917.67	0.01%	887.30	23.52	6.75	917.57
classified staff - CU plans									
Employee Only	351.66	22.57	5.54	379.77	0.10%	350.32	23.52	5.54	379.38
Employee + Spouse/SGDP	607.29	21.82	5.54	634.65	0.04%	605.34	23.52	5.54	634.40
Employee + Child(ren)	643.80	21.72	5.54	671.06	0.04%	641.76	23.52	5.54	670.82
Family	899.43	20.97	5.54	925.94	0.01%	896.78	23.52	5.54	925.84
classified staff - State plans									
Employee Only	352.00	19.77	5.54	377.31	0.10%	350.66	20.72	5.54	376.92
Employee + Spouse/SGDP	594.49	32.16	5.54	632.19	0.04%	592.54	33.86	5.54	631.94
Employee + Child(ren)	629.14	33.92	5.54	668.60	0.04%	627.10	35.72	5.54	668.36
Family	871.63	46.31	5.54	923.48	0.01%	868.98	48.86	5.54	923.38

Annuitants' Insurance (HLD insurance contribution for retirees)

The University contributes towards health and dental insurance premiums at the faculty and professional exempt rates shown above (plus a lower contribution to life insurance of \$2.61 per month) for retired faculty and professional exempt, as well as retired classified staff under age 65. There are two other plans available for Medicare-eligible faculty and professional exempt retirees (called Medicare Supplement and Alternative Medicare Payment, or AMP). The AMP enrollees in particular (217 out of 753 retirees) have a lowering effect versus the above rates. FY2010 year-to-date costs are annualized using point-in-time analysis, and for retired classified staff factoring in significant enrollment growth in current year over last, resulting in an overall increase of approximately 11.2% above FY2009. We propose the projected FY2010 costs to stand also for FY2011.

Student Faculty (graduate student) Insurance

The University pays 70% of the premium for graduate students on eligible appointments electing to enroll in the Student Gold medical insurance plan. The FY2010 premium is \$1,052.50 per semester, up 22% from \$860 per semester in FY2009; the University's 70% share is \$736.75. Unlike the virtually flat State recommendation for employee health insurance, the student insurance carrier will probably bid rate reflecting continuing inflationary trend on health care costs. We propose slightly less than half of the increase occurring in FY2010, an additional 10% rise for FY2011.

Disability Insurance (long-term for regular faculty and professional full-time employees, short-term for classified staff)

Disability insurance projected costs for FY2010 are calculated using FY2009 actual disability insurance costs/FY2009 actual salary per relevant employee group * FY2010 projected salary. The projected FY2010 disability insurance cost is then incremented by a very modest estimated increase factor of 1% on FY2011 salaries.

Social Security (FICA) and Medicare Tax

FICA and Medicare Tax estimates for FY2010 are calculated by using FY2009 actual FICA and Medicare tax costs/FY2009 actual salary * FY2010 projected salary, and then further incremented by very modest estimated increase factor of 1% on FY2011 salaries. Because Congress has decided and announced the 2009 taxable earnings FICA ceiling of \$106,800 is remaining the same for 2010 (and likely for 2011 as well, though certainly subject to change), we are not building in a factor to increase ceiling for FY2011.

PERA contribution

State of Colorado legislation has been ramping up the employer contribution to the Public Employee Retirement Association's (PERA) defined benefit pension plan to mitigate unfunded liability. The rate increases 0.9% each year through FY2013, and recently submitted legislative recommendation is to continue these increases for a total of up to 2% beyond the current rate schedule, i.e., for several years beyond 2013. Affected are classified staff and (grandfathered) exempt professionals hired before 1991. The current rate of 12.95% of salary goes up to 13.85% as of January 2010, and up to 14.75% as of January 2011. The fiscal year rate is thus the average of the two relevant calendar year rates, FY2010 being 13.4%. The calculation for FY2010 projected PERA cost is FY2009 actual PERA cost/FY2009 actual salary cost * FY2010 projected salary cost * increase in the fiscal year (blended) rate (13.4%/12.5%). To estimate FY2011 PERA, the FY2010 projected PERA cost is incremented by the very modest estimated increase factor of 1% on FY2011 salaries, compounded by increase in blended rate (14.3%/13.4%).

Other Retirement Plans (ORP)

The University contributes 10% of salary for regular faculty and full-time professionals (those not grandfathered in PERA) to its 401(a) Optional Retirement Plan (ORP). As with most of the other salary-driven benefits, the FY2010 projection for ORP is calculated by FY2009 ORP actual cost/FY2009 actual salary cost * FY2010 projected salary cost, and for FY2011 estimate is incremented by the very modest increase factor of 1% assumed on FY2011 salaries.

Other Benefits: Worker and Unemployment Compensation, Termination Annual and Sick Leave Payments

Worker compensation premiums for FY2010 are based on prior year claims experience prorated by employee group salary distribution. Unemployment compensation for FY2010 is estimated by first and second quarter actual charges for the benefits claimed by laid-off University employees plus assuming third and fourth quarter payouts will remain at same level as second quarter. We are estimating that worker comp premiums for FY2011 will be increasing slightly, similarly to modest salary increase of 1%. The FY2011 unemployment comp estimate is the FY2010 projected cost, annualized--i.e., assuming quarters in FY2011 will show charges at same level as the second, third, and fourth quarter this year. The nature of these benefits--on-the-job injuries and layoffs--makes accurate prediction difficult. Annual and sick leave accrual payments for terminating/retiring employees are also difficult to predict, though the trend has tended upward, attributable to demographics of the aging State workforce. Thus for FY2010 we are projecting the least outlier calculation of either average of last 4 years' actual cost or annualizing FYTD October 2009 costs. For FY2011 we are assuming these will increase slightly, similarly to the 1% estimated increase on FY2011 salaries.