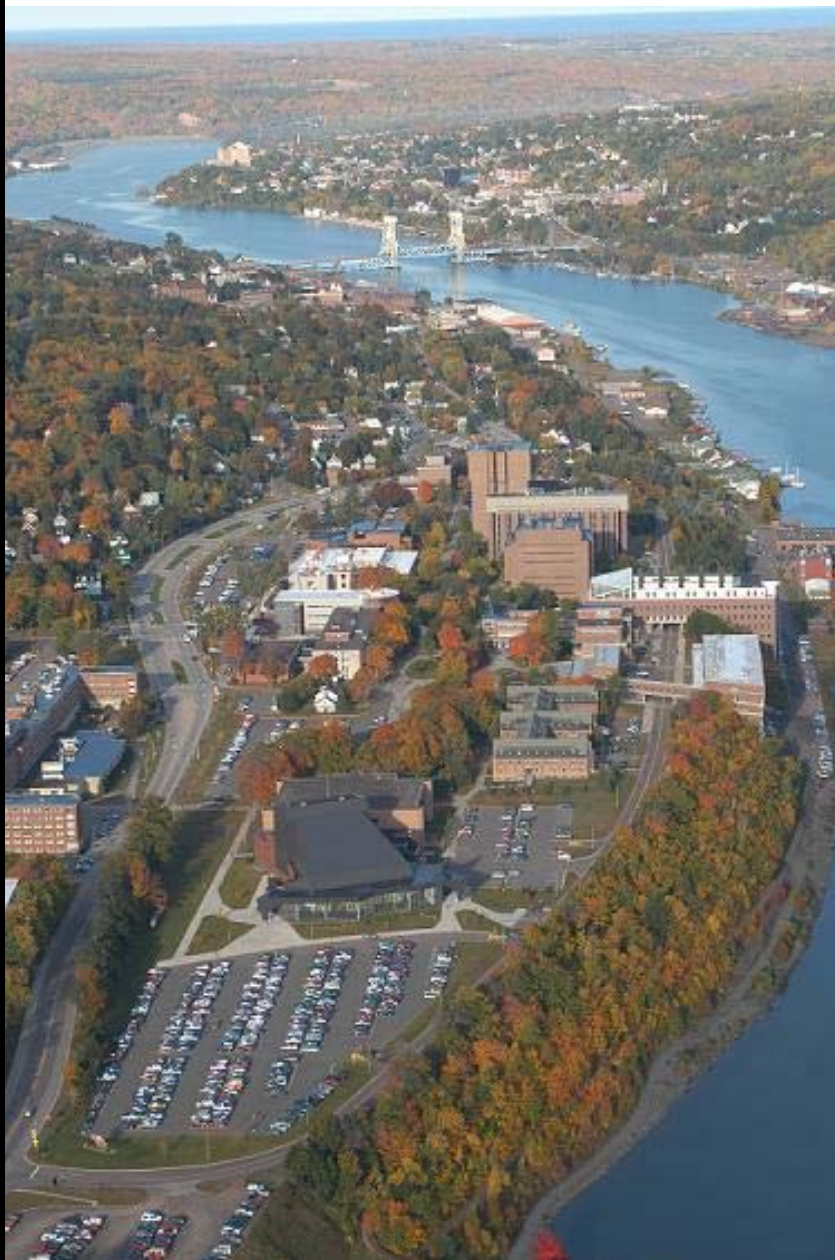


Michigan Tech



Facilities and Administration Rate Proposal

*Fiscal Year Ending
June 30, 2005*

April 14, 2006

Ms. Elkowich
Contracting Officer
Office of Naval Research
875 N. Randolph Street
Code 242, Room 371
Arlington, VA 22203-1995

Dear Ms. Elkowich:

Enclosed is the original facilities and administrative (F&A) cost rate proposal for Michigan Technological University (the University). Also enclosed is a copy of the University's audited financial statements for the same fiscal year. The calculated rates are based on data for the fiscal year ended June 30, 2005. The F&A proposal was prepared with help from our consultant, MAXIMUS, based in Northbrook, Illinois.

The calculated F&A cost rates based on data for the fiscal year ended June 30, 2005 are shown in Sections B (base year rates prior to the rate modifications) and Section O (modified rates) of the proposal.

- The five year Organized Research (OR) rate history
 - The prior OR rate was 51% (July 1, 2000-June 30, 2003)
 - The current OR rate is 56% (July 1, 2003-June 30, 2006)
- We are requesting four (4) different three (3) year rates beginning on July 1, 2006 and ending on June 30, 2009. This is Fiscal Years 2007-2009.
- We are requesting that all four (4) rates would be predetermined rates.
- The four rates we are requesting are:
 - Instructional rate (52.0%) to be used for course development grants
 - Full research rate (56.0%) to be used for on-campus research projects.
 - Off-campus rate (26%) to be used for off-campus research projects.
 - Other Sponsored Programs rate (43.5%) to be used for public service type agreements.
- We are requesting the 26% capped rate on administrative costs except for DOD contracts. We wish to waive the cap on the DOD contracts and use an uncapped rate. In accordance with DFARS 231.303(2), the prohibition concerning imposition of a 26% indirect cost rate ceiling on administrative costs cited at DFARS 231.303(1) may be waived to simplify the institution's overall management of DOD cost reimbursement contracts.

- We are proposing modifications to our base year rate. The modifications are more fully explained in Section O of this report.
 - We propose increasing our equipment capitalization threshold from \$2,500 to \$5,000.
 - The new John and Ruanne Opie Library and Ann and Kanwal Rekhi Computer Science Hall were opened in April 2005. A projection of the additional depreciation and State paid interest for a full year of operation has been included in our rate adjustment.
 - We are proposing a rate adjustment for the \$10 million General Campus Renovation program that has begun in fiscal year 2006.

If you have questions concerning our proposal, please contact me at (906) 487-2642 or Mr. Michael Hendricks at (906) 487-2436. We look forward to hearing from you in the near future.

Sincerely,



Daniel D. Greenlee
Chief Financial Officer and Treasurer of the Board of Control

DDG/mfh

cc: Defense Contract Audit Agency

Michigan Technological University
F&A Cost Proposal, FYE June 30, 2005

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General Information



RoadSoft-GIS, a roadway management system for collecting, storing, and analyzing transportation asset data, was developed and is supported by part of the Michigan Tech Transportation Institute

General Information

Enclosed in this proposal are the schedules that support the facilities and administrative (F&A) cost rates for Michigan Technological University (the University) based on the fiscal year ending June 30, 2005. The Comprehensive Rate Information System (CRIS)©, developed by MAXIMUS, was used to help prepare this proposal. Any questions regarding applications of CRIS should be directed to MAXIMUS.

The enclosed schedules include both high level summaries as well as detailed schedules of the cost pools and allocation methodologies used. More detailed schedules and explanations can be provided at your request. See the Checklist section of this document for brief narratives of the schedules included in this document.

Below is the narrative that introduces the general methodology used in the F&A calculations.

Organization Structure and Background

The University was founded in 1885. It has approximately 6,500 students enrolled within the University's major units: the College of Engineering, the College of Sciences and Arts, the School of Forest Resources & Environmental Science, the School of Business and Economics, and the School of Technology.

Most of the organized research activity takes place at the Michigan Technological University campus. However, a portion does take place at certain off campus sites. There are usually about 650 research contracts in progress during the year. There is a 54%/46% mix of multi-year and short-term projects, see our Research & Sponsored Programs website <http://www.admin.mtu.edu/research/vpr/rsp.html>.

Michigan Technological University
Funding for Federal Agencies
Fiscal Year 2005
(Source Research and Sponsored Programs
Total Sponsored Funding Reports)

<u>Federal Sponsor</u>	<u>Awards</u>	<u>Percentage</u>
Department of Energy	\$ 5,873,094	18%
National Science Foundation	5,769,301	17%
Department of Defense	3,783,875	11%
U.S. Department of Agriculture	3,143,655	10%

During FY 2005, our federal awards for research and sponsored projects exceeded \$25 million. The University is in the process of completing its DS-2. The DS-2 will be submitted on June 30, 2006.

The University is considered to be a component unit of the State of Michigan because the Governor of the State appoints its Board of Control.



Rate Schedules and Reconciliation

The three rate schedules can be found in Section B of the F&A cost proposal. The rate schedules are based on actual costs for FYE June 30, 2005.

All reconciliations as described in the Documentation Requirements are included in the appropriate sections of the proposal. Printed copies of the audited financial statements are also included with the proposal. Additional copies of the audited statements are available at <http://www.admin.mtu.edu/acct/fin/>.

Indirect Pools and Direct Bases

Indirect pools and direct bases were developed in accordance with guidelines from OMB Circular A-21. All accounts were reviewed so that each account could be assigned to the correct pool or base. Final costs for each indirect cost pool and direct base are shown in Schedule C6.

Cost Group	MTU Assigned CPL Number	Name	Description
Bldg:	5	Building Depreciation	Actual costs identified to specific buildings
	10	Capital Improvements	Actual costs allocated on FTE's
Eqp:	50	Equipment Depreciation	Actual costs identified to specific buildings
Int:	90	Building Interest	Actual costs identified to specific buildings
O&M:	105	Utilities	Actual costs identified to specific buildings
	106	KRC O&M	Actual costs identified to KRC space
	110	Building Specific O&M	Actual costs identified to specific buildings
	115	Auxiliary O&M	Actual costs identified directly to auxiliary cost
	125	Dept. Paid O&M	Costs that benefit specific departments
	130	Building Maintenance	Costs allocated to a set of benefiting buildings
	135	Campus-wide O&M	Costs that benefit the campus
G&A:	200	General & Administration	G&A costs that benefit all activity
DA:	3xx	Deans Offices	Administrative Costs for Deans
	4xx	Academic Departments	Administrative Costs for academic department DA
SPA:	600	Sponsored Projects Administration	Administrative Costs for the sponsored projects
SSA	700	Students Services Administration	Costs allocated to instruction only
Libr:	800	Library	Costs for the University library
Instr:	900	Instruction	Direct costs (MTDC) of instruction



Indirect Pools and Direct Bases (continued)

Cost Group	MTU Assigned CPL Number	Name	Description
Res:	910	Organized Research	Direct costs (MTDC) of organized research
	911	Organized Research - KRC	Direct costs (MTDC) of KRC organized research
	912	Organized Research - Field Research	Direct costs (MTDC) of organized field research
OIA:	920	Public Service/OSA	Direct costs (MTDC) of other sponsored activity
	930	Other Institutional Activities	All other allowable direct costs that draw overhead are included as OIA
	931	Other Inst Act- Unallowable	Unallowable direct costs that draw overhead
	970	Auxiliary Operations	Auxiliary Operations

Unallowable Costs

All unallowable expense items were reclassified into a separate Other Institutional Activity (OIA) direct base (see C3 and C4 – Transfer from Admin Cost Pools) and were allocated their share of overhead. All unallowable departments (such as University Relations and Development Office) and unallowable Dean’s costs were also reclassified into the separate Other Institutional Activity direct base (see C4) and were allocated their share of overhead.

Treatment of Space

Building Depreciation, Equipment Depreciation, Interest, and Operations and Maintenance related costs are allocated to cost pools based on the functional use of space. In order to make these allocations, a comprehensive space survey was conducted by the University.

Any space that was indicated as Organized Research was required to be supported with an organized research account or grant number. The distinction between Organized Research and Departmental Research was described in the directions for the space survey. Copies of the directions and guidelines can be found on our Space Inventory website <http://www.admin.mtu.edu/space/> .



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Checklist



Students working with a professor in one of our many computer labs

GENERAL INFORMATION

Reference:

C1, attachment

1. Copy of audited financial statements including any affiliated organizations. The statements must be reconciled to the F&A base year cost calculation. Copy of most recently issued Circular A-133 audit reports

C2,C3,C4

2. Copy of relevant data supporting the financial statement, including a reconciliation schedule for each cost pool and rate base in the F&A base year cost calculation. A reconciliation schedule will show each reclassification and adjustment to the financial statements to arrive at the cost pools and rate bases in F&A base year cost calculation. Each reclassification and adjustment must be explained in notes to the reconciliation schedule

C5

3. Cost step-down schedule showing allocation of each F&A cost pool to the Major Functions and other cost pools

i

4. Explanation for each proposed organized research rate component which exceeds the prior negotiated rate component by 10%

Sections D-M

5. Schedules clearly detailing composition and allocation base(s) of each F&A cost pool in base year cost calculation. If the institution has filed a Disclosure Statement (DS-2) submission, specific references (rather than narrative descriptions) from the DS-2 may be used

Sections D-M

6. Narrative description of composition of each F&A cost pool and allocation methodology. If the institution has filed a DS-2 submission, specific references (rather than narrative descriptions) from the DS-2 may be used

N/A

7. Narrative description of changes in accounting or cost allocation methods made since the institution's last F&A submission. If the institution has filed a DS-2 submission, specific references (rather than narrative descriptions) from the DS-2 may be used

N/A

8. Copy of reports on the conduct and results of special studies performed under Section E.2.d, when applicable

A1,A2,A3

9. Copy of the following:
 - (a) The Certificate of F&A Costs
 - (b) Lobbying Certification
 - (c) Description of procedures used to ensure that awards issued by the Federal Government do not subsidize the F&A costs allocable to awards made by non-Federal sources (e.g., industry, foreign governments)
 - (d) Assurance Certification - for those institutions listed on Exhibit A -concerning disposition of Federal reimbursements associated with claims for depreciation/use allowances
 - (e) Assurance statement that institution is in compliance with Federal awarding agency limitations on compensation (e.g., NIH salary limitation, executive

compensation)

- N/A

10. If applicable, reconciliation of carry-forward amounts from prior years used in the current proposal
- Attached

11. Transmittal letter stipulating the type(s) of rates proposed, the fiscal year(s) covered by the proposal and the base year used

RATE PROPOSAL SUMMARY BY MAJOR FUNCTION

Reference:

- B1,B2,B3

1. Summary of F&A base year rates calculated by Major Function and special rates (e.g., vessel rates) if applicable by component. These would be grouped by Administrative Components and Facilities Components. Total base year calculated rates would be disclosed, as well as allowable rates after the 26 percent limitation on Administrative Components
- iii

2. A breakout of Modified Total Direct Cost (MTDC) rate base figures for each major function (and special rates, if applicable) by:
- (a) On-Campus and Off-Campus amounts
 - (b) Federal awards
 - Based on Negotiated Rates - On-Campus
 - Based on Negotiated Rates - Off-Campus
 - Research Training Awards
 - Other Awards (not based on negotiated rates)
 - (c) Non-Federal Sources
- iii

3. Miscellaneous Statistics including:
- (a) Cost Sharing in the Rate Base
 - (b) Assignable Square Feet (ASF) by Major Function
 - (c) Percentage of ASF which is financed (by Major Function)
 - (d) A breakout of MTDC by Direct Salaries and Wages/ fringe benefits and non-labor costs by major functions
- Section O

4. Future rate adjustments, if necessary, related to material changes since the base year. A clear description of the justification for each of the following:
- (a) Changes by cost pool by year
 - (b) Changes in MTDC base by year
 - (c) Changes in F&A rates for future years
- Section O

5. Summary of future F&A rates, if necessary, by Major Function and special rates (e.g., vessel rates) which lists each administrative and facilities component by year

BUILDING USE ALLOWANCE AND/OR DEPRECIATION

Reference:

- Section D

1. Reconciliation of building cost used to compute use allowance and/or depreciation

with the financial statements. If depreciation is claimed in the F&A proposal and disclosed on the financial statements, provide a reconciliation of depreciation amounts with the financial statements

NOTE: If an institution's financial statements do not disclose depreciation expense (e.g., those subject to GASB), a reconciliation of claimed depreciation expense to the financial statements is not possible.

- D3-D4
_____ 2. A schedule showing amount by building of use allowance and/or depreciation distributed to all functions
- N/A
_____ 3. If a method different from the standard allocation method, described in section F.2.b, was used, describe method. Provide justification for its use and a schedule of allocation. If the institution has filed a DS-2 submission, claimed allocation methodology may be referenced to specific section of the DS-2
- Section D
_____ 4. If depreciation is claimed, describe what useful lives by group and component have been used

EQUIPMENT USE ALLOWANCE AND/OR DEPRECIATION

Reference:

- Section E
_____ 1. Reconciliation of equipment cost used to compute use allowance and/or depreciation with the financial statements. If depreciation is claimed in the F&A proposal and disclosed on the financial statements, provide a reconciliation of depreciation amounts with the financial statements
- NOTE: If an institution's financial statements do not disclose depreciation expense (e.g., those subject to GASB), a reconciliation of claimed depreciation expense to the financial statements is not possible
- E5
_____ 2. A schedule showing amount by building of use allowance and/or depreciation distributed to all functions
- N/A
_____ 3. If a method different from the standard allocation method, described in section F.2.b, was used, describe the method. Provide a justification for its use and a schedule of allocation. If the institution has filed a DS-2 submission, claimed allocation methodology may be referenced to specific section of the DS-2
- Section E
_____ 4. If depreciation is claimed, describe what useful lives by asset class and component have been used

INTEREST

Reference:

- Section F
_____ 1. Reconciliation of interest cost used in the F&A base year calculation to the financial statements

- F1
_____ 2. A schedule showing amount of interest cost assigned to each building and a distribution to all benefitting functions within each building for each proposed "Major Function"

SPACE SURVEY

Reference:

- N1
_____ 1. A summary schedule of square footage by school, department, building and function
- N2
_____ 2. The same schedule should then be sorted by school, building, department, and function
- Section N
_____ 3. Copies of space inventory instructions, forms, and definitions

OPERATION AND MAINTENANCE (O&M)

Reference:

- G2
_____ 1. A summary schedule of each major activity (or subpool) in O&M cost pool. It must show the costs by S&W/fringe benefits and all non-labor cost categories
- G3-G9
_____ 2. A schedule showing amount of O&M costs distributed to all functions

GENERAL ADMINISTRATION (G&A)

Reference:

- I2
_____ 1. A summary schedule of each activity (or subpool) in the G&A cost pool
- I3
_____ 2. A schedule of costs in the modified total costs (MTC) allocation base
- N/A
_____ 3. If a method different from the standard MTC allocation method was used, describe the method. Provide a justification for its use and a schedule of allocation. If the institution filed a DS-2 submission, claimed allocation methodology may be referenced to specific section of the DS-2

DEPARTMENTAL ADMINISTRATION (DA)

Reference:

- J2,J3
_____ 1. Schedules of the DA summary by school, department and allocated to Major Functions by department
- J1,J4
_____ 2. Schedule identifying costs by S&W/fringe benefits and non-labor costs by department for the following functions:

(a) Direct (Major Functions)

- Instruction
- Organized Research
- Other Sponsored Activities
- Other

- (b) Departmental Administration (excluding Deans)
- (c) Dean's office
- (d) Other, as appropriate

S&W/fringe benefits shall be further identified as follows:

- (a) Faculty and other professional
- (b) Administrative (e.g., business officers, accountants, budget analysts, budget officers)
- (c) Technicians (e.g., lab technicians, glass washers)
- (d) Secretaries and clerical

Section J

3. Complete description of allocation method, bases and allocation sequences (e.g., direct charge equivalent, 3.6 percent allowance). If a method different from the standard MTC allocation method was used, describe the method. Provide a justification for its use and a schedule of allocation. If the institution filed a DS-2 submission, claimed allocation methodology may be referenced to specific section of the DS-2

J5

4. Show a detailed example (i.e., illustration of your Direct Charge Equivalent (DCE) methodology) of the allocation process used for one department which has Instruction and Organized Research functions from each of the following schools: Medicine, Arts & Sciences and Engineering, as applicable

SPONSORED PROJECTS ADMINISTRATION (SPA)

Reference:

K1

1. A summary schedule for each activity (or subpool) included in SPA cost pool

K2

2. A schedule of the sponsored projects direct costs in the MTC allocation base

N/A

3. If a method different from the standard sponsored projects MTC allocation method was used, describe method. Provide justification for its use and a schedule of allocation. If the institution filed a DS-2 submission, claimed allocation methodology may be referenced to specific section of the DS-2

LIBRARY

Reference:

M2

1. A summary schedule for each activity included in library cost pool. It would show costs by salaries and wages, books, periodicals, and all other non-labor cost categories

- N/A
_____ 2. Schedule listing all credits to library costs
- M3
_____ 3. A schedule of Full Time Equivalents (FTE) and salaries and wages in the bases used to allocate library costs to users of library services
- N/A
_____ 4. If the standard allocation methodology was not used, describe the alternative method and provide justification for its use. Provide schedules of allocation statistics by function. If the institution filed a DS-2 submission, claimed allocation methodology may be referenced to specific section of the DS-2

STUDENT SERVICES

Reference:

- N/A
_____ 1. If the proposed allocation base(s) differs from the stipulated standard allocation methodology provide:
- (a) Justification for use of a nonstandard allocation methodology;
 - (b) Description of allocation procedure; and
 - (c) Statistical data to support proposed distribution process
- If the institution filed a DS-2 submission, claimed allocation methodology may be referenced to specific section of DS-2

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Statistical Information



Hands on learning is important for any major

**Part I
Summary Data Elements for F&A Rate Proposal - Schedule A**

Name of Institution: MICHIGAN TECHNOLOGICAL UNIVERSITY
Address: 1400 Townsend Drive
 Houghton, MI 49931-

**Organization Number:
(Federal Use Only)**

A. Cognizant Federal Agency **Rate Setting:** ONR

Audit: DCAA

B. Type of Institution: **Private** ()

Public/State (X)

C. Fiscal Year: July 01, 2004 - June 30, 2005

D. Institution Population (FTE): **Students:** 4,106 **Faculty:** 1,099 **Staff:** 423

E. Status of Disclosure Statement: **Required to Submit (Y/N)?:** Yes

Due Dates: Initial: 12/31/2005 **Revised:** / /

Date Submitted: / /

Approved: () Yes (X) No **Date:** / /

F. Most Current F&A Rates

Type of Rate	Fiscal Year	Date of Rate Agreement	RES 1	RES 1	RES 2	RES 2	INSTR	INSTR	OSA	OSA
			On	Off	On	Off	On	Off	On	Off
Pred	2006	10/21/2003	56.0 %	26.0 %	63.0 %	33.0 %	55.0 %	55.0 %	38.0 %	23.7 %
Pred	2005	10/21/2003	56.0 %	26.0 %	63.0 %	33.0 %	55.0 %	55.0 %	38.0 %	23.7 %
Pred	2004	10/21/2003	56.0 %	26.0 %	63.0 %	33.0 %	55.0 %	55.0 %	38.0 %	23.7 %

Part I
Summary Data Elements for F&A Rate Proposal - Schedule A

F. Most Current F&A Rates, continued

Part I
Summary Data Elements for F&A Rate Proposal - Schedule A

Name of Institution: MICHIGAN TECHNOLOGICAL UNIVERSITY

G. BASE YEAR COSTS ASSOCIATED WITH NEW BUILDINGS PLACED INTO SERVICE WITHIN THE LAST FIVE YEARS (IN THOUSANDS)

	IDR	OR	OSA
BUILDING	43	2	24
INTEREST	2		
OPERATIONS & MNT	113	6	45

H. DOLLAR AMOUNTS BY MAJOR FUNCTIONS PROPOSED - BASE YEAR (IN THOUSANDS)

	IDR	OR	OSA
Salaries & Wages/Fringes	43,248	12,048	1,737
Non-Labor Costs	6,891	4,821	661
MODIFIED TOTAL DIRECT COSTS	50,139	16,869	2,398

I. PERCENTAGE OF COST POOL DOLLARS ALLOCATED TO MAJOR FUNCTIONS PROPOSED - BASE YEAR

	IDR	OR	OSA
BUILDING	36.4%	17.8%	1.2%
EQUIPMENT	32.7%	16.8%	1.7%
INTEREST	38.3%	19.7%	0.4%
OPERATIONS & MNT	29.7%	12.4%	0.9%
LIBRARY	89.5%	4.2%	0.5%

J. PROPOSED METHODOLOGY FOR LIBRARY COSTS:

Standard Method: Yes
Special Study: No

Part I
Summary Data Elements for F&A Rate Proposal - Schedule A

Name of Institution: MICHIGAN TECHNOLOGICAL UNIVERSITY

K. PROCEDURE FOR CLAIMING FRINGE BENEFIT COSTS:

Specific Identification:	No
Negotiated Rate:	Yes
Other (see attached)	No

Part I
Summary Data Elements for F&A Rate Proposal - Schedule B

Name of Institution: MICHIGAN TECHNOLOGICAL UNIVERSITY

Historical Base Year: 07/01/2004 - 06/30/2005

Base Year Rate Calculation Summary by Major Function (dollars in thousands)

	IDR		OR		OSA	
	(\$)	(%)	(\$)	(%)	(\$)	(%)
FACILITIES						
BUILDING (On)	1,913	3.8	938	6.8	62	3.8
EQUIPMENT (On)	1,051	2.1	540	3.9	57	3.5
INTEREST (On)	965	1.9	494	3.6	10	0.6
OPERATIONS & MNT (On)	4,682	9.3	1,958	14.2	139	8.5
LIBRARY (On)	4,545	9.1	214	1.6	23	1.4
UTILITY COST ADJUSTMENT						
		26.2		30.1		17.8
ADMINISTRATIVE						
GENERAL ADMIN (All)	6,254	12.5	2,104	12.5	299	12.5
DEPARTMENT ADMIN (All)	6,193	12.4	2,350	13.9	125	5.2
SPON PROJ ADMIN (All)	19		1,487	8.8	209	8.7
STUDENT SERV ADMIN (All)	6,401	12.8				
26% ADJUSTMENT		-11.7		-9.2		-0.4
		26.0		26.0		26.0
MODIFIED TOTAL DIRECT COST						
ON CAMPUS	50,139	52.3	13,812	56.0	1,633	43.8
OFF CAMPUS		26.0	3,057	26.0	766	26.0
TOTAL MTDC	50,139		16,869		2,399	
COMPOSITION OF RATE BASE						
FED AWARDS - ON (NEG RATE)	204		9,430		5	
FED AWARDS - OFF (NEG RATE)			2,505		284	
FED AWARDS - RES TRN						
FED AWARDS - (LESS THAN NEG)			1,232		879	
NON-FEDERAL SOURCES	49,935		3,703		1,231	
TOTAL	50,139		16,870		2,399	
MISCELLANEOUS STATISTICS						
COST SHARING IN BASE (000's)			1,585		366	
ASSIGNABLE SQUARE FEET (ASF)	484,618		201,494		16,797	
PERCENT OF ASF FINANCED		0.5		0.1		0.0

MichiganTech

Section A

Required Certifications and Assurances



Clean Snowmobile involves everyone from Business students to Mechanical Engineers

A1 – Certificate of F&A Costs

(A21 : K2B)

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

1. I have reviewed the F&A cost proposal submitted herewith;
2. All costs included in this proposal as of June 30, 2005 to establish billing our final F&A costs rate for the period July 1, 2006 to June 30, 2009 are allowable in accordance with the requirements of the Federal agreement(s) to which they apply and with the cost principles applicable to those agreements.
3. This proposal does not include any costs which are unallowable under applicable cost principles such as (without limitation): advertising and public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings; and,
4. All costs included in this proposal are properly allocable to Federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements.

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

Institution: Michigan Technological University

Signature:



Name of Official: Daniel D. Greenlee

Title: Chief Financial Officer and Treasurer of the Board of Control

Date of Execution: April 14, 2006



A2 – Certificate of Final Indirect Costs

(62 FR 239)

This is to certify that I have reviewed this proposal to establish final indirect cost rates for Fiscal Year 2005 and to the best of my knowledge and belief:

- (1) All costs included in this proposal to establish final indirect cost rates for the period July 1, 2006 to June 30, 2009 are allowable in accordance with the cost principles of the Federal Acquisition Regulation (FAR) and its supplements applicable to the contracts to which the final indirect cost rates will apply, and
- (2) This proposal does not include any costs to which are expressly unallowable under applicable cost principles of the FAR or its supplements.

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

Institution: Michigan Technological University

Signature:



Name of Official: Daniel D. Greenlee

Title: Chief Financial Officer and Treasurer of the Board of Control

Date of Execution: April 14, 2006



A3 – Additional Certifications & Assurances

This is to certify that I have reviewed the University's Facilities and Administrative Cost Proposal for Fiscal Year 2005 and attest to the following:

Assurance that Federal Funds are not Used to Subsidize Industry and/or Foreign Government Programs [A-21 G1a(3)]

The fund accounting system used by the University prevents subsidizing industry and/or foreign government programs. Restricted funds, including federal awards, are recorded in separate funds. Direct expenditures from these funds are restricted to the exclusive purpose of the award. Since all restricted funds are allocated to the major functions of the University (Instruction, Research, Other Institutional Activities and other bases), the appropriate share of indirect costs is allocated to industry and/or foreign government expenditures regardless of whether or not overhead is charged on the actual activity.

Certificate of Lobbying (A-21 J24)

To the best of my knowledge and belief, the subject proposal complies with the requirements and standards of OMB Circular A-21, Section J24 Lobbying, in that any institutional costs associated with activities defined as lobbying have been treated as other unallowable activity costs as required by this section.

Certificate of Use Allowance or Depreciation (A-21 J12e) (FOR ONR SCHOOLS)

To the best of my knowledge and belief, the depreciation included in the subject proposal is supported by adequate property records and physical inventories taken at least once every two years to ensure that the assets exist and are usable, used, and needed.

Compliance with 26% Administrative Cap Requirements (21 G8a)

The administrative costs of the University as covered by the relevant parts of Section F of A-21 (General Administration and General Expenses, Department Administration, Sponsored Project Administration) do not exceed 26% of organized research in the proposal covered by this certification.

Assurance that Amounts Equal to Federal Reimbursement of Depreciation or Use Allowance have been Expended or Reserved to Acquire or Improve Research Facilities [A-21 J12f(2)]

The University assures that an amount equivalent to what the University receives from federal agreements for depreciation reimbursed at the full negotiated rate and in the year covered by the subject proposal, has been or will be in the next five years spent for the liquidation of the principal of debts incurred to acquire assets used directly for organized research or to acquire, repair, renovate, or improve buildings and/or equipment directly used for organized research.



Assurance on Executive Compensation

To the best of my knowledge and belief, the University is in compliance with any applicable limitations on individual compensation charged to federal awards.

Institution: Michigan Technological University

Signature: 

Name of Official: Daniel D. Greenlee

Title: Chief Financial Officer and Treasurer of the Board of Control

Date of Execution: April 14, 2006



MichiganTech

Section B

Pre-modification Rate Schedules



*Explore new frontiers in
Graduate School*

Pre-modification Rate Schedules

This section includes three rate schedules (Instruction, Organized Research, and Other Sponsored Programs) based on actual costs for FYE June 30, 2005. In recognition of the 26 point administrative cap, each rate schedule has been subdivided between the Administrative and Facilities components.

Three different bases are used when computing the rate components. The “All” base includes activity that takes place both on and off campus and is used to calculate the Administrative components.

The “On” campus base includes activity that takes place in the University facilities. This base is used when calculating the Depreciation, Interest, Operations & Maintenance, and Library components because only on campus projects benefit from these components.

Organized Research Rate History

ONR						
Equip						
Base Years:	Base Year	Threshold	Projections	Current	Change	Prior
	<u>FY2005</u>	<u>FY2005</u>	<u>FY2005</u>	<u>FY2002</u>		<u>FY1999</u>
Administrative:						
Capped	26.00%	26.00%	26.00%	26.00%		26.00%
Subtotal	26.00%	26.00%	26.00%	26.00%		26.00%
Facilities:						
Buildings	6.79%	6.67%	6.94%	6.17%	10.0%	6.47%
Equipment	3.91%	3.99%	3.91%	3.86%	-	4.10%
Interest	3.58%	3.52%	3.75%	7.69%	-	0.97%
O&M	14.18%	13.95%	14.58%	11.94%	18.8%	12.63%
Library	1.55%	1.54%	1.79%	0.93%	66.7%	0.94%
Voluntary reduction	-0.01%	0.00%	-0.97%	-0.59%		-0.11%
Subtotal	30.00%	29.67%	30.00%	30.00%		25.00%
On Campus Rate	56.00%	55.67%	56.00%	56.00%		51.00%
Off Campus rate	26.00%	26.00%	26.00%	26.00%		26.00%



Organized Research (OR) Component changes greater than 10%

There were three Facilities' component variances that increased more than 10% in comparison to the FY02 rate proposal. They were Buildings, O&M, and Library. Of these, each component has had an increase in allocated expenses as well as a 2.0% decrease in the "OR" base.

There were three **buildings** that were dedicated since the last proposal. They are fully described on this web site: <http://www.mtu.edu/about/>.

The **John and Ruanne Opie Library** is an addition to the J. R. Van Pelt library which was built in 1966. The Van Pelt Library contains 80,000 square feet.

The John and Ruanne Opie Library adds 54,000 square feet, of which 13,400 square feet comprise the imposing study area. This new library is all "student space," highlighted by the facility's electronic services, including twenty-seven public computers, wireless computer access, and a digital studio that allows students and faculty to integrate information from print, the Internet, sound recordings, or video into their work.
<http://www.mtu.edu/dedication/opie.html>.

The **Ann and Kanwal Rekhi Computer Science Hall** is a new building. This computer science hall adds 51,000 square feet to Fisher Hall. Fisher Hall, which opened in 1964, originally housed the mathematics and physics programs.

Facilities for computer science students, faculty, and staff have been inadequate, inefficient, and scattered among three buildings around the campus. Rekhi Hall provides new classrooms—two equipped for high-tech instruction, and two equipped to support distance learning—and it houses several general purpose labs and nine specialty labs, as well as the Computer Science Learning Center. <http://www.mtu.edu/dedication/rekhi.html>.

The **Advanced Technology and Development Center** was financed primarily with federal dollars. Most of its building depreciation is therefore excluded, so this has little impact on our "OR" rate changes.

O&M costs have increased by 18.7%. There was a 16.3% increase in the allocated expenses and a 2.0% decrease in the "OR" base.

The **Library** component increase reflects the new building as described above. There was a 63.2% increase in the allocated expenses and a 2.0% decrease in the "OR" base.



MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Rate Schedule By Direct Group, Indirect Group Report

Direct Cost Group: 90 — INSTRUCTION & DR

Indirect Cost Group	Base Indicator	Base	Allocated Amount	Rate	Capped Rate
Administrative					
20 — GENERAL ADMIN	All	50,138,858	6,254,338	12.47	
30 — DEPARTMENT ADMIN	All	50,138,858	6,193,171	12.35	
60 — SPON PROJ ADMIN	All	50,138,858	18,803	0.04	
70 — STUDENT SERV ADMIN	All	50,138,858	6,400,941	12.77	
Subtotal For Administrative			18,867,253	37.63	26.00
Facilities					
05 — BUILDING	On	50,138,858	1,913,034	3.82	
10 — EQUIPMENT	On	50,138,858	1,050,640	2.10	
12 — INTEREST	On	50,138,858	965,094	1.92	
15 — OPERATIONS & MNT	On	50,138,858	4,681,563	9.34	
80 — LIBRARY	On	50,138,858	4,545,254	9.07	
Subtotal For Facilities			13,155,585	26.25	26.25
On Campus Rate:				63.88	52.25
Off Campus Rate:				37.63	26.00

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Rate Schedule By Direct Group, Indirect Group Report

Direct Cost Group: 91 — ORGANIZED RESEARCH

Indirect Cost Group	Base Indicator	Base	Allocated Amount	Rate	Capped Rate
Administrative					
20 — GENERAL ADMIN	All	16,868,737	2,104,212	12.47	
30 — DEPARTMENT ADMIN	All	16,868,737	2,349,811	13.93	
60 — SPON PROJ ADMIN	All	16,868,737	1,487,066	8.82	
			5,941,089	35.22	26.00
Subtotal For Administrative					
Facilities					
05 — BUILDING	On	13,811,913	937,886	6.79	
10 — EQUIPMENT	On	13,811,913	540,402	3.91	
12 — INTEREST	On	13,811,913	494,276	3.58	
15 — OPERATIONS & MNT	On	13,811,913	1,957,880	14.18	
80 — LIBRARY	On	13,811,913	214,253	1.55	
			4,144,697	30.01	30.01
Subtotal For Facilities					
On Campus Rate:				65.23	56.01
Off Campus Rate:				35.22	26.00

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Rate Schedule By Direct Group, Indirect Group Report

Direct Cost Group: 92 — OTHER SPON ACTIVITIE

Indirect Cost Group	Base Indicator	Base	Allocated Amount	Rate	Capped Rate
Administrative					
20 — GENERAL ADMIN	All	2,398,687	299,213	12.47	
30 — DEPARTMENT ADMIN	All	2,398,687	125,404	5.23	
60 — SPON PROJ ADMIN	All	2,398,687	208,784	8.70	
			633,401	26.40	26.00
Facilities					
05 — BUILDING	On	1,633,107	62,247	3.81	
10 — EQUIPMENT	On	1,633,107	56,558	3.46	
12 — INTEREST	On	1,633,107	10,475	0.64	
15 — OPERATIONS & MNT	On	1,633,107	139,079	8.52	
80 — LIBRARY	On	1,633,107	23,071	1.41	
			291,430	17.84	17.84
On Campus Rate:				44.24	43.84
Off Campus Rate:				26.40	26.00

MichiganTech

Section C

Reconciliation and Stepdown Schedules



Even in winter, students keep their spirits high with Winter Carnival

Reconciliation and Stepdown Schedules

This section includes six schedules (C1 through C6) which describe the flow of costs from the financial statements, to the A-21 Exclusions, to the reclassification of A-21 cost groups, and to the final stepdown of costs. These schedules are summarized into A-21 cost groups and do not reflect the individual cost pools which comprise each cost pool group. Individual cost pool data is supported throughout the remainder of the rate proposal.

The six schedules are described below:

C1 Costs from the University's audited financial statements are summarized by functional categories. All reconciling items are shown in order to arrive at the costs used in the rate calculation. The bottom row represents the total per the proposal and is used as the starting point in Schedule C2.

Copies of the audited financial statements are included as a separate enclosure. Page 35 of the footnotes to the financial statements lists by expense category the financial statement amounts that are reconciled on Schedule C1.

C2 Costs from Schedule C1 are summarized by financial statement categories in the first section of this schedule. The next section shows A-21 exclusions by financial statement category are subtracted, and the net result is used as the starting point for Schedule C3.

C3 Costs from Schedule C2 are summarized by financial statement category at the top of the schedule. Reclassifications to A-21 cost groups are summarized for each financial statement category. Results by A-21 cost group are summed into the final column and are used as the starting point in Schedule C4. Reclassification of accounts into A-21 cost groups required a review of every account. Additional detail on the reclassification of accounts is available upon request.

C4 Costs from Schedule C3 are summarized by A-21 cost group on the first line of the schedule. Adjustments and Transfer groupings and the reclassification of departmental administration are shown in summary. Final costs are shown on the last line and are the starting point for the stepdown in Schedule C5.

C5 Final costs and allocation results for indirect cost groups from Schedule C4 are shown in a traditional stepdown format. Detailed documentation that supports the stepdown is supported throughout the remainder of the rate proposal.

C6 This schedule shows final costs for each individual cost pool and direct base and ties to the results from Schedule C4.



Michigan Technological University
F&A Rate Study
Reconciliation to the Financial Statements
Fiscal Year Ended June 30, 2005

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Student Financial Support	Operations and Maintenance	Depreciation	Auxiliary Activities	Operating Expenses Total
Per Audited Financial Statements:											
Combined totals	46,490,818	31,408,035	5,117,844	10,158,445	5,780,625	15,338,918	1,516,258	10,178,316	9,783,037	20,625,519	156,397,815
Reconciling item - Rounding	-	-	28	-	17	-	-	-	-	-	45
Total	<u>46,490,818</u>	<u>31,408,035</u>	<u>5,117,872</u>	<u>10,158,445</u>	<u>5,780,642</u>	<u>15,338,918</u>	<u>1,516,258</u>	<u>10,178,316</u>	<u>9,783,037</u>	<u>20,625,519</u>	<u>156,397,860</u>
Per F&A Rate Calc:											
Control expenses	<u>46,490,864</u>	<u>31,408,039</u>	<u>5,117,872</u>	<u>10,158,348</u>	<u>5,780,642</u>	<u>15,338,918</u>	<u>1,516,263</u>	<u>10,178,316</u>	<u>9,783,037</u>	<u>20,625,559</u>	<u>156,397,858</u>

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Reconciliation Schedule 2

Item	Instruct	Research	Pub Srvc	Acad Sup	Stu Svc	Inst Sup	Fin Aid	O&M	Deprec	Aux	Total
DOWNLOAD											
ALL FUNDS	46,490,864	31,408,039	5,117,872	10,158,348	5,780,642	15,338,918	1,516,263	10,178,316	9,783,037	20,625,559	156,397,858
TOTAL DOWNLOAD	46,490,864	31,408,039	5,117,872	10,158,348	5,780,642	15,338,918	1,516,263	10,178,316	9,783,037	20,625,559	156,397,858
FB/OTH DISTRIBUTION											
Distributed to											
Distributed from											
TOTAL DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0
EXCLUSIONS											
Capital/Equip	-460,571	-1,330,079	-20,370	-63,234	-13,323	-1,004,089		302,400		-1,128,729	-3,717,995
Plant Funds						-700,110			-9,783,037		-10,483,147
Loan Funds							-45,326				-45,326
Indirect Cost Rec	-127,874	870,745	-737,341	-665	-3,809		-1,057				-1
S&F/Student Aid	-2,225,057	-2,267,537	-186,006	-60,601	-73,593	-19,650	-1,469,880	-2,419		-141,483	-6,446,226
Internal Chrg Admin	-1,607									1,608	1
SubK> \$25000	-412,577	-2,131,850	-53,224								-2,597,651
Fringe Clearing						145,636					145,636
Cost of Sales	-82	-263				-45				-5,610,711	-5,611,101
Outsourced A/P		-4,057	2,306			-1,784					-3,535
Unallowable	-52,645	-2,221	-650	-1,000	-32,314	-280		-2,206		-4,181	-95,497
Accruals	469,382	1,242,102		242,207		1,353,180				1,510,330	4,817,201
TOTAL EXCLUSIONS	-2,811,031	-3,623,160	-995,285	116,707	-123,039	-227,142	-1,516,263	297,775	-9,783,037	-5,373,166	-24,037,641
TOTAL TO RECON3	43,679,833	27,784,879	4,122,587	10,275,055	5,657,603	15,111,776	0	10,476,091	0	15,252,393	132,360,217

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Reconciliation Schedule 3

Cost Group	Instruct	Research	Pub Svc	Acd Sup	Stu Svc	Inst Sup	Fin Aid	O&M	Deprec	Aux	Total
PER RECON2	43,679,833	27,784,879	4,122,587	10,275,055	5,657,603	15,111,776	0	10,476,091	0	15,252,393	132,360,217
DISTRIBUTE TO											
15 OPERATIONS & MNT	298,950	181,109	4,045	4,861	1,065	1,234,174		9,813,208		3,211,587	14,748,999
20 GENERAL ADMIN				2,892,471		9,818,714					12,711,185
30 DEPARTMENT ADMIN	863,656	390,146		2,307,825							3,561,627
60 SPON PROJ ADMIN		439,009				1,142,369					1,581,378
70 STUDENT SERV ADMIN					5,434,036						5,434,036
80 LIBRARY				3,728,160							3,728,160
90 INSTRUCTION & DR	42,382,262	9,535,870	934,693	359,041							53,211,866
91 ORGANIZED RESEARCH	19,425	16,968,919									16,988,344
92 OTHER SPON ACTIVITIE		100,764	2,306,253								2,407,017
95 OTHER INST ACTIVITY	115,540	169,062	877,596	982,697	222,502	2,916,519		662,883		12,040,806	17,987,605
TOTAL	43,679,833	27,784,879	4,122,587	10,275,055	5,657,603	15,111,776	0	10,476,091	0	15,252,393	132,360,217

**Above to
Recon4**

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Reconciliation Schedule 4

Item	BLDG	EQP	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
PER RECON3				14,748,999	12,711,185	3,561,627	1,581,378	5,434,036	3,728,160	53,211,866	16,988,344	2,407,017	17,987,605	132,360,217
BDG/EQP														
BUILDING	5,261,303													5,261,303
EQUIPMENT		3,216,178												3,216,178
TOTAL BD/EQ	5,261,303	3,216,178												8,477,481
ADJUSTMENT														
INTEREST			2,518,010											2,518,010
DISPOSAL OF ASSE				645,500										645,500
TOTAL ADJ			2,518,010	645,500										3,163,510
TRANSFER														
ADMIN SCRUBBING				75,571	-267,436		-86,166						278,031	
DEAN SCRUB						-334,097			334,097					
TOT TRANSFER				75,571	-267,436	-334,097	-86,166		334,097				278,031	
DEPT ADMIN														
SALARIES & WAGES						2,233,417				-2,181,318	-50,703	-1,396		
BENEFITS						783,502				-771,510	-11,466	-526		
OTHER						518,123				-454,277	-57,438	-6,408		
TOT DEPT ADM						3,535,042				-3,407,105	-119,607	-8,330		
TO STEPDOWN	5,261,303	3,216,178	2,518,010	15,470,070	12,443,749	6,762,572	1,495,212	5,434,036	3,728,160	50,138,858	16,868,737	2,398,687	18,265,636	144,001,208

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Stepdown Schedule

Cost Group	Total Cost	BLDG	EQP	INT	O&M	G&A	DA	SPA	SSA	LIBR	Total
INDIRECT POOLS											
05 BUILDING	5,261,303	-5,261,303									
10 EQUIPMENT	3,216,178		-3,216,178								
12 INTEREST	2,518,010			-2,518,010							
15 OPERATIONS & MNT	15,470,070	145,573	103,453	56,709	-15,775,805						
20 GENERAL ADMIN	12,443,749	52,994	280,952	6,227	325,277	-13,109,199					
30 DEPARTMENT ADMIN	6,762,572	242,764	134,360	95,910	606,513	843,566	-8,685,685				
60 SPON PROJ ADMIN	1,495,212	4,540	4,102	312	25,172	186,513		-1,715,851			
70 STUDENT SERV ADMIN	5,434,036	47,086	13,185	4,375	224,416	677,843			-6,400,941		
80 LIBRARY	3,728,160	78,110	19,483	8,892	776,910	465,052				-5,076,607	
DIRECT BASES											
90 INSTRUCTION & DR	50,138,858	1,913,034	1,050,640	965,094	4,681,563	6,254,338	6,193,171	18,803	6,400,941	4,545,254	82,161,696
91 ORGANIZED RESEARCH	16,868,737	937,886	540,402	494,276	1,957,880	2,104,212	2,349,811	1,487,066		214,253	26,954,523
92 OTHER SPON ACTIVITIE	2,398,687	62,247	56,558	10,475	139,079	299,213	125,404	208,784		23,071	3,323,518
95 OTHER INST ACTIVITY	18,265,636	1,777,067	1,013,041	875,744	7,038,990	2,278,462	17,298	1,198		294,030	31,561,466
TOTAL	144,001,208	-2	-2	4	-5		-1			1	144,001,203

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Final Cost Pool Summary Report

Cost Pool	Salaries	Benefits	Other	Amount
Cost Group: 05 —BUILDING				
005 — BUILDING	0	0	5,057,229	5,057,229
010 — CAPITAL IMPROVEMENTS	0	0	204,074	204,074
Total Cost Group: 05	0	0	5,261,303	5,261,303
Cost Group: 10 —EQUIPMENT				
050 — EQUIPMENT BY ROOM	0	0	1,777,940	1,777,940
055 — EQUIPMENT BY DEPT	0	0	1,436,550	1,436,550
060 — EQUIPMENT IN COMMON SPACE	0	0	1,688	1,688
Total Cost Group: 10	0	0	3,216,178	3,216,178
Cost Group: 12 —INTEREST				
090 — INTEREST	0	0	2,351,349	2,351,349
095 — INTEREST INFRASTR.	0	0	166,661	166,661
Total Cost Group: 12	0	0	2,518,010	2,518,010
Cost Group: 15 —OPERATIONS & MNT				
105 — UTILITIES	372,466	146,725	6,432,045	6,951,236
106 — KRC_OM	61,412	23,068	90,843	175,323
110 — BLDG SPECIFIC OM	911	374	273,627	274,912
115 — AUX OM	1,572	0	903,039	904,611
125 — DEPT PAID O&M	0	0	332,138	332,138
130 — BUILDING MAINTENANCE	1,712,701	672,849	648,748	3,034,298
135 — CAMPUS WIDE O&M	1,448,348	573,052	1,776,152	3,797,552
Total Cost Group: 15	3,597,410	1,416,068	10,456,592	15,470,070
Cost Group: 20 —GENERAL ADMIN				
200 — GENERAL ADMIN - GEN	5,457,252	4,052,987	2,933,510	12,443,749
Total Cost Group: 20	5,457,252	4,052,987	2,933,510	12,443,749
Cost Group: 30 —DEPARTMENT ADMIN				
302 — CA-DEAN ENGR	333,982	144,105	127,446	605,533
303 — CA-DEAN FORESTRY	334,831	126,183	53,465	514,479
304 — CA-DEAN ARTS/SCI	221,845	90,957	30,601	343,403
306 — CA-DEAN BUSINESS	498,464	179,040	199,784	877,288
308 — CA-DEAN TECHNOLOGY	273,691	128,034	114,323	516,048
310 — CA- KRC ADMIN	198,737	80,751	91,291	370,779
401 — DA-School of Business	85,041	34,828	2,938	122,807

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Final Cost Pool Summary Report

Cost Pool	Salaries	Benefits	Other	Amount
Cost Group: 30 —DEPARTMENT ADMIN				
403 — DA-Dean of Engineering	19,948	12,785	15,059	47,792
404 — DA-Engineering Fundamentals	45,302	15,272	11,188	71,762
405 — DA-Chemical Engineering	101,787	36,749	15,896	154,432
406 — DA-Chemistry	144,620	47,297	27,729	219,646
407 — DA-Civil & Environmental Engin	168,523	57,993	55,319	281,835
409 — DA-Electrical and Computer Eng	162,236	56,239	46,218	264,693
411 — DA-Geological & Mining Eng & S	77,245	27,870	22,587	127,702
413 — DA-Mechanical Engrg-Engrg Mech	254,240	90,103	69,726	414,069
414 — DA-Materials Science and Engin	98,420	37,415	18,572	154,407
420 — DA-Forestry	178,118	58,993	67,070	304,181
431 — DA-Biological Sciences	70,431	24,445	9,637	104,513
432 — DA-Fine Arts	74,133	27,167	8,949	110,249
433 — DA-Humanities	147,087	47,735	13,104	207,926
434 — DA-Mathematical Sciences	100,965	33,227	8,231	142,423
435 — DA-Computer Sciences	111,120	37,615	19,087	167,822
436 — DA-Physical Education	38,462	14,871	3,631	56,964
437 — DA-Physics	151,057	48,929	23,642	223,628
440 — DA-Social Sciences	48,156	16,493	3,557	68,206
450 — DA-School of Technology	43,588	18,207	6,953	68,748
470 — DA-Institute of Materials Proc	26,829	8,071	8,430	43,330
475 — DA-Keweenaw Research Center	45,053	16,764	50,628	112,445
476 — DA-Biomedical Engineering	41,056	14,434	9,972	65,462
Total Cost Group: 30	4,094,967	1,532,572	1,135,033	6,762,572
Cost Group: 60 —SPON PROJ ADMIN				
600 — SPON PROJ ADMIN	781,718	309,920	403,574	1,495,212
Total Cost Group: 60	781,718	309,920	403,574	1,495,212
Cost Group: 70 —STUDENT SERV ADMIN				
700 — STUDENT SERV ADMIN	2,858,305	1,055,917	1,519,814	5,434,036
Total Cost Group: 70	2,858,305	1,055,917	1,519,814	5,434,036
Cost Group: 80 —LIBRARY				
800 — LIBRARY	870,089	343,702	2,514,369	3,728,160
Total Cost Group: 80	870,089	343,702	2,514,369	3,728,160
Cost Group: 90 —INSTRUCTION & DR				
900 — INSTRUCTION & DR	32,046,879	11,201,104	6,890,875	50,138,858

**MICHIGAN TECHNOLOGICAL UNIVERSITY
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Final Cost Pool Summary Report

Cost Pool	Salaries	Benefits	Other	Amount
Total Cost Group: 90	32,046,879	11,201,104	6,890,875	50,138,858
Cost Group: 91 —ORGANIZED RESEARCH				
910 — ORGANIZED RESEARCH	7,166,415	1,252,097	2,620,525	11,039,037
911 — KEWEENAW RESEARCH CT	847,534	292,433	440,726	1,580,693
912 — FIELD RESEARCH	2,067,781	421,797	1,759,429	4,249,007
Total Cost Group: 91	10,081,730	1,966,327	4,820,680	16,868,737
Cost Group: 92 —OTHER SPON ACTIVITIE				
920 — PUBLIC SERVICE/OSA	1,367,703	369,504	661,480	2,398,687
Total Cost Group: 92	1,367,703	369,504	661,480	2,398,687
Cost Group: 95 —OTHER INST ACTIVITY				
930 — OTHER INST ACTIVITY	1,071,856	381,502	422,551	1,875,909
931 — OTH INST ACT-UNALLOW	1,445,688	621,925	1,963,123	4,030,736
970 — AUXILIARY OPERATIONS	8,197,373	2,639,705	1,521,913	12,358,991
Total Cost Group: 95	10,714,917	3,643,132	3,907,587	18,265,636
TOTAL:	71,870,970	25,891,233	46,239,005	144,001,208

MichiganTech

Section D

Building Charge Schedules



*Construction of the Ann and Kanwal Rekhi Computer Science Hall
and the John & Ruanne Opie Library*

Building Charges Schedules

This section includes the supporting schedules for the allocation of building charges. Building depreciation was calculated for all buildings and improvements based on the following table and a 10% salvage value, with the exception of Land Improvements and Infrastructure. All federal funds have been removed.

<u>Classification</u>	<u>Useful Life</u>	<u>Salvage Value</u>
Land Improvements	20 years	0%
Infrastructure	20 years	0%
Buildings	40 years	10%
Building Components	20 years	10%
Building	20 years	10%
Building Fixtures	10 years	10%

Reconciliation to the Financial Statements:

Amount per Financial Statements, Cost of Capital		See page 27 of the footnotes to the audited financial statements.
Buildings	\$ 272,344,648	
Land improvements	1,323,100	
Infrastructure	2,861,680	
Total per Financials	276,529,428	
Amount per F&A proposal	(276,529,432)	See Building Cost, Schedule D1.
Difference	\$ (4)	Rounding



The schedules listed below support the building component in the proposal:

- D1 Building Calculation by class.** This schedule supports the building costs used as the starting point for the building charges calculation. The final column represents the final building charges used in the allocation of buildings.

- D2 Summary of Building Cost Group Stepdown.** This schedule summarized the allocation results of the Building cost pools that are used in the proposal. The allocation results of the two cost pools are shown in Schedules D3 and D4.

- D3 Allocation of Building Depreciation.** Shows allocation of building depreciation to cost groups on a building-by-building basis.

- D4 Allocation of Capital Improvements.** Shows allocation of capital improvements to cost groups on the basis of FTE's. Student FTE's are allocated to Instruction and Employees are allocated to all functions on the basis of salaries and wages.



MICHIGAN TECHNOLOGICAL UNIVERSITY
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Building Calculation By Class Report

Building Class:	Building Cost	Fed Amount	Total Accepted	Use/Depr Amount
BA — Bldg Additions	1,277,003	0	1,277,003	34,898
BC — Bldg Comp HVAC/Ele	8,000,809	0	8,000,809	360,036
BD — Buildings	251,515,404	2,116,759	249,398,645	4,108,177
BF — Bldg Comp Flx/Finshg	2,097,407	0	2,097,407	188,470
BI — Bldg Improvements	9,454,029	0	9,454,029	365,648
IS — Infrastructure	2,861,680	0	2,861,680	137,918
LI — Land Improvements	1,323,100	0	1,323,100	66,156
TOTAL:	<u>276,529,432</u>	<u>2,116,759</u>	<u>274,412,673</u>	<u>5,261,303</u>

**MICHIGAN TECHNOLOGICAL UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Group: 05 - BUILDING												
005 - BUILDING		142,747	48,708	239,549	3,926	44,841	77,427	1,738,978	930,905	61,495	1,768,652	5,057,228
010 - CAPITAL IMPROVEMENTS		2,826	4,286	3,215	614	2,245	683	174,056	6,981	752	8,415	204,073
Subtotal Cost Group: 05		145,573	52,994	242,764	4,540	47,086	78,110	1,913,034	937,886	62,247	1,777,067	5,261,301

|----- See Rate Schedules -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 005 - BUILDING												
01 - Administration Building		433	19,140		3,926	15,004		336		2,220	11,105	52,164
04 - ROTC Building		58	176			1,342		421			5	2,002
05 - Academic Offices Building		107		1,843				7,576	208	13	62	9,809
07 - Electrical Energy Resources Ct		3,207	20,775	7,983				141,552	29,383		46,171	249,071
08 - Dow Envir Sciences & Engr Bldg		43,606	1,560	67,280				614,081	192,278	7,314	27,552	953,671
09 - Alumni House			957								13	970
10 - Rozsa Cntr for Performing Arts								12,460			580,809	593,269
11 - Walker Arts & Humanities Ctr7		29,390		16,910				151,461		320	3,470	201,551
12 - Minerals & Materials Engr Bldg		8,839	844	63,767				239,444	413,540	27,133	28,603	782,170
13 - Hamar House Counseling Center						4,051		215				4,266
14 - Grover C. Dillman Hall		4		74				837	297	69	29	1,310
15 - Fisher Hall		203		561		70		6,166	1,142	13	608	8,763
16 - Widmaier House		905									78	983
17 - J. R. Van Pelt Library		185					77,427	483			697	78,792
18 - U.J.Noblet Forestry Building		1,124		37,431				156,617	230,911	232	2,746	429,061
19 - Chemical Sciences & Engr Bldg		1,868		12,117				181,099	26,873	288	15,505	237,750
20 - R. L. Smith Building		1,728		18,329				164,231	23,093		493	207,874
21 - Volatile Liquid & Gases Bldg											146	146
23 - Blanche Street House											1,888	1,888
24 - Student Development Complex				895				1,241			451,685	453,821
25 - Sherman Field Press Box											2,943	2,943
26 - MITN Uplink Equipment Bldg											2,987	2,987
27 - Ford Forestry Center											12,332	12,332
28 - Kanwal and Ann Rekhi Hall				5,292				20,163	1,690		4,103	31,248
31 - Douglass Houghton Hall								193			50,009	50,202
32 - Daniell Heights											39,202	39,202
34 - Memorial Union Building											195,636	195,636
36 - Tech House											405	405
37 - Wadsworth Hall											89,489	89,489
38 - West McNair Hall											31,286	31,286
39 - McNair Hall Food Services											62,708	62,708
40 - East McNair Hall								446			43,553	43,999
41 - Central Heating Plant		41,504									3,576	45,080
43 - Lakeside Laboratory		751									65	816
44 - Service and Storage Building		7,884									677	8,561
45 - Kettle-Gundlach House											7,745	7,745

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 005 - BUILDING												
46 - IMR Storage Building											771	771
47 - Vivian House											2,146	2,146
49 - Waste Mgmt Resrces Recvry Bldg								1,401	630	156	147	2,334
50 - Gates Tennis Center											15,900	15,900
51 - O'Connor House											1,394	1,394
52 - Portage Lake Golf Course			290								12,168	12,458
53 - Mont Ripley Ski Hill											15	15
55 - Mont Ripley Storage Building											1,123	1,123
56 - Daniell Heights storage buildi											387	387
57 - Hagen House											1,521	1,521
58 - Golf Course Storage Building											344	344
59 - Golf Course Storage Building											244	244
60 - Golf Course - Cart Storage											897	897
61 - Golf Course - Cart Storage											416	416
62 - Golf Course Cart Storage											271	271
71 - KRC Machine & Vehicle Shops		128		510				92	1,657	5	90	2,482
78 - KRC Engineering Support Facil.		124		493				89	1,600	5	86	2,397
79 - KRC Engineering Support Facili		234		926				168	3,004	9	160	4,501
84 - Harold Meese Center			4,501			24,374		6,328			960	36,163
87 - Technology Center								4,938				4,938
88 - Chemical Storage Building		465	465									930
90 - Sands Pilot Plant									4,599			4,599
92 - Lahti building								2,448				2,448
94 - AMJOCH Observatory								1,350				1,350
95 - ATDC				5,138				23,142		23,718	11,231	63,229
Total Cost Pool: 005		142,747	48,708	239,549	3,926	44,841	77,427	1,738,978	930,905	61,495	1,768,652	5,057,228

|----- See Rate Schedule -----|

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

FTE Allocation Report

Receiving Cost Group	Stat Amount	Percent	Allocate Amt	
Cost Pool: 010 — CAPITAL IMPROVEMENTS				
Step 1:				
EMPLOYEES	1,522	27.04	55,188	
STUDENTS	4,106	72.96	148,886	
	5,628	100.00	204,074	
Step 2: EMPLOYEES				
15 OPERATIONS & MNT	3,597,410	5.12	2,826	
20 GENERAL ADMIN	5,457,252	7.77	4,286	
30 DEPARTMENT ADMIN	4,094,967	5.82	3,215	
60 SPON PROJ ADMIN	781,718	1.11	614	
70 STUDENT SERV ADMIN	2,858,305	4.07	2,245	
80 LIBRARY	870,089	1.24	683	
90 INSTRUCTION & DR	32,046,879	45.61	25,170	See Rate Schedule
91 ORGANIZED RESEARCH	8,888,364	12.65	6,981	See Rate Schedule
92 OTHER SPON ACTIVITIE	957,105	1.36	752	See Rate Schedule
95 OTHER INST ACTIVITY	10,714,917	15.26	8,415	See Rate Schedule
	70,267,006	100.01	55,187	
Step 2: STUDENTS				
90 INSTRUCTION & DR	32,046,879	100.00	148,886	See Rate Schedule
	32,046,879	100.00	148,886	

Total Cost Pool: 010

MichiganTech

Section E

Equipment Charges Schedules



*Chemistry professor Sarah Green works
in her lab with undergrads*

Equipment Charges Schedules

This section includes the supporting schedules for the allocation of equipment charges. The average useful life is specified by the University records and the actual historical data was used. Equipment depreciation was calculated for all equipment using the straight-line method with a 0% salvage value. All federal funds and other sponsored funds used to purchase equipment have been eliminated.

<u>Classification</u>	<u>Useful Life</u>
Computer Equipment	5 years
All Other Equipment	7 years

Reconciliation to the Financial Statements:

Amount per Financial Statements, Cost of Capital Assets		See page 27 of the footnotes to the audited financial statements
Equipment	\$ 33,770,888	
Add: Library books	804,698	
Mineral collections	3,504,869	
Timber holdings	368,394	
Less: Deferred financing costs	<u>(2,171,559)</u>	
Adjusted total per Financials	36,277,290	
 Amount per F&A proposal	 <u>(36,277,450)</u>	See Equipment Cost, Schedule E1
Difference	<u>\$ (160)</u>	Rounding



The schedules listed below support the equipment component in the proposal:

- E1 Equipment Calculation by Class.** This schedule supports the equipment costs used as the starting point for the equipment charges calculation. The final column represents the final equipment charges used in the allocation of equipment.
- E2 Summary of Equipment Cost Group Stepdown.** This schedule summarizes the allocation results of the Equipment cost pool that is used in the proposal. The allocation results of the cost pool are shown in Schedule E3.
- E3 Allocation of Equipment by Room.** This schedule shows the allocation of equipment to cost groups for equipment that was identified to a specific room. Equipment charges were allocated according to the functional use of space for the room.
- E4 Allocation of Equipment by Department.** This schedule shows the allocation of equipment to cost groups for equipment that was identified to a Department. Equipment charges were allocated according to the functional use of space for the room.
- E5 Allocation of Equipment by Building.** This schedule shows the allocation of equipment to cost groups. Square footage by building is shown in Schedule H1 – Square Footage by Building.



MICHIGAN TECHNOLOGICAL UNIVERSITY
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Equipment Calculation By Class Report

Equipment Class	Total Cost	Fed Amount	Private Amount	Other Excl Amt	Total Accepted	Use/Depr Amount
AE — ATHLETICS/SPORTS EQ	141,990	0	0	0	141,990	20,420
AQ — Marine/Boat/Outbd/Ca	217,704	21,628	10,225	0	185,851	26,155
AU — Auto Licensed/Unlice	2,340,163	0	2,610	0	2,337,553	293,844
AV — Audio Visual	1,299,370	60,658	31,611	0	1,207,101	161,278
CE — Computer Equipment	6,042,316	478,784	159,549	0	5,403,983	946,581
CO — Communication equipm	1,544,185	0	0	0	1,544,185	217,633
GR — Grounds/Lawn equip	194,459	6,789	0	0	187,670	24,835
HE — HEAVY EQUIPMENT	283,317	9,500	81,088	0	192,729	24,596
IN — Instructional Equipment	490,599	4,819	12,821	0	472,959	60,561
JA — Janitorial	192,526	0	3,172	0	189,354	24,406
KI — Kitchen/Food Srv Eqp	318,620	0	0	0	318,620	43,411
LB — Library Book Depr	804,698	0	0	804,698	0	0
LE — Laboratory Equipment	2,973,426	741,701	418,671	0	1,813,054	230,724
MA — Lathe/Mill/Grnd/Trac	1,074,964	27,753	74,710	0	972,501	131,668
ME — Minor Eqp < \$500	420	420	0	0	0	0
MI — Miscellaneous	882,834	49,419	29,252	0	804,163	96,667
MN — MINERAL COLLECTIONS	3,504,869	0	0	0	3,504,869	0
MU — Musical instruments	241,694	0	0	0	241,694	33,274
OF — Office Furnishings	645,383	29,586	0	0	615,797	70,246
OM — Off Eq Typewr/Copier	437,133	0	6,990	0	430,143	51,322
PR — Public Relations	17,246	0	0	0	17,246	2,139
RE — Refrigeration equipm	30,127	0	0	0	30,127	3,663
SC — Scientific Equipment	12,231,013	3,569,016	2,694,222	0	5,967,775	752,738
TI — TIMBER	368,394	0	0	0	368,394	0
TOTAL:	36,277,450	5,000,073	3,524,921	804,698	26,947,758	3,216,161

**MICHIGAN TECHNOLOGICAL UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Group: 10 - EQUIPMENT												
050 - EQUIPMENT BY ROOM		3,971	133,766	71,792	2,723	1,380	9,625	692,119	342,343	29,461	490,759	1,777,939
055 - EQUIPMENT BY DEPT		99,431	147,155	62,471	1,379	11,805	9,858	357,604	197,805	27,089	521,953	1,436,550
060 - EQUIPMENT IN COMMON SPACE		51	31	97				917	254	8	329	1,687
Subtotal Cost Group: 10		103,453	280,952	134,360	4,102	13,185	19,483	1,050,640	540,402	56,558	1,013,041	3,216,176

|----- See Rate Schedules -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 050 - EQUIPMENT BY ROOM												
01 - Administration Building			21,804		2,723	1,236		115		759	15,886	42,523
05 - Academic Offices Building				20,951				220				21,171
07 - Electrical Energy Resources Ct			111,500					44,532	14,626		352,149	522,807
08 - Dow Envir Sciences & Engr Bldg								63,603	9,693	854		74,150
09 - Alumni House			462									462
10 - Rozsa Cntr for Performing Arts								3,523			53,600	57,123
11 - Walker Arts & Humanities Ctr7				221				326				547
12 - Minerals & Materials Engr Bldg				639				66,011	101,376	20,670	1,447	190,143
14 - Grover C. Dillman Hall		804		6,294				21,039	45,238	7,162	3,810	84,347
15 - Fisher Hall		486		99		144		24,047	26,632		1,193	52,601
17 - J. R. Van Pelt Library							9,625					9,625
18 - U.J.Noblet Forestry Building				1,152				7,444	26,684			35,280
19 - Chemical Sciences & Engr Bldg		74		23,476				113,334	16,010		5,152	158,046
20 - R. L. Smith Building		1,714		17,287				347,622	39,535		148	406,306
24 - Student Development Complex											35,552	35,552
34 - Memorial Union Building											17,056	17,056
37 - Wadsworth Hall											4,435	4,435
44 - Service and Storage Building		472									40	512
70 - KRC Scientific & Admin Offices		421		1,673				303	5,425	16	291	8,129
98 - Off Campus Sites									57,124			57,124
Total Cost Pool: 050		3,971	133,766	71,792	2,723	1,380	9,625	692,119	342,343	29,461	490,759	1,777,939

|----- See Rate Schedule -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Department Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 055 - EQUIPMENT BY DEPT											
10027 - President		4,132									4,132
20054 - Provost		586									586
20900 - Center Teach/Learn/Faculty D							1,328				1,328
20950 - Center for Int'l Education					2,864						2,864
21002 - School of Business	87		2,642				9,813				12,542
22007 - Dean of Engineering			2,733					10,969	2,689		16,391
22070 - Engineering Fundamentals			1,300				4,111				5,411
22200 - Chemical Engineering			1,863				15,763	6,920	61	80	24,687
22300 - Chemistry			1,061				22,481	1,770	5	3,677	28,994
22400 - Civil & Environmental Engine	34		4,747				48,183	19,999	3,958	1,336	78,257
22500 - Electrical and Computer Engi			6,816				49,185	24,957		11,299	92,257
22550 - Geological & Mining Eng & Sc			1,206				15,908	3,789	674		21,577
22600 - Mechanical Engrg-Engrg Mecha			7,010				47,657	8,832			63,499
22700 - Materials Science and Engine			2,122				10,470	7,676		1,436	21,704
23004 - Forestry			4,278				20,660	51,769	26	507	77,240
24011 - Dean of Science & Arts			263							40	303
24100 - Biological Sciences			1,061				15,240	3,876	43	894	21,114
24200 - Humanities	2,067		2,850				13,770		87		18,774
24219 - Fine Arts			149				5,502			2,524	8,175
24300 - Mathematical Sciences			1,188				5,397	582			7,167
24400 - Computer Sciences			2,019				5,694	645		761	9,119
24500 - Physical Education			87							384	471
24600 - Physics	292		730		199		3,903	3,171	38	1,563	9,896
24800 - Social Sciences			462				3,212	734	145		4,553
24900 - Center for Experimental Comp							2,566	180			2,746
25002 - School of Technology							26,470	57			26,527
25010 - Educational Tech Svcs		1,687					9,377			5,819	16,883
26010 - Department of Education							468				468
26500 - Human Resources		5,328									5,328
27000 - Library						9,858	59				9,917
28009 - Graduate School		1,612					167				1,779
28300 - Institute of Materials Proce			15				337	6,548		207	7,107
28600 - Keweenaw Research Center	3,340		15,893				14,224	43,032	12,245	2,310	91,044
28700 - Extended University Programs									7,098		7,098
28800 - Institutional Analysis		164									164
28900 - Biomedical Engineering			1,976				4,915	2,299		437	9,627

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Department Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 055 - EQUIPMENT BY DEPT											
29100 - Admin Info Svsc		4,420									4,420
29900 - Info Tech Services	1,012	83,347								101,155	185,514
30050 - Educational Opportunity		8,243									8,243
31000 - Enrollment Management:					6,489					102	6,591
31400 - Student Records & Registrati					1,266						1,266
33000 - Counseling Services					457						457
35000 - University Career Center					530						530
37000 - Athletic Director							617			28,826	29,443
38040 - SDC Building Operations										32,822	32,822
38100 - Housing Administration							90			43,056	43,146
38500 - Memorial Union										14,445	14,445
38600 - Merchandising Operations										158,990	158,990
38700 - Daniell Heights Apartments										15,077	15,077
38751 - Portage Lake Golf Course		905								38,516	39,421
38890 - Mont Ripley										25,518	25,518
39000 - Facilities Management	91,991									7,909	99,900
39900 - Occupational Safety & Health	539	481									1,020
40008 - Vice President Administratio										1,657	1,657
41000 - CFO		34,907								48	34,955
41200 - Seaman Mineral Museum							37			2,317	2,354
42001 - Vice Pres for Research		1,186		936						74	2,196
42003 - Research and Spon Programs				443					20		463
63100 - Corporate Services										5,181	5,181
65000 - University Relations	69									12,986	13,055
70000 - Affirmative Programs		157									157
Total Cost Pool: 055	99,431	147,155	62,471	1,379	11,805	9,858	357,604	197,805	27,089	521,953	1,436,550

|----- See Rate Schedule -----|

**MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 060 - EQUIPMENT IN COMMON SPACE												
07 - Electrical Energy Resources Ct		4	29	11				196	41		64	345
08 - Dow Envir Sciences & Engr Bldg		47	2	73				669	209	8	30	1,038
24 - Student Development Complex								1			225	226
28 - Kanwal and Ann Rekhi Hall				13				51	4		10	78
Total Cost Pool: 060		51	31	97				917	254	8	329	1,687

|----- See Rate Schedule -----|

MichiganTech

Section F

Interest Schedules



Students participate in many sports, even Alpine ski racing

Interest Schedule

This section includes the supporting schedule for the expense and allocation of the interest cost pool. The schedule listed below supports the Interest component in the proposal:

Reconciliation to the financial statements:

Amount per Financial Statements, Interest expense	\$ 847,480	See page 16 of the audited financial statements.
Expense reclass on F&A	(12,500)	Service fee for Line of Credit
Expense reclass on F&A	(165,028)	Interest on Infrastructure bond issue
Interest not included in the F&A proposal	(39,131)	Interest on capital equipment leases.
MISBA Interest	1,678,735	See detail above.
Interest included with depreciation on the Financial Statements	43,427	Amortization of deferred financing costs.
Amount per F&A proposal before	\$ 2,352,983	

There are three different interest expense amounts used in this report. The first interest expense is the amount reported in the Non-operating Revenues (Expenses) section of the audited financial statements. The second interest amount included in this report is the interest paid by Michigan's State Building Authority (SBA) on behalf of the University. The amounts presented below were given to us by the SBA. These are the annual amounts for FY2005.

SBA Bond Interest Applicable to MTU Projects

Project	Bond Issue	Bond Interest	
		7/1/04 - 6/30/05	
Ecosystem Sciences	2001 I	\$342,623	
Performing Arts	2001 I	228,043	
Environmental Science	1999 I	1,108,069	
Total paid by State of MI		\$1,678,735	Base Year Proposal
Center for Integrated Learning and Information Technology	2005 II	\$ 875,000	Modification
General Campus Renovation projects		\$ 216,431	Modification

The third interest expense item included in the Interest cost pool is the amortization of the deferred financing costs. This amount (\$ 43,427) was actually part of the depreciation (amortization) expense on the audited financial statements.



- F1 Summary of Interest Group Stepdown.** This schedule summarizes the allocation results of the interest cost pools that are used in the proposal. The allocation results of the cost pools are shown in schedules F2 and F3.
- F2 Allocation of Building Interest.** This schedule shows direct assignment of building interest to cost groups on a building-by-building basis. Square footage by building is shown in Schedule H1 – Square Footage by Building.
- F3 Allocation of Infrastructure Interest.** This schedule shows the allocation of Interest expense from our 2003 bond series to the benefiting cost pools. This bond series was issued primarily for infrastructure (high voltage) improvements.



MICHIGAN TECHNOLOGICAL UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Group: 12 - INTEREST												
090 - INTEREST		56,709	2,289	90,218		1,409		920,715	475,584	9,511	794,915	2,351,350
095 - INTEREST INFRASTR.			3,938	5,692	312	2,966	8,892	44,379	18,692	964	80,829	166,664
Subtotal Cost Group: 12		56,709	6,227	95,910	312	4,375	8,892	965,094	494,276	10,475	875,744	2,518,014

|----- See Rate Schedules -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 090 - INTEREST												
08 - Dow Envir Sciences & Engr Bldg		56,709	2,029	87,493				798,573	250,046	9,511	35,830	1,240,191
10 - Rozsa Cntr for Performing Arts								6,524			304,094	310,618
18A - U.J.Noblet Forestry Addition				2,712				115,234	225,538		3,765	347,249
24 - Student Development Complex				13				18			6,594	6,625
34 - Memorial Union Building											66,995	66,995
37 - Wadsworth Hall											377,581	377,581
84 - Harold Meese Center			260			1,409		366			56	2,091
Total Cost Pool: 090		56,709	2,289	90,218		1,409		920,715	475,584	9,511	794,915	2,351,350

|----- See Rate Schedule -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 095 - INTEREST INFRASTR.												
01 - Administration Building			1,521		312	1,192		27		176	882	4,110
04 - ROTC Building			118			902		283			4	1,307
05 - Academic Offices Building				299				1,231	34	2	10	1,576
07 - Electrical Energy Resources Ct			696	267				4,742	984		1,547	8,236
08 - Dow Envir Sciences & Engr Bldg			14	616				5,624	1,761	67	252	8,334
09 - Alumni House			396								5	401
10 - Rozsa Cntr for Performing Arts								75			3,489	3,564
11 - Walker Arts & Humanities Ctr7				343				3,069		6	70	3,488
12 - Minerals & Materials Engr Bldg			12	918				3,446	5,951	390	412	11,129
13 - Hamar House Counseling Center						196		10				206
14 - Grover C. Dillman Hall				251				2,860	1,016	235	101	4,463
15 - Fisher Hall				360		45		3,958	733	8	390	5,494
16 - Widmaier House											11	11
17 - J. R. Van Pelt Library							8,601	54			78	8,733
18 - U.J.Noblet Forestry Building				300				1,254	1,849	2	22	3,427
18A - U.J.Noblet Forestry Addition				11				477	933		16	1,437
19 - Chemical Sciences & Engr Bldg				434				6,483	962	10	555	8,444
20 - R. L. Smith Building				741				6,638	933		20	8,332
21 - Volatile Liquid & Gases Bldg											17	17
23 - Blanche Street House											2	2
24 - Student Development Complex				34				47			16,945	17,026
25 - Sherman Field Press Box											125	125
26 - MITN Uplink Equipment Bldg											11	11
27 - Ford Forestry Center											1	1
28 - Kanwal and Ann Rekhi Hall				451				1,717	144		349	2,661
31 - Douglass Houghton Hall								20			5,229	5,249
32 - Daniell Heights											16,390	16,390
34 - Memorial Union Building											4,813	4,813
35 - Daniel Heights Nursery											203	203
36 - Tech House											228	228
37 - Wadsworth Hall											15,525	15,525
38 - West McNair Hall											2,727	2,727
39 - McNair Hall Food Services											503	503
40 - East McNair Hall								37			3,649	3,686
41 - Central Heating Plant											11	11
42 - Facilities Management Storage								14	56		63	133

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 095 - INTEREST INFRASTR.												
43 - Lakeside Laboratory											40	40
44 - Service and Storage Building											120	120
45 - Kettle-Gundlach House											521	521
46 - IMR Storage Building											421	421
47 - Vivian House											291	291
49 - Waste Mgmt Resrces Recvry Bldg								317	143	35	33	528
50 - Gates Tennis Center											2,655	2,655
51 - O'Connor House											290	290
52 - Portage Lake Golf Course			7								283	290
53 - Mont Ripley Ski Hill											78	78
54 - Mont Ripley Ski Chalet											329	329
55 - Mont Ripley Storage Building											301	301
56 - Daniell Heights storage buildi											107	107
57 - Hagen House											290	290
58 - Golf Course Storage Building											1	1
59 - Golf Course Storage Building											1	1
6 -				19			291	334	108	26		778
60 - Golf Course - Cart Storage											1	1
61 - Golf Course - Cart Storage											1	1
62 - Golf Course Cart Storage											1	1
70 - KRC Scientific & Admin Offices				129				23	419	1	23	595
71 - KRC Machine & Vehicle Shops				76				14	248	1	13	352
72 - KRC Vehicle Service Bldg				107				19	347	1	18	492
73 - KRC Vehicle Storage Bldg				76				14	245	1	13	349
74 - KRC Engineering Laboratories				83				15	272	1	14	385
75 - KRC Special Projects Facility				15				3	49		2	69
76 - KRC Support Services Facility				17				3	56		3	79
78 - KRC Engineering Support Facil.				75				13	241	1	13	343
79 - KRC Engineering Support Facili				70				13	228	1	12	324
84 - Harold Meese Center			116			631		164			25	936
85 - Fire Hall Building			819									819
86 - MTU Tower Building											1	1
87 - Technology Center								794				794
88 - Chemical Storage Building			47									47
90 - Sands Pilot Plant									980			980
902 - UPPCO Bldg			192									192

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 095 - INTEREST INFRASTR.												
91 - WGGL Transmitter Building											273	273
92 - Lahti building								554				554
94 - AMJOCH Observatory								33				33
Total Cost Pool: 095			3,938	5,692	312	2,966	8,892	44,379	18,692	964	80,829	166,664

|----- See Rate Schedule -----|

MichiganTech

Section G

Operations and Maintenance Schedules



Student resident halls and apartments

Operations and Maintenance Schedules

This section includes the supporting schedules for the expense and allocation of the operations and maintenance (O&M) cost pools. There are credits for work orders requisitioned to the MTU Building Maintenance department. The credit amounts are treated in aggregate and included in the Campus-wide O&M pool. Operations and Maintenance (O&M) has been sub-divided into seven (7) specific areas: Utilities, Keweenaw Research Center (KRC) O&M, Building Specific O&M, Auxiliary O&M, Department Paid O&M, Building Maintenance, and Campus-wide O&M. The schedules listed below support the operations and maintenance component in the proposal:

- G1 Summary of Operations and Maintenance Cost Group Stepdown.** This schedule summarizes the allocation results of the seven O&M cost pools that are used in the proposal. The allocation results of the seven cost pools are shown in schedules G3 through G9.

- G2 Final Costs by Department – All O&M Pools.** This schedule shows the department detail for all operations and maintenance cost pools.

- G3 Allocation of Utilities.** All utility expenses have been pooled together and exact amounts are identified to each building based on meter readings. Auxiliary and KRC utilities were separated to their respective cost pools. Amounts by building are then allocated according to the functional use of space for each building.

- G4 KRC O&M.** This pool includes external payments for equipment maintenance to outside vendors as well as work orders requisitioned to the MTU Building Maintenance department and utilities. KRC-paid-for charges are allocated based on the functional use of space for KRC.

This schedule shows the allocation of KRC O&M costs to cost groups on a building-by-building basis. Square footage by building for KRC is shown in Schedule H1 – Square Footage by Building.

- G5 Allocation of Building Specific O&M.** This pool includes non-capitalized plant accounts which represent renovations and repairs to specific buildings. These amounts are allocated to the buildings to which they correspond. Square footage by building is shown in Schedule H1 – Square Footage by Building.

- G6 Allocation of Auxiliary O&M.** These costs are assigned 100% to the Auxiliary Cost Pool.



G7 Allocation of Department Paid O&M. This pool includes external payments for equipment maintenance to outside vendors as well as work orders requisitioned to the MTU Building Maintenance department. Department paid for charges are allocated based on the functional use of space for the equipment.

This schedule shows the allocation of O&M costs paid directly out of academic departmental budgets to cost groups on a department by department basis. Square footage by department is shown in Schedule H2 – Square Footage by Department.

G8 Allocation of Building Maintenance. Building maintenance costs are allocated to benefiting buildings according to the functional use of space for each building.

G9 Allocation of Campus-wide O&M. This schedule shows the allocation of O&M costs benefiting the entire University to cost groups on a building-by-building basis. Square footage by building is shown in Schedule H1 – Square Footage by Building.



MICHIGAN TECHNOLOGICAL UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Group: 15 - OPERATIONS & MNT												
105 - UTILITIES		261,511	95,458	237,253	7,086	54,524	224,383	1,959,223	798,134	55,023	3,290,255	6,982,850
106 - KRC_OM				39,736				7,196	128,872	385	6,917	183,106
110 - BLDG SPECIFIC OM		34,523	8,766	9,550		16,246	46,849	77,690	15,452	27,597	38,304	274,977
115 - AUX OM											904,941	904,941
125 - DEPT PAID O&M		457	3,232	27,301		2,767		203,897	47,858	2,337	44,287	332,136
130 - BUILDING MAINTENANCE		64,136	120,533	152,111	10,379	77,640	286,064	1,337,529	505,950	29,881	757,915	3,342,138
135 - CAMPUS WIDE O&M			97,288	140,562	7,707	73,239	219,614	1,096,028	461,614	23,856	1,996,371	4,116,279
Subtotal Cost Group: 15		360,627	325,277	606,513	25,172	224,416	776,910	4,681,563	1,957,880	139,079	7,038,990	16,136,427

|----- See Rate Schedules -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 105 — UTILITIES						
20055				4,177,143		4,177,143
22500				101		101
23004				53,720		53,720
29900				5,942		5,942
38040				158,031		158,031
38100				1,288,007		1,288,007
38500				155,104		155,104
38700				460,553		460,553
38751				15,356		15,356
38890				66,482		66,482
39000	372,466	146,725	519,191	51,606		570,797
Subtotal	372,466	146,725	519,191	6,432,045		6,951,236
Plus Cross Allocation:						
005					14,475	14,475
010					293	293
050					393	393
055					10,204	10,204
060					5	5
090					6,244	6,244
Total Cost Pool: 105	372,466	146,725	519,191	6,432,045	31,614	6,982,850

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 106 — KRC_OM						
28600 Keweenaw Research Center	61,412	23,068	84,480	90,843		175,323
Subtotal	61,412	23,068	84,480	90,843		175,323
Plus Cross Allocation:						
005 BUILDING					486	486
010 CAPITAL IMPROVEMENTS					48	48
050 EQUIPMENT BY ROOM					421	421
055 EQUIPMENT BY DEPT					3,340	3,340
105 UTILITIES					3,488	3,488
Total Cost Pool: 106	61,412	23,068	84,480	90,843	7,783	183,106

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 110 — BLDG SPECIFIC OM						
38500 Memorial Union				7,932		7,932
39000 Facilities Management	911	374	1,285	265,695		266,980
Subtotal	911	374	1,285	273,627		274,912
Plus Cross Allocation:						
005 BUILDING					17	17
010 CAPITAL IMPROVEMENTS					1	1
055 EQUIPMENT BY DEPT					18	18
090 INTEREST					13	13
105 UTILITIES					18	18
Total Cost Pool: 110	911	374	1,285	273,627	67	274,979

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 115 — AUX OM						
22300	Chemistry			5		5
23004	Forestry			23,203		23,203
24200	Humanities			14,543		14,543
24900	Center for Experimental Comput			-7,346		-7,346
25010	Educational Tech Svcs			832		832
27000	Library			8,413		8,413
29900	Info Tech Services			111,479		111,479
37000	Athletic Director			28,586		28,586
38040	SDC Building Operations			58,884		58,884
38100	Housing Administration			127,275		127,275
38107	Residence Life			4,036		4,036
38500	Memorial Union			68,335		68,335
38600	Merchandising Operations			33,201		33,201
38700	Daniell Heights Apartments			138,060		138,060
38751	Portage Lake Golf Course			29,469		29,469
38890	Mont Ripley			7,585		7,585
38900	Rozsa Ctr for Performing Arts			116		116
39000	Facilities Management	1,572	1,572	11,776		13,348
41200	Seaman Mineral Museum			1,305		1,305
65000	University Relations			243,282		243,282
Subtotal		1,572	1,572	903,039		904,611
Plus Cross Allocation:						
005	BUILDING				66	66
010	CAPITAL IMPROVEMENTS				1	1
050	EQUIPMENT BY ROOM				1	1
055	EQUIPMENT BY DEPT				40	40
090	INTEREST				26	26
105	UTILITIES				169	169
110	BLDG SPECIFIC OM				27	27
Total Cost Pool: 115		1,572	1,572	903,039	330	904,941

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 125 — DEPT PAID O&M						
10027	President			342		342
20054	Provost			1,925		1,925
20950	Center for Int'l Education			2,315		2,315
22007	Dean of Engineering			986		986
22070	Engineering Fundamentals			12,243		12,243
22200	Chemical Engineering			35,582		35,582
22300	Chemistry			32,330		32,330
22400	Civil & Environmental Engineer			32,471		32,471
22500	Electrical and Computer Engine			3,225		3,225
22550	Geological & Mining Eng & Scie			4,947		4,947
22600	Mechanical Engrg-Engrg Mechani			101,355		101,355
22700	Materials Science and Engineer			1,926		1,926
23004	Forestry			583		583
24100	Biological Sciences			23,041		23,041
24200	Humanities			369		369
24219	Fine Arts			5,188		5,188
24300	Mathematical Sciences			7,324		7,324
24400	Computer Sciences			8,945		8,945
24500	Physical Education			2,160		2,160
24600	Physics			10,815		10,815
24700	ROTC - Army/Air Force			307		307
24800	Social Sciences			6,121		6,121
26010	Department of Education			3,859		3,859
28900	Biomedical Engineering			557		557
29900	Info Tech Services			2,148		2,148
38040	SDC Building Operations			13,264		13,264
38900	Rozsa Ctr for Performing Arts			4,008		4,008
41200	Seaman Mineral Museum			196		196
63100	Corporate Services			91		91
65000	University Relations			13,515		13,515
Subtotal				332,138		332,138
Total Cost Pool: 125				332,138		332,138

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 130 — BUILDING MAINTENANCE						
10027				21		21
22007				1,094		1,094
22200				87		87
22300				55		55
22400				154		154
22500				177		177
22550				77		77
22600				522		522
22700				150		150
23004				4,068		4,068
24100				340		340
24200				287		287
24600				26		26
25002				482		482
25010				93		93
26010				16		16
26500				23		23
27000				125		125
28700				37		37
29100				53		53
29900				112		112
31000				70		70
31400				195		195
32000				22		22
33000				28		28
38040				138		138
38100				134,664		134,664
38500				31,966		31,966
38700				22,520		22,520
38900				185		185
39000	1,712,701	672,849	2,385,550	350,339		2,735,889
39900				100,166		100,166
41000				18		18
42001				337		337
65000				101		101
Subtotal	1,712,701	672,849	2,385,550	648,748		3,034,298
Plus Cross Allocation:						
005	BUILDING				66,543	66,543
010	CAPITAL IMPROVEMENTS				1,345	1,345
050	EQUIPMENT BY ROOM				1,811	1,811
055	EQUIPMENT BY DEPT				46,898	46,898
060	EQUIPMENT IN COMMON SPACE				26	26
090	INTEREST				28,717	28,717
105	UTILITIES				142,819	142,819
110	BLDG SPECIFIC OM				19,683	19,683
Total Cost Pool: 130	1,712,701	672,849	2,385,550	648,748	307,842	3,342,140

See Allocation
Schedule

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 135 — CAMPUS WIDE O&M						
20055				67,753		67,753
38040	64,355	26,365	90,720	2,905		93,625
38890				5,910		5,910
39000	1,272,069	504,814	1,776,883	464,384		2,241,267
39900	57,906	20,320	78,226	11,004		89,230
40008	54,018	21,553	75,571	241,085		316,656
41000				983,111		983,111
Subtotal	1,448,348	573,052	2,021,400	1,776,152		3,797,552
Plus Cross Allocation:						
005					61,160	61,160
010					1,138	1,138
050					1,345	1,345
055					38,931	38,931
060					20	20
090					21,709	21,709
105					115,017	115,017
110					14,813	14,813
125					457	457
130					64,136	64,136
Total Cost Pool: 135	1,448,348	573,052	2,021,400	1,776,152	318,726	4,116,278

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 105 - UTILITIES												
01 - Administration Building		710	34,544		7,086	27,079		607		4,007	20,040	94,073
04 - ROTC Building		459	1,548			11,820		3,710			44	17,581
05 - Academic Offices Building		380		7,016				28,839	794	48	235	37,312
07 - Electrical Energy Resources Ct		5,137	37,132	14,268				253,005	52,518		82,523	444,583
08 - Dow Envir Sciences & Engr Bldg		24,932	1,002	43,224				394,519	123,530	4,699	17,702	609,608
09 - Alumni House			18,296								240	18,536
10 - Rozsa Cntr for Performing Arts								1,454			67,766	69,220
11 - Walker Arts & Humanities Ctr7		12,017		7,533				67,470		143	1,545	88,708
12 - Minerals & Materials Engr Bldg		5,462	564	42,579				159,884	276,134	18,117	19,099	521,839
13 - Hamar House Counseling Center						3,582		190				3,772
14 - Grover C. Dillman Hall		434		8,888				101,260	35,977	8,336	3,574	158,469
15 - Fisher Hall		5,174		15,117		1,880		166,125	30,769	354	16,376	235,795
16 - Widmaier House		5,074									491	5,565
17 - J. R. Van Pelt Library		476					224,383	1,399			2,021	228,279
18 - U.J.Noblet Forestry Building		565		21,194				88,680	130,746	131	1,555	242,871
19 - Chemical Sciences & Engr Bldg		3,781		27,581				412,203	61,165	655	35,290	540,675
20 - R. L. Smith Building		1,984		23,692				212,284	29,850		638	268,448
23 - Blanche Street House											899	899
24 - Student Development Complex				1,383				1,918			697,992	701,293
27 - Ford Forestry Center											60,469	60,469
28 - Kanwal and Ann Rekhi Hall				6,991				26,635	2,232		5,419	41,277
31 - Douglass Houghton Hall								989			256,901	257,890
32 - Daniell Heights											510,452	510,452
34 - Memorial Union Building											172,140	172,140
37 - Wadsworth Hall											711,791	711,791
38 - West McNair Hall											446,137	446,137
41 - Central Heating Plant		158,695									15,378	174,073
43 - Lakeside Laboratory		8,553									828	9,381
44 - Service and Storage Building		24,190									2,338	26,528
45 - Kettle-Gundlach House											5,926	5,926
46 - IMR Storage Building											228	228
49 - Waste Mgmt Resrces Recvry Bldg								2,551	1,148	283	268	4,250
50 - Gates Tennis Center											31,323	31,323
52 - Portage Lake Golf Course			321								13,445	13,766
54 - Mont Ripley Ski Chalet											75,524	75,524
70 - KRC Scientific & Admin Offices		3,488		13,862				2,511	44,953	130	2,411	67,355

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 105 - UTILITIES												
84 - Harold Meese Center			1,877			10,163		2,639			400	15,079
85 - Fire Hall Building			174									174
86 - MTU Tower Building											2,267	2,267
87 - Technology Center								12,150				12,150
90 - Sands Pilot Plant									8,318			8,318
92 - Lahti building								353				353
94 - AMJOCH Observatory								168				168
95 - ATDC				3,925				17,680		18,120	8,580	48,305
Total Cost Pool: 105		261,511	95,458	237,253	7,086	54,524	224,383	1,959,223	798,134	55,023	3,290,255	6,982,850

|----- See Rate Schedule -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 106 - KRC_OM												
70 - KRC Scientific & Admin Offices				7,906				1,432	25,639	74	1,375	36,426
71 - KRC Machine & Vehicle Shops				4,678				847	15,176	45	819	21,565
72 - KRC Vehicle Service Bldg				6,548				1,188	21,240	63	1,143	30,182
73 - KRC Vehicle Storage Bldg				4,632				841	15,022	45	807	21,347
74 - KRC Engineering Laboratories				5,138				932	16,653	51	892	23,666
75 - KRC Special Projects Facility				921				165	2,984	11	159	4,240
76 - KRC Support Services Facility				1,046				188	3,393	11	182	4,820
78 - KRC Engineering Support Facil.				4,564				824	14,806	45	795	21,034
79 - KRC Engineering Support Facili				4,303				779	13,959	40	745	19,826
Total Cost Pool: 106				39,736				7,196	128,872	385	6,917	183,106

|----- See Rate Schedule -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 110 - BLDG SPECIFIC OM												
07 - Electrical Energy Resources Ct		797	5,757	2,212				39,223	8,142		12,794	68,925
11 - Walker Arts & Humanities Ctr7		416		260				2,340		5	53	3,074
12 - Minerals & Materials Engr Bldg		83	9	645				2,424	4,186	275	290	7,912
14 - Grover C. Dillman Hall		2		52				601	213	49	21	938
16 - Widmaier House		33,114									3,204	36,318
17 - J. R. Van Pelt Library		99					46,849	292			422	47,662
18 - U.J.Noblet Forestry Building		12		472				1,973	2,909	3	35	5,404
20 - R. L. Smith Building				2				16	2			20
34 - Memorial Union Building											7,934	7,934
84 - Harold Meese Center			3,000			16,246		4,218			640	24,104
95 - ATDC				5,907				26,603		27,265	12,911	72,686
Total Cost Pool: 110		34,523	8,766	9,550		16,246	46,849	77,690	15,452	27,597	38,304	274,977

|----- See Rate Schedule -----|

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Allocation by Cost Pool Report

Receiving Cost Group	Stat Amount	Percent	Allocated Amount	
Cost Pool: 115 — AUX OM				
95 — OTHER INST ACTIVITY	100	100.00	904,941	See Rate Schedule
Total Cost Pool: 115	100	100.00	904,941	

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Allocation by Department Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 125 - DEPT PAID O&M											
10027 - President		342									342
20054 - Provost		1,925									1,925
20950 - Center for Int'l Education					2,315						2,315
22007 - Dean of Engineering			164					660	162		986
22070 - Engineering Fundamentals			2,942				9,301				12,243
22200 - Chemical Engineering			2,685				22,720	9,974	88	116	35,583
22300 - Chemistry			1,184				25,067	1,974	5	4,100	32,330
22400 - Civil & Environmental Engine	14		1,970				19,992	8,298	1,642	554	32,470
22500 - Electrical and Computer Engi			238				1,719	872		395	3,224
22550 - Geological & Mining Eng & Sc			276				3,647	869	155		4,947
22600 - Mechanical Engrg-Engrg Mecha			11,189				76,069	14,097			101,355
22700 - Materials Science and Engine			188				929	681		127	1,925
23004 - Forestry			32				156	391		4	583
24100 - Biological Sciences			1,158				16,631	4,230	47	976	23,042
24200 - Humanities	41		56				271		2		370
24219 - Fine Arts			94				3,492			1,602	5,188
24300 - Mathematical Sciences			1,214				5,515	595			7,324
24400 - Computer Sciences			1,980				5,586	632		746	8,944
24500 - Physical Education			397							1,763	2,160
24600 - Physics	319		798		218		4,265	3,466	41	1,708	10,815
24700 - ROTC - Army/Air Force					234		73				307
24800 - Social Sciences			622				4,318	986	195		6,121
26010 - Department of Education							3,859				3,859
28900 - Biomedical Engineering			114				284	133		25	556
29900 - Info Tech Services	12	965								1,171	2,148
38040 - SDC Building Operations										13,264	13,264
38900 - Rozsa Ctr for Performing Art										4,008	4,008
41200 - Seaman Mineral Museum							3			193	196
63100 - Corporate Services										91	91
65000 - University Relations	71									13,444	13,515
Total Cost Pool: 125	457	3,232	27,301		2,767		203,897	47,858	2,337	44,287	332,136

|----- See Rate Schedule -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 130 - BUILDING MAINTENANCE												
01 - Administration Building		552	50,595		10,379	39,661		889		5,868	29,354	137,298
04 - ROTC Building		497	3,928			29,989		9,413			111	43,938
05 - Academic Offices Building		373		9,956				40,926	1,126	68	333	52,782
07 - Electrical Energy Resources Ct		1,499	23,149	8,895				157,729	32,741		51,447	275,460
08 - Dow Envir Sciences & Engr Bldg		5,085	475	20,492				187,039	58,565	2,228	8,392	282,276
09 - Alumni House			13,165								173	13,338
11 - Walker Arts & Humanities Ctr7		10,694		11,397				102,080		216	2,338	126,725
12 - Minerals & Materials Engr Bldg		2,471	404	30,520				114,600	197,924	12,986	13,690	372,595
13 - Hamar House Counseling Center						6,500		346				6,846
14 - Grover C. Dillman Hall		173		8,349				95,113	33,793	7,830	3,357	148,615
15 - Fisher Hall		2,999		11,980		1,490		131,646	24,383	281	12,977	185,756
16 - Widmaier House		1,669									380	2,049
17 - J. R. Van Pelt Library		259					286,064	1,783			2,576	290,682
18 - U.J.Noblet Forestry Building		114		9,966				41,698	61,478	62	731	114,049
18A - U.J.Noblet Forestry Addition				373				15,865	31,051		518	47,807
19 - Chemical Sciences & Engr Bldg		842		14,427				215,616	31,994	342	18,459	281,680
20 - R. L. Smith Building		879		24,639				220,774	31,044		663	277,999
21 - Volatile Liquid & Gases Bldg											555	555
23 - Blanche Street House											62	62
24 - Student Development Complex				1,117				1,549			563,577	566,243
41 - Central Heating Plant		1,654									376	2,030
42 - Facilities Management Storage		9,305						463	1,851		2,114	13,733
43 - Lakeside Laboratory		5,880									1,335	7,215
44 - Service and Storage Building		17,617									3,998	21,615
45 - Kettle-Gundlach House											17,339	17,339
46 - IMR Storage Building											13,995	13,995
85 - Fire Hall Building			27,243									27,243
88 - Chemical Storage Building		1,574	1,574									3,148
91 - WGGL Transmitter Building											9,065	9,065
Total Cost Pool: 130		64,136	120,533	152,111	10,379	77,640	286,064	1,337,529	505,950	29,881	757,915	3,342,138

|----- See Rate Schedule -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 135 - CAMPUS WIDE O&M												
01 - Administration Building			37,571		7,707	29,452		660		4,358	21,797	101,545
04 - ROTC Building			2,917			22,269		6,990			83	32,259
05 - Academic Offices Building				7,394				30,392	836	50	247	38,919
07 - Electrical Energy Resources Ct			17,190	6,605				117,127	24,313		38,204	203,439
08 - Dow Envir Sciences & Engr Bldg			353	15,217				138,892	43,489	1,654	6,231	205,836
09 - Alumni House			9,776								128	9,904
10 - Rozsa Cntr for Performing Arts								1,849			86,186	88,035
11 - Walker Arts & Humanities Ctr7				8,463				75,803		160	1,737	86,163
12 - Minerals & Materials Engr Bldg			300	22,664				85,100	146,975	9,643	10,165	274,847
13 - Hamar House Counseling Center						4,827		257				5,084
14 - Grover C. Dillman Hall				6,200				70,630	25,094	5,815	2,493	110,232
15 - Fisher Hall				8,897		1,107		97,758	18,106	208	9,636	135,712
16 - Widmaier House											282	282
17 - J. R. Van Pelt Library							212,427	1,324			1,913	215,664
18 - U.J.Noblet Forestry Building				7,400				30,964	45,652	46	543	84,605
18A - U.J.Noblet Forestry Addition				277				11,781	23,057		385	35,500
19 - Chemical Sciences & Engr Bldg				10,713				160,112	23,758	254	13,708	208,545
20 - R. L. Smith Building				18,297				163,943	23,053		493	205,786
21 - Volatile Liquid & Gases Bldg											412	412
23 - Blanche Street House											46	46
24 - Student Development Complex				829				1,150			418,501	420,480
25 - Sherman Field Press Box											3,093	3,093
26 - MITN Uplink Equipment Bldg											275	275
27 - Ford Forestry Center											23	23
28 - Kanwal and Ann Rekhi Hall				11,130				42,405	3,553		8,628	65,716
31 - Douglass Houghton Hall								497			129,146	129,643
32 - Daniell Heights											404,810	404,810
34 - Memorial Union Building											118,870	118,870
35 - Daniel Heights Nursery											5,017	5,017
36 - Tech House											5,636	5,636
37 - Wadsworth Hall											383,439	383,439
38 - West McNair Hall											67,360	67,360
39 - McNair Hall Food Services											12,418	12,418
40 - East McNair Hall								923			90,113	91,036
41 - Central Heating Plant											280	280
42 - Facilities Management Storage								344	1,375		1,569	3,288

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 135 - CAMPUS WIDE O&M												
43 - Lakeside Laboratory											992	992
44 - Service and Storage Building											2,969	2,969
45 - Kettle-Gundlach House											12,876	12,876
46 - IMR Storage Building											10,392	10,392
47 - Vivian House											7,183	7,183
49 - Waste Mgmt Resrces Recvry Bldg								7,838	3,526	871	825	13,060
50 - Gates Tennis Center											65,564	65,564
51 - O'Connor House											7,160	7,160
52 - Portage Lake Golf Course			167								7,006	7,173
53 - Mont Ripley Ski Hill											1,925	1,925
54 - Mont Ripley Ski Chalet											8,120	8,120
55 - Mont Ripley Storage Building											7,423	7,423
56 - Daniell Heights storage buildi											2,639	2,639
57 - Hagen House											7,160	7,160
58 - Golf Course Storage Building											23	23
59 - Golf Course Storage Building											23	23
6 -				458			7,187	8,241	2,671	641		19,198
60 - Golf Course - Cart Storage											23	23
61 - Golf Course - Cart Storage											23	23
62 - Golf Course Cart Storage											23	23
70 - KRC Scientific & Admin Offices				3,187				577	10,335	30	554	14,683
71 - KRC Machine & Vehicle Shops				1,885				341	6,117	18	330	8,691
72 - KRC Vehicle Service Bldg				2,639				479	8,562	25	461	12,166
73 - KRC Vehicle Storage Bldg				1,867				339	6,055	18	325	8,604
74 - KRC Engineering Laboratories				2,072				376	6,713	21	359	9,541
75 - KRC Special Projects Facility				371				66	1,203	5	64	1,709
76 - KRC Support Services Facility				422				76	1,368	5	73	1,944
78 - KRC Engineering Support Facil.				1,840				332	5,968	18	321	8,479
79 - KRC Engineering Support Facili				1,735				314	5,627	16	300	7,992
84 - Harold Meese Center			2,878			15,584		4,046			614	23,122
85 - Fire Hall Building			20,230									20,230
86 - MTU Tower Building											23	23
87 - Technology Center								19,614				19,614
88 - Chemical Storage Building			1,168									1,168
90 - Sands Pilot Plant									24,208			24,208
902 - UPPCO Bldg			4,738									4,738

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Pool: 135 - CAMPUS WIDE O&M												
91 - WGGL Transmitter Building											6,731	6,731
92 - Lahti building								13,682				13,682
94 - AMJOCH Observatory								806				806
Total Cost Pool: 135			97,288	140,562	7,707	73,239	219,614	1,096,028	461,614	23,856	1,996,371	4,116,279

|----- See Rate Schedule -----|

MichiganTech

Section H

Space Schedules



A campus tour is a great way to get the inside story (outside) of Michigan Tech

Space Schedules

Building, equipment, interest, and operations & maintenance related costs are allocated on the basis of functional use of square footage. A space survey was conducted of the entire University to reflect the functional use of space for the fiscal year July 1, 2004 through June 30, 2005. Any space classified as organized research space was required to be supported by the account/grant number occupying that space.

Final space results are summarized in two formats:

- H1 Square Footage by Building.** This schedule summarizes the square footage on a building-by-building basis.
- H2 Square Footage by Department.** This schedule summarizes square footage on a department-by-department basis.



MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

ASF by Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
01 - Administration Building	371	16,399		3,364	12,855		288		1,902	9,514	44,693
04 - ROTC Building	424	1,273			9,720		3,051			36	14,504
05 - Academic Offices Building	187		3,227				13,265	365	22	108	17,174
07 - Electrical Energy Resources Ct	1,158	7,503	2,883				51,123	10,612		16,675	89,954
08 - Dow Envir Sciences & Engr Bldg	4,305	154	6,642				60,623	18,982	722	2,720	94,148
09 - Alumni House		4,267								56	4,323
10 - Rozsa Cntr for Performing Arts							807			37,618	38,425
11 - Walker Arts & Humanities Ctr7	6,420		3,694				33,086		70	758	44,028
12 - Minerals & Materials Engr Bldg	1,371	131	9,892				37,144	64,151	4,209	4,437	121,335
13 - Hamar House Counseling Center					2,107		112				2,219
14 - Grover C. Dillman Hall	149		2,706				30,828	10,953	2,538	1,088	48,262
15 - Fisher Hall	1,407		3,883		483		42,669	7,903	91	4,206	60,642
16 - Widmaier House	1,430									123	1,553
17 - J. R. Van Pelt Library	222					92,719	578			835	94,354
18 - U.J.Noblet Forestry Building	97		3,230				13,515	19,926	20	237	37,025
18A - U.J.Noblet Forestry Addition			121				5,142	10,064		168	15,495
19 - Chemical Sciences & Engr Bldg	721		4,676				69,885	10,370	111	5,983	91,746
20 - R. L. Smith Building	753		7,986				71,557	10,062		215	90,573
21 - Volatile Liquid & Gases Bldg										180	180
23 - Blanche Street House										20	20
24 - Student Development Complex			362				502			182,666	183,530
25 - Sherman Field Press Box										1,350	1,350
26 - MITN Uplink Equipment Bldg										120	120
27 - Ford Forestry Center										10	10
28 - Kanwal and Ann Rekhi Hall			4,858				18,509	1,551		3,766	28,684
31 - Douglass Houghton Hall							217			56,369	56,586
32 - Daniell Heights										176,690	176,690
34 - Memorial Union Building										51,884	51,884
35 - Daniel Heights Nursery										2,190	2,190
36 - Tech House										2,460	2,460
37 - Wadsworth Hall										167,362	167,362
38 - West McNair Hall										29,401	29,401
39 - McNair Hall Food Services										5,420	5,420
40 - East McNair Hall							403			39,332	39,735
41 - Central Heating Plant	1,416									122	1,538
42 - Facilities Management Storage	7,965						150	600		685	9,400
43 - Lakeside Laboratory	5,033									433	5,466
44 - Service and Storage Building	15,081									1,296	16,377

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

ASF by Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
45 - Kettle-Gundlach House										5,620	5,620
46 - IMR Storage Building										4,536	4,536
47 - Vivian House										3,135	3,135
49 - Waste Mgmt Resrces Recvry Bldg							3,421	1,539	380	360	5,700
50 - Gates Tennis Center										28,617	28,617
51 - O'Connor House										3,125	3,125
52 - Portage Lake Golf Course		73								3,058	3,131
53 - Mont Ripley Ski Hill										840	840
54 - Mont Ripley Ski Chalet										3,544	3,544
55 - Mont Ripley Storage Building										3,240	3,240
56 - Daniell Heights storage buildi										1,152	1,152
57 - Hagen House										3,125	3,125
58 - Golf Course Storage Building										10	10
59 - Golf Course Storage Building										10	10
6 -			200			3,137	3,597	1,166	280		8,380
60 - Golf Course - Cart Storage										10	10
61 - Golf Course - Cart Storage										10	10
62 - Golf Course Cart Storage										10	10
70 - KRC Scientific & Admin Offices	350		1,391				252	4,511	13	242	6,759
71 - KRC Machine & Vehicle Shops	207		823				149	2,670	8	144	4,001
72 - KRC Vehicle Service Bldg	290		1,152				209	3,737	11	201	5,600
73 - KRC Vehicle Storage Bldg	205		815				148	2,643	8	142	3,961
74 - KRC Engineering Laboratories	228		904				164	2,930	9	157	4,392
75 - KRC Special Projects Facility	41		162				29	525	2	28	787
76 - KRC Support Services Facility	46		184				33	597	2	32	894
78 - KRC Engineering Support Facil.	202		803				145	2,605	8	140	3,903
79 - KRC Engineering Support Facil	191		757				137	2,456	7	131	3,679
84 - Harold Meese Center		1,256			6,802		1,766			268	10,092
85 - Fire Hall Building		8,830									8,830
86 - MTU Tower Building										10	10
87 - Technology Center							8,561				8,561
88 - Chemical Storage Building	510	510									1,020
90 - Sands Pilot Plant								10,566			10,566
902 - UPPCO Bldg		2,068									2,068
91 - WGGL Transmitter Building										2,938	2,938
92 - Lahti building							5,972				5,972
94 - AMJOCH Observatory							352				352
95 - ATDC			1,383				6,229		6,384	3,023	17,019

MICHIGAN TECHNOLOGICAL UNIVERSITY
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ASF by Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
98 - Off Campus Sites								10			10
99 - Miscellaneous Bldg Sites										10	10
Total:	50,780	42,464	62,734	3,364	31,967	95,856	484,618	201,494	16,797	874,401	1,864,475

MICHIGAN TECHNOLOGICAL UNIVERSITY
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ASF by Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
10027 - President		2,547									2,547
20054 - Provost		1,260									1,260
20055 - University Wide Commitments		285					71,214	1,509		130	73,138
20900 - Center Teach/Learn/Faculty D							1,766				1,766
20950 - Center for Int'l Education					1,349						1,349
21002 - School of Business	81		2,462				9,143				11,686
22007 - Dean of Engineering			3,398					13,637	3,343		20,378
22070 - Engineering Fundamentals			1,350				4,268				5,618
22200 - Chemical Engineering			3,156				26,704	11,723	103	136	41,822
22300 - Chemistry			1,722				36,471	2,872	8	5,965	47,038
22400 - Civil & Environmental Engine	29		3,998				40,582	16,844	3,334	1,125	65,912
22500 - Electrical and Computer Engi			2,883				20,804	10,556		4,779	39,022
22550 - Geological & Mining Eng & Sc			1,945				25,663	6,112	1,088		34,808
22600 - Mechanical Engrg-Engrg Mecha			7,986				54,295	10,062			72,343
22700 - Materials Science and Engine			4,661				22,996	16,860		3,154	47,671
23004 - Forestry			3,351				16,185	40,556	20	397	60,509
24011 - Dean of Science & Arts			911							138	1,049
24100 - Biological Sciences			2,055				29,521	7,508	84	1,732	40,900
24200 - Humanities	1,666		2,297				11,097		70		15,130
24219 - Fine Arts			486				17,971			8,243	26,700
24300 - Mathematical Sciences			2,115				9,609	1,037			12,761
24400 - Computer Sciences			4,858				13,702	1,551		1,831	21,942
24500 - Physical Education			362							1,608	1,970
24600 - Physics	707		1,768		483		9,455	7,682	91	3,787	23,973
24700 - ROTC - Army/Air Force					9,720		3,051				12,771
24800 - Social Sciences			965				6,703	1,531	302		9,501
24900 - Center for Experimental Comp							2,204	155			2,359
25002 - School of Technology							25,877	56			25,933
25010 - Educational Tech Svcs		1,161					6,453			4,004	11,618
26010 - Department of Education							4,014				4,014
26500 - Human Resources		2,337									2,337
27000 - Library						95,856	578				96,434
28009 - Graduate School		2,784					288				3,072
28300 - Institute of Materials Proce			62				1,376	26,743		847	29,028
28600 - Keweenaw Research Center	1,760		8,374				7,495	22,674	6,452	1,217	47,972
28700 - Extended University Programs									1,840		1,840
28800 - Institutional Analysis		1,335									1,335
28900 - Biomedical Engineering			1,569				3,903	1,826		347	7,645

MICHIGAN TECHNOLOGICAL UNIVERSITY
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ASF by Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
29100 - Admin Info Svsc		1,871									1,871
29900 - Info Tech Services	77	6,342								7,697	14,116
30050 - Educational Opportunity		4,267									4,267
31000 - Enrollment Management:					5,045					79	5,124
31400 - Student Records & Registrati					4,018						4,018
32000 - Office of Student Affairs					2,443					1,185	3,628
33000 - Counseling Services					2,107						2,107
35000 - University Career Center					6,802						6,802
37000 - Athletic Director							502			23,457	23,959
38040 - SDC Building Operations										184,531	184,531
38100 - Housing Administration							620			296,463	297,083
38500 - Memorial Union										47,988	47,988
38600 - Merchandising Operations										15,874	15,874
38700 - Daniell Heights Apartments										191,877	191,877
38751 - Portage Lake Golf Course		73								3,108	3,181
38890 - Mont Ripley										7,624	7,624
38900 - Rozsa Ctr for Performing Art										29,375	29,375
39000 - Facilities Management	45,435									3,906	49,341
39900 - Occupational Safety & Health	963	860									1,823
40008 - Vice President Administratio										416	416
41000 - CFO		14,514								20	14,534
41200 - Seaman Mineral Museum							108			6,749	6,857
42001 - Vice Pres for Research		1,117		881						70	2,068
42003 - Research and Spon Programs				1,373					62		1,435
42004 - Research Accounting				1,110							1,110
5 -		501									501
500 -		733									733
63100 - Corporate Services										2,860	2,860
65000 - University Relations	62									11,682	11,744
70000 - Affirmative Programs		477									477
Total:	50,780	42,464	62,734	3,364	31,967	95,856	484,618	201,494	16,797	874,401	1,864,475

MichiganTech

Section I

General and Administration



The Administration Building

General and Administration

This section includes the supporting schedules for the expense and allocation of the general and administration (G&A) cost pools. The schedules listed below support the G&A component in the proposal.

- I1 Summary of General and Administration (G&A) Cost Group Stepdown.** This schedule summarizes the allocation results of the two G&A cost pools that are used in the proposal. The costs that comprise the pools are shown in Schedule I2 and the allocation results of the cost pools are shown in Schedule I3.
- I2 Final Costs by Department – G&A.** This schedule shows the department detail for general and administration cost pools.
- I3 Allocation of General Administration.** Shows allocation of university wide general administrative costs to benefiting cost groups. These costs are allocated on the basis of MTC for all University activity.

Note: All unallowable costs (e.g. entertainment expense) and functions (e.g. alumni office, government relations) were either excluded from the entire rate calculation or were reclassified to Other Institutional Activity (OIA) and were allocated a share of overhead costs. The President's office was entirely excluded for a conservative calculation.



**MICHIGAN TECHNOLOGICAL UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Group: 20 - GENERAL ADMIN												
200 - GENERAL ADMIN - GEN				843,566	186,513	677,843	465,052	6,254,338	2,104,212	299,213	2,278,462	13,109,199
Subtotal Cost Group: 20				843,566	186,513	677,843	465,052	6,254,338	2,104,212	299,213	2,278,462	13,109,199

|----- See Rate Schedules -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 200 — GENERAL ADMIN - GEN						
00005	Board of Control	13,934	5,830	19,764	82,791	102,555
00500	Internal Audit	72,989	26,333	99,322	12,760	112,082
10027	President	250,486	102,737	353,223	84,111	437,334
20054	Provost	365,401	147,207	512,608	27,152	539,760
20055	University Wide Commitments	741,535	2,208,476	2,950,011	1,651,376	4,601,387
24900	Center for Experimental Comput	205,420	78,313	283,733	38,039	321,772
25010	Educational Tech Svcs	266,623	104,369	370,992	34,316	405,308
26500	Human Resources	543,194	217,520	760,714	52,033	812,747
28009	Graduate School	243,458	90,136	333,594	68,919	402,513
28800	Institutional Analysis	103,691	38,381	142,072	8,627	150,699
29100	Admin Info Svsc	650,769	248,121	898,890	354,714	1,253,604
29900	Info Tech Services	529,654	199,288	728,942	145,104	874,046
37000	Athletic Director				-7,228	-7,228
40008	Vice President Administration	314,287	128,858	443,145	97,053	540,198
40130	Redistribution Control Account				50,000	50,000
41000	CFO	870,432	349,050	1,219,482	109,077	1,328,559
42001	Vice Pres for Research	179,576	64,989	244,565	34,516	279,081
65000	University Relations				74,737	74,737
70000	Affirmative Programs	105,803	43,379	149,182	15,413	164,595
Subtotal		5,457,252	4,052,987	9,510,239	2,933,510	12,443,749
Plus Cross Allocation:						
005	BUILDING				48,708	48,708
010	CAPITAL IMPROVEMENTS				4,286	4,286
050	EQUIPMENT BY ROOM				133,766	133,766
055	EQUIPMENT BY DEPT				147,155	147,155
060	EQUIPMENT IN COMMON SPACE				31	31
090	INTEREST				2,289	2,289
095	INTEREST INFRASTR.				3,938	3,938
105	UTILITIES				95,458	95,458
110	BLDG SPECIFIC OM				8,766	8,766
125	DEPT PAID O&M				3,232	3,232
130	BUILDING MAINTENANCE				120,533	120,533
135	CAMPUS WIDE O&M				97,288	97,288
Total Cost Pool: 200		5,457,252	4,052,987	9,510,239	2,933,510	665,450
						13,109,199

See Allocation
Schedule

**MICHIGAN TECHNOLOGICAL UNIVERSITY
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Allocation by Cost Pool Report

Receiving Cost Group	Stat Amount	Percent	Allocated Amount	
Cost Pool: 200 _ GENERAL ADMIN - GEN				
30 — DEPARTMENT ADMIN	6,762,572	6.43	843,566	
60 — SPON PROJ ADMIN	1,495,212	1.42	186,513	
70 — STUDENT SERV ADMIN	5,434,036	5.17	677,843	
80 — LIBRARY	3,728,160	3.55	465,052	
90 — INSTRUCTION & DR	50,138,858	47.71	6,254,338	See Rate Schedule
91 — ORGANIZED RESEARCH	16,868,737	16.05	2,104,212	See Rate Schedule
92 — OTHER SPON ACTIVITIE	2,398,687	2.28	299,213	See Rate Schedule
95 — OTHER INST ACTIVITY	18,265,636	17.38	2,278,462	See Rate Schedule
Total Cost Pool: 200	105,091,898	100.00	13,109,199	

MichiganTech

Section J

Departmental Administration Schedules



Women in Engineering allows high school sophomore/junior women to investigate careers in engineering and science

Departmental Administration Schedules

This section includes the supporting schedules for the expense and allocation of the departmental administration (DA) cost pool group. The schedules listed below support the DA component in the proposal:

- J1 Final costs by Department – Dean’s Office Pools.** This schedule shows the department detail for all of the Dean’s cost pools.
- J2 Allocation of Departmental Administration by College.** This schedule summarizes the DA allocation by school. The detailed results by department are shown in Schedule J3.
- J3 Allocation of Departmental Administration by Department.** This schedule shows the accumulation of both the Dean’s Office administration from J1 and the Academic Department DA, as well as the final allocation results. A portion of the Academic Department DA is calculated according to a Direct Charge Equivalent (DCE) methodology for clerical and general support salaries (see description below). The DCE calculation can be documented with a variety of schedules and formats. We will provide additional detail on the DCE/DA component of the rate upon request.
- J4 Department Administration by Title.** This schedule summarizes the labor and non-labor expense by department. Labor is further summarized by Faculty and Professional (F&P), Technician, Professional Administrative, and General Support salary groupings.
- J5 Sample DCE/DA Calculation.** This schedule shows the DCE/DA calculation for Department 22600 – Mechanical Engrg – Engrg Mech.

Explanation of Schedule J4

Schedule J4 is designed to summarize labor by Faculty and Professional (F&P), Technician, Professional Administrative, and General Support salaries. Note that there are situations where this schedule will document “Payroll not used in DCE.” This documentation is necessary because there are situations where salaries are part of MTDC, but are not used (and subsequently not categorized) in the DCE calculation.

Finally if a department does not have DCE/DA calculation performed for it, then all salaries associated with the department would be categorized as “Payroll not used in DCE.”

Any other situations can be documented with complete audit trails upon request.



Description of Direct Charge Equivalent (DCE) Methodology

The DCE methodology was used to calculate a portion of the Departmental Administration (DA) rate component. A unique DA cost pool is established for each academic department. Within each of these cost pools, five separate components are calculated:

1. 100% Administrative salaries and wages
2. DCE for General Support salaries and wages
3. 3.6% Faculty and Professional Allowance
4. Prorated share of employee benefits
5. DCE for other operating supplies and expense

Administrative and General Support Salaries and Wages

The first two components, Administrative and General Support salaries and wages are determined through a review of the institution's payroll system. Job positions for each academic department that are defined as professional administrative are categorized as 100 percent departmental administration.

Job positions per each academic department which are defined as General Support (e.g. secretaries, office clerks, etc.) and Faculty and Professional (e.g. professors, departmental chairpersons, laboratory directors, scientists, graduate and research assistants, etc.), and have been direct charged to sponsored agreements, are used to calculate a direct charge equivalent (DCE).

The DCE ratio is defined as General Support salaries and wages charged to sponsored agreements, divided by Faculty and Professional salaries and wages charged to sponsored agreements. The DCE ratio is computed on a department by department basis.

The DCE ratio is then compared against the actual General Support salaries and wages and the actual Faculty and Professional salaries and wages (less the 3.6 percent Faculty Administrative Allowance) which have been charged to each department's general operating fund.

When the DCE ratio is less than the ratio calculated for the general operating fund for a given department, and excess or residual of General Support salaries and wages exists within the general operating fund, this excess is treated as DA and is transferred to the DA pool. When the DCE ratio is greater than the ratio calculated for the general operating fund, no excess General Support salaries and wages exists and no transfer is made to the DA cost pool.

The important assumption underlying this methodology is that the General Support salaries that support the F&P salaries within the general operating fund can be in the same proportion as the General Support salaries that support the F&P salaries for sponsored agreements.



Faculty and Professional 3.6% Allowance

The next component, *Faculty and Professional (F&P) allowance* is determined by taking the modified total direct costs (MTDC), less the Administrative salaries and wages, General Support salaries and wages, and all other DA items, and multiplying the result by the 3.6% *Faculty Administrative Allowance (FAA)*. The resulting amount of the F&P allowance is then transferred from the general operating fund to the DA cost pool.

Employee Benefits and Other Operating Supplies and Expense

The final two components, *Employee Benefits* and *Other Operating Supplies and Expense* are determined by taking a prorated share of each. Benefits are determined by applying the department benefit rate to salaries that were reclassified to the DA pool. Other Operating Supplies and Expense are determined by using one of the following two methodologies: a) a separate DCE ratio equal to supplies and expense charged to sponsored agreements, divided by all salaries and wages charged to sponsored agreements is calculated and applied to the general operating fund, or b) a simple ratio of DA salaries divided by total non-sponsored salaries is calculated and directly applied to supplies and expense paid from the general operating fund.



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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 302 — CA-DEAN ENGR						
22007 Dean of Engineering	333,982	144,105	478,087	127,446		605,533
Subtotal	333,982	144,105	478,087	127,446		605,533
Plus Cross Allocation:						
005 BUILDING					21,905	21,905
010 CAPITAL IMPROVEMENTS					262	262
055 EQUIPMENT BY DEPT					2,733	2,733
095 INTEREST INFRASTR.					315	315
105 UTILITIES					14,626	14,626
110 BLDG SPECIFIC OM					222	222
125 DEPT PAID O&M					164	164
130 BUILDING MAINTENANCE					10,484	10,484
135 CAMPUS WIDE O&M					7,785	7,785
200 GENERAL ADMIN - GEN					75,534	75,534
Total Cost Pool: 302	333,982	144,105	478,087	127,446	134,030	739,563

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 303 — CA-DEAN FORESTRY						
23004 Forestry	334,831	126,183	461,014	53,465		514,479
Subtotal	334,831	126,183	461,014	53,465		514,479
Plus Cross Allocation:						
005 BUILDING					37,431	37,431
010 CAPITAL IMPROVEMENTS					263	263
050 EQUIPMENT BY ROOM					1,152	1,152
055 EQUIPMENT BY DEPT					4,278	4,278
090 INTEREST					2,712	2,712
095 INTEREST INFRASTR.					311	311
105 UTILITIES					21,194	21,194
110 BLDG SPECIFIC OM					472	472
125 DEPT PAID O&M					32	32
130 BUILDING MAINTENANCE					10,339	10,339
135 CAMPUS WIDE O&M					7,677	7,677
200 GENERAL ADMIN - GEN					64,176	64,176
Total Cost Pool: 303	334,831	126,183	461,014	53,465	150,037	664,516

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 304 — CA-DEAN ARTS/SCI						
24011 Dean of Science & Arts	221,845	90,957	312,802	30,601		343,403
Subtotal	221,845	90,957	312,802	30,601		343,403
Plus Cross Allocation:						
005 BUILDING					4,170	4,170
010 CAPITAL IMPROVEMENTS					174	174
050 EQUIPMENT BY ROOM					112	112
055 EQUIPMENT BY DEPT					263	263
095 INTEREST INFRASTR.					85	85
105 UTILITIES					1,858	1,858
110 BLDG SPECIFIC OM					64	64
130 BUILDING MAINTENANCE					2,811	2,811
135 CAMPUS WIDE O&M					2,087	2,087
200 GENERAL ADMIN - GEN					42,836	42,836
Total Cost Pool: 304	221,845	90,957	312,802	30,601	54,460	397,863

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 306 — CA-DEAN BUSINESS						
21002 School of Business	498,464	179,040	677,504	199,784		877,288
Subtotal	498,464	179,040	677,504	199,784		877,288
Plus Cross Allocation:						
005 BUILDING					1,406	1,406
010 CAPITAL IMPROVEMENTS					391	391
050 EQUIPMENT BY ROOM					20,951	20,951
055 EQUIPMENT BY DEPT					2,642	2,642
095 INTEREST INFRASTR.					228	228
105 UTILITIES					5,353	5,353
130 BUILDING MAINTENANCE					7,596	7,596
135 CAMPUS WIDE O&M					5,641	5,641
200 GENERAL ADMIN - GEN					109,433	109,433
Total Cost Pool: 306	498,464	179,040	677,504	199,784	153,641	1,030,929

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 308 — CA-DEAN TECHNOLOGY						
25002 School of Technology	273,691	128,034	401,725	114,323		516,048
Subtotal	273,691	128,034	401,725	114,323		516,048
Plus Cross Allocation:						
010 CAPITAL IMPROVEMENTS					215	215
200 GENERAL ADMIN - GEN					64,372	64,372
Total Cost Pool: 308	273,691	128,034	401,725	114,323	64,587	580,635

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 310 — CA- KRC ADMIN						
28600 Keweenaw Research Center	198,737	80,751	279,488	91,291		370,779
Subtotal	198,737	80,751	279,488	91,291		370,779
Plus Cross Allocation:						
005 BUILDING					1,573	1,573
010 CAPITAL IMPROVEMENTS					156	156
050 EQUIPMENT BY ROOM					1,364	1,364
055 EQUIPMENT BY DEPT					10,816	10,816
095 INTEREST INFRASTR.					528	528
105 UTILITIES					11,301	11,301
106 KRC_OM					32,392	32,392
135 CAMPUS WIDE O&M					13,057	13,057
200 GENERAL ADMIN - GEN					46,251	46,251
Total Cost Pool: 310	198,737	80,751	279,488	91,291	117,438	488,217

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Departmental Administration Allocation Summary Schedule

College	DA Amt	IDR MTDC	OR MTDC	OSA MTDC	OIA MTDC	Dept MTDC	Dean's Alloc	DA Amt	DA Cross Alloc	Total DA To Alloc	Alc To IDR	Alc To OR	Alc To OSA	Alc To OIA
21 - DEAN	122,807	3,301,896	568			3,425,271	1,030,929	122,807	15,386	1,169,122	1,168,921	201		
22 - DEAN ENGR	1,625,484	22,165,339	8,106,068	1,289,818		33,186,709	739,562	1,625,484	751,257	3,116,303	2,200,073	794,234	121,996	
23 - DEAN	304,181	2,310,757	4,266,230	14,063	-4,606	6,890,625	664,516	304,181	38,084	1,006,781	353,214	652,121	2,150	-704
24 - DEAN	1,301,377	17,567,029	2,435,187		7,800	21,311,393	397,863	1,301,377	387,824	2,087,064	1,836,582	249,159		1,323
25 - DEAN	68,748	1,567,308	149,224			1,785,280	580,635	68,748	8,610	657,993	600,791	57,202		
26 - KRC ADMIN Add: Non-MTDC	112,445	88,954	1,580,693	3,332	44,168	1,829,592	488,217	112,445	47,759	648,421	33,590	596,894	1,258	16,679
Total:	3,535,042	47,001,283	16,537,970	1,307,213	47,362	68,428,870	3,901,722	3,535,042	1,248,920	8,685,684	6,193,171	2,349,811	125,404	17,298

|----- See Rate Schedule -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Departmental Administration Allocation Schedule

Department	DA Amt	IDR MTDC	OR MTDC	OSA MTDC	OIA MTDC	Dept MTDC	Dean's Alloc	DA Amt	DA Cross Alloc	Total DA To Alloc	Alc To IDR	Alc To OR	Alc To OSA	Alc To OIA
21 -- DEAN BUSINESS														
21002-School of	122,807	3,301,896	568			3,425,271	1,030,929	122,807	15,386	1,169,122	1,168,921	201		
DEAN	122,807	3,301,896	568			3,425,271	1,030,929	122,807	15,386	1,169,122	1,168,921	201		
22 -- DEAN ENGR														
22007-Dean of En	47,792	350,279	481,469			879,540	19,600	47,792	5,978	73,370	30,899	42,471		
22070-Engineerin	71,762	719,619	50,377	84,493		926,251	20,641	71,762	25,468	117,871	99,267	6,949	11,655	
22200-Chemical E	154,432	2,134,137	679,033			2,967,602	66,133	154,432	86,629	307,194	233,045	74,149		
22400-Civil & En	281,835	3,961,561	1,891,239	670,045		6,804,680	151,642	281,835	153,110	586,587	356,256	170,076	60,256	
22500-Electrical	264,693	3,416,698	696,815			4,378,206	97,568	264,693	80,440	442,701	367,709	74,992		
22550-Geological	127,702	1,491,294	1,191,895	236,676		3,047,567	67,915	127,702	86,112	281,729	143,890	115,002	22,836	
22600-Mechanical	414,069	7,231,037	2,093,020	241,008		9,979,134	222,384	414,069	173,037	809,490	611,962	177,132	20,396	
22700-Materials	154,407	1,924,812	545,287			2,624,506	58,487	154,407	98,192	311,086	242,412	68,674		
28300-Institute	43,330	118,073	289,640			451,043	10,051	43,330	6,451	59,832	17,327	42,505		
28900-Biomedical	65,462	817,829	187,293	57,596		1,128,180	25,141	65,462	35,840	126,443	97,306	22,284	6,853	
DEAN ENGR	1,625,484	22,165,339	8,106,068	1,289,818		33,186,709	739,562	1,625,484	751,257	3,116,303	2,200,073	794,234	121,996	
23 -- DEAN FORESTRY														
23004-Forestry	304,181	2,310,757	4,266,230	14,063	-4,606	6,890,625	664,516	304,181	38,084	1,006,781	353,214	652,121	2,150	-704
DEAN	304,181	2,310,757	4,266,230	14,063	-4,606	6,890,625	664,516	304,181	38,084	1,006,781	353,214	652,121	2,150	-704
24 -- DEAN ARTS/SCIENCE														
22300-Chemistry	219,646	2,410,722	184,560			2,814,928	52,552	219,646	59,058	331,256	307,699	23,557		
24011-Dean of Sc		53,032				53,032	990			990	990			
24100-Biological	104,513	1,859,721	245,190			2,209,424	41,248	104,513	87,832	233,593	206,383	27,210		
24200-Humanities	207,926	2,912,639				3,120,565	58,258	207,926	56,883	323,067	323,067			
24219-Fine Arts:	110,249	869,310			7,800	987,359	18,433	110,249	20,069	148,751	147,428		1,323	
24300-Mathematic	142,423	3,553,449	174,095			3,869,967	72,249	142,423	40,354	255,026	243,115	11,911		
24400-Computer S	167,822	1,898,354	658,309			2,724,485	50,863	167,822	48,897	267,582	198,683	68,899		
24500-Physical E	56,964	294,782				351,746	6,567	56,964	11,891	75,422	75,422			
24600-Physics	223,628	2,111,937	944,906			3,280,471	61,243	223,628	46,449	331,320	228,905	102,415		
24700-ROTCArm_AF		35,399				35,399	661			661	661			
24800-Social Sci	68,206	1,567,684	228,127			1,864,017	34,799	68,206	16,391	119,396	104,229	15,167		

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Departmental Administration Allocation Schedule

Department	DA Amt	IDR MTDC	OR MTDC	OSA MTDC	OIA MTDC	Dept MTDC	Dean's Alloc	DA Amt	DA Cross Alloc	Total DA To Alloc	Alc To IDR	Alc To OR	Alc To OSA	Alc To OIA
DEAN	1,301,377	17,567,029	2,435,187		7,800	21,311,393	397,863	1,301,377	387,824	2,087,064	1,836,582	249,159		1,323
25 - DEAN TECHNOLOGY														
25002-School of	68,748	1,567,308	149,224			1,785,280	580,635	68,748	8,610	657,993	600,791	57,202		
DEAN	68,748	1,567,308	149,224			1,785,280	580,635	68,748	8,610	657,993	600,791	57,202		
26 - KRC ADMIN														
28600-Keweenaw R	112,445	88,954	1,580,693	3,332	44,168	1,829,592	488,217	112,445	47,759	648,421	33,590	596,894	1,258	16,679
KRC ADMIN	112,445	88,954	1,580,693	3,332	44,168	1,829,592	488,217	112,445	47,759	648,421	33,590	596,894	1,258	16,679
Add:														
Total:	3,535,042	47,001,283	16,537,970	1,307,213	47,362	68,428,870	3,901,722	3,535,042	1,248,920	8,685,684	6,193,171	2,349,811	125,404	17,298

|----- See Rate Schedule -----|

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Labor/Non-Labor by Department Schedule

Department	F&P	Tech	Prof Adm	Gen Supp	Payroll Salaries	Payroll not used in DCE	Final Salaries	Final Benefits	Total Labor	Total Non-Labor	Total
21 - DEAN BUSINESS											
21002 - School of											
30 - DEPARTMENTAL ADMIN (DA)	84,366			675	85,041		85,041	34,828	119,869	2,938	122,807
90 - INSTRUCTION & DR	2,214,584	2,764			2,217,348	100,520	2,317,868	907,338	3,225,206	76,690	3,301,896
91 - ORGANIZED RESEARCH										568	568
Subtotal Dept: 21002 - School of	2,298,950	2,764		675	2,302,389	100,520	2,402,909	942,166	3,345,075	80,196	3,425,271
Subtotal College: 21	2,298,950	2,764		675	2,302,389	100,520	2,402,909	942,166	3,345,075	80,196	3,425,271
22 - DEAN ENGR											
22007 - Dean of En											
30 - DEPARTMENTAL ADMIN (DA)	18,249			1,699	19,948		19,948	12,785	32,733	15,059	47,792
90 - INSTRUCTION & DR	101,209	12,296			113,505	73,795	187,300	79,265	266,565	83,714	350,279
91 - ORGANIZED RESEARCH	283,453	21,688			305,141		305,141	61,375	366,516	114,953	481,469
Subtotal Dept: 22007 - Dean of En	402,911	33,984		1,699	438,594	73,795	512,389	153,425	665,814	213,726	879,540
22070 - Engineerin											
30 - DEPARTMENTAL ADMIN (DA)	23,001			22,301	45,302		45,302	15,272	60,574	11,188	71,762
90 - INSTRUCTION & DR	405,400	48,809			454,209		454,209	153,249	607,458	112,161	719,619
91 - ORGANIZED RESEARCH	30,492	1,354			31,846		31,846	7,056	38,902	11,475	50,377
92 - OTHER SPON ACTIVITIE	64,165	3,246			67,411		67,411	13,955	81,366	3,127	84,493
Subtotal Dept: 22070 - Engineerin	523,058	53,409		22,301	598,768		598,768	189,532	788,300	137,951	926,251
22200 - Chemical E											
30 - DEPARTMENTAL ADMIN (DA)	74,407			27,380	101,787		101,787	36,749	138,536	15,896	154,432
90 - INSTRUCTION & DR	1,305,948	57,625		42,840	1,406,413		1,406,413	508,123	1,914,536	219,601	2,134,137
91 - ORGANIZED RESEARCH	414,957	27,697		13,880	456,534		456,534	103,324	559,858	119,175	679,033

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Labor/Non-Labor by Department Schedule

Department	F&P	Tech	Prof Adm	Gen Supp	Payroll Salaries	Payroll not used in DCE	Final Salaries	Final Benefits	Total Labor	Total Non-Labor	Total
Subtotal Dept: 22200 - Chemical E	1,795,312	85,322		84,100	1,964,734		1,964,734	648,196	2,612,930	354,672	2,967,602
22400 - Civil & En											
30 - DEPARTMENTAL ADMIN (DA)	168,523				168,523		168,523	57,993	226,516	55,319	281,835
90 - INSTRUCTION & DR	2,289,682	38,541		96,167	2,424,390		2,424,390	866,039	3,290,429	671,132	3,961,561
91 - ORGANIZED RESEARCH	938,084	46,537		80,508	1,065,129		1,065,129	233,404	1,298,533	592,706	1,891,239
92 - OTHER SPON ACTIVITIE	336,847	15,426		50,853	403,126		403,126	140,071	543,197	126,848	670,045
Subtotal Dept: 22400 - Civil & En	3,733,136	100,504		227,528	4,061,168		4,061,168	1,297,507	5,358,675	1,446,005	6,804,680
22500 - Electrical											
30 - DEPARTMENTAL ADMIN (DA)	110,003			52,233	162,236		162,236	56,239	218,475	46,218	264,693
90 - INSTRUCTION & DR	2,057,460	38,889			2,096,349		2,096,349	726,765	2,823,114	593,584	3,416,698
91 - ORGANIZED RESEARCH	499,772	9,282			509,054		509,054	77,411	586,465	110,350	696,815
Subtotal Dept: 22500 - Electrical	2,667,235	48,171		52,233	2,767,639		2,767,639	860,415	3,628,054	750,152	4,378,206
22550 - Geological											
30 - DEPARTMENTAL ADMIN (DA)	77,245				77,245		77,245	27,870	105,115	22,587	127,702
90 - INSTRUCTION & DR	873,965	19,417		20,267	913,649		913,649	330,601	1,244,250	247,044	1,491,294
91 - ORGANIZED RESEARCH	718,616	2,353		1,377	722,346		722,346	185,259	907,605	284,290	1,191,895
92 - OTHER SPON ACTIVITIE	50,482			59,730	110,212		110,212	37,880	148,092	88,584	236,676
Subtotal Dept: 22550 - Geological	1,720,308	21,770		81,374	1,823,452		1,823,452	581,610	2,405,062	642,505	3,047,567
22600 - Mechanical											
30 - DEPARTMENTAL ADMIN (DA)	254,240				254,240		254,240	90,103	344,343	69,726	414,069
90 - INSTRUCTION & DR	4,206,470	99,914		143,478	4,449,862		4,449,862	1,579,086	6,028,948	1,202,089	7,231,037
91 - ORGANIZED RESEARCH	1,427,995	15,869		61,382	1,505,246		1,505,246	138,788	1,644,034	448,986	2,093,020
92 - OTHER SPON ACTIVITIE	160,426			58,346	218,772		218,772	21,878	240,650	358	241,008
Subtotal Dept: 22600 - Mechanical	6,049,131	115,783		263,206	6,428,120		6,428,120	1,829,855	8,257,975	1,721,159	9,979,134
22700 - Materials											

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Labor/Non-Labor by Department Schedule

Department	F&P	Tech	Prof Adm	Gen Supp	Payroll Salaries	Payroll not used in DCE	Final Salaries	Final Benefits	Total Labor	Total Non-Labor	Total
30 - DEPARTMENTAL ADMIN (DA)	64,414			34,006	98,420		98,420	37,415	135,835	18,572	154,407
90 - INSTRUCTION & DR	1,222,101	4,898		3,436	1,230,435		1,230,435	468,178	1,698,613	226,199	1,924,812
91 - ORGANIZED RESEARCH	366,172	17,504		1,084	384,760		384,760	67,513	452,273	93,014	545,287
Subtotal Dept: 22700 - Materials	1,652,687	22,402		38,526	1,713,615		1,713,615	573,106	2,286,721	337,785	2,624,506
28300 - Institute											
30 - DEPARTMENTAL ADMIN (DA)	11,283			15,546	26,829		26,829	8,071	34,900	8,430	43,330
90 - INSTRUCTION & DR	66,370	2,749			69,119		69,119	21,258	90,377	27,696	118,073
91 - ORGANIZED RESEARCH	174,258	5,254			179,512		179,512	63,027	242,539	47,101	289,640
Subtotal Dept: 28300 - Institute	251,911	8,003		15,546	275,460		275,460	92,356	367,816	83,227	451,043
28900 - Biomedical											
30 - DEPARTMENTAL ADMIN (DA)	28,312			12,744	41,056		41,056	14,434	55,490	9,972	65,462
90 - INSTRUCTION & DR	485,959	11,808		13,041	510,808		510,808	182,158	692,966	124,863	817,829
91 - ORGANIZED RESEARCH	98,401	21,203		3,673	123,277		123,277	13,512	136,789	50,504	187,293
92 - OTHER SPON ACTIVITIE	30,450				30,450		30,450	12,043	42,493	15,103	57,596
Subtotal Dept: 28900 - Biomedical	643,122	33,011		29,458	705,591		705,591	222,147	927,738	200,442	1,128,180
Subtotal College: 22	19,438,811	522,359		815,971	20,777,141	73,795	20,850,936	6,448,149	27,299,085	5,887,624	33,186,709
23 - DEAN FORESTRY											
23004 - Forestry											
30 - DEPARTMENTAL ADMIN (DA)	178,119				178,119		178,119	58,993	237,112	67,070	304,182
90 - INSTRUCTION & DR	1,269,550	35,104		57,323	1,361,977		1,361,977	459,954	1,821,931	488,826	2,310,757
91 - ORGANIZED RESEARCH	1,576,297	195,208		296,301	2,067,806		2,067,806	421,807	2,489,613	1,776,617	4,266,230
92 - OTHER SPON ACTIVITIE	6,590				6,590		6,590	1,366	7,956	6,107	14,063
95 - OTHER INST ACTIVITY						-764	-764	-217	-981	-3,625	-4,606
Subtotal Dept: 23004 - Forestry	3,030,556	230,312		353,624	3,614,492	-764	3,613,728	941,903	4,555,631	2,334,995	6,890,626

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Labor/Non-Labor by Department Schedule

Department	F&P	Tech	Prof Adm	Gen Supp	Payroll Salaries	Payroll not used in DCE	Final Salaries	Final Benefits	Total Labor	Total Non-Labor	Total
Subtotal College: 23	3,030,556	230,312		353,624	3,614,492	-764	3,613,728	941,903	4,555,631	2,334,995	6,890,626
24 - DEAN ARTS/SCIENCE											
22300 - Chemistry											
30 - DEPARTMENTAL ADMIN (DA)	70,402			74,218	144,620		144,620	47,297	191,917	27,729	219,646
90 - INSTRUCTION & DR	1,562,844	36,364			1,599,208		1,599,208	532,657	2,131,865	278,857	2,410,722
91 - ORGANIZED RESEARCH	112,188	446			112,634		112,634	11,234	123,868	60,692	184,560
Subtotal Dept: 22300 - Chemistry	1,745,434	36,810		74,218	1,856,462		1,856,462	591,188	2,447,650	367,278	2,814,928
24011 - Dean of Sc											
90 - INSTRUCTION & DR						37,356	37,356	15,273	52,629	403	53,032
Subtotal Dept: 24011 - Dean of Sc						37,356	37,356	15,273	52,629	403	53,032
24100 - Biological											
30 - DEPARTMENTAL ADMIN (DA)	56,235			14,196	70,431		70,431	24,445	94,876	9,637	104,513
90 - INSTRUCTION & DR	1,206,189	35,881		13,449	1,255,519		1,255,519	440,086	1,695,605	164,116	1,859,721
91 - ORGANIZED RESEARCH	152,122	10,175		1,582	163,879		163,879	9,071	172,950	72,240	245,190
Subtotal Dept: 24100 - Biological	1,414,546	46,056		29,227	1,489,829		1,489,829	473,602	1,963,431	245,993	2,209,424
24200 - Humanities											
30 - DEPARTMENTAL ADMIN (DA)	79,136			67,951	147,087		147,087	47,735	194,822	13,104	207,926
90 - INSTRUCTION & DR	2,000,736	56,859			2,057,595		2,057,595	668,450	2,726,045	186,594	2,912,639
Subtotal Dept: 24200 - Humanities	2,079,872	56,859		67,951	2,204,682		2,204,682	716,185	2,920,867	199,698	3,120,565
24219 - Fine Arts:											
30 - DEPARTMENTAL ADMIN (DA)	23,102			51,031	74,133		74,133	27,167	101,300	8,949	110,249
90 - INSTRUCTION & DR	563,542	20,878			584,420		584,420	214,365	798,785	70,525	869,310

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Labor/Non-Labor by Department Schedule

Department	F&P	Tech	Prof Adm	Gen Supp	Payroll Salaries	Payroll not used in DCE	Final Salaries	Final Benefits	Total Labor	Total Non-Labor	Total
95 - OTHER INST ACTIVITY						1,167	1,167		1,167	6,633	7,800
Subtotal Dept: 24219 - Fine Arts:	586,644	20,878		51,031	658,553	1,167	659,720	241,532	901,252	86,107	987,359
24300 - Mathematic											
30 - DEPARTMENTAL ADMIN (DA)	100,965				100,965		100,965	33,227	134,192	8,231	142,423
90 - INSTRUCTION & DR	2,342,261	95,408		84,064	2,521,733		2,521,733	830,373	3,352,106	201,343	3,553,449
91 - ORGANIZED RESEARCH	103,383	1,938		10,274	115,595		115,595	17,089	132,684	41,411	174,095
Subtotal Dept: 24300 - Mathematic	2,546,609	97,346		94,338	2,738,293		2,738,293	880,689	3,618,982	250,985	3,869,967
24400 - Computer S											
30 - DEPARTMENTAL ADMIN (DA)	68,753			42,367	111,120		111,120	37,615	148,735	19,087	167,822
90 - INSTRUCTION & DR	1,218,928	37,794			1,256,722		1,256,722	425,653	1,682,375	215,979	1,898,354
91 - ORGANIZED RESEARCH	443,740	3,314			447,054		447,054	55,377	502,431	155,878	658,309
Subtotal Dept: 24400 - Computer S	1,731,421	41,108		42,367	1,814,896		1,814,896	518,645	2,333,541	390,944	2,724,485
24500 - Physical E											
30 - DEPARTMENTAL ADMIN (DA)	7,652			30,810	38,462		38,462	14,871	53,333	3,631	56,964
90 - INSTRUCTION & DR	196,476	2,528			199,004		199,004	76,994	275,998	18,784	294,782
Subtotal Dept: 24500 - Physical E	204,128	2,528		30,810	237,466		237,466	91,865	329,331	22,415	351,746
24600 - Physics											
30 - DEPARTMENTAL ADMIN (DA)	83,116			67,941	151,057		151,057	48,929	199,986	23,642	223,628
90 - INSTRUCTION & DR	1,373,105	60,423		2,598	1,436,126		1,436,126	468,170	1,904,296	207,641	2,111,937
91 - ORGANIZED RESEARCH	543,826	58,486		1,080	603,392		603,392	89,896	693,288	251,618	944,906
Subtotal Dept: 24600 - Physics	2,000,047	118,909		71,619	2,190,575		2,190,575	606,995	2,797,570	482,901	3,280,471
24700 - ROTCArm_AF											
90 - INSTRUCTION & DR										35,399	35,399
Subtotal Dept: 24700 -										35,399	35,399

MICHIGAN TECHNOLOGICAL UNIVERSITY
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Labor/Non-Labor by Department Schedule

Department	F&P	Tech	Prof Adm	Gen Supp	Payroll Salaries	Payroll not used in DCE	Final Salaries	Final Benefits	Total Labor	Total Non-Labor	Total
24800 - Social Sci											
30 - DEPARTMENTAL ADMIN (DA)	48,156				48,156		48,156	16,493	64,649	3,557	68,206
90 - INSTRUCTION & DR	1,091,532	2,420		12,375	1,106,327		1,106,327	377,721	1,484,048	83,636	1,567,684
91 - ORGANIZED RESEARCH	162,445	3,108		2,880	168,433		168,433	23,294	191,727	36,400	228,127
Subtotal Dept: 24800 - Social Sci	1,302,133	5,528		15,255	1,322,916		1,322,916	417,508	1,740,424	123,593	1,864,017
Subtotal College: 24	13,610,834	426,022		476,816	14,513,672	38,523	14,552,195	4,553,482	19,105,677	2,205,716	21,311,393
25 - DEAN TECHNOLOGY											
25002 - School of											
30 - DEPARTMENTAL ADMIN (DA)	43,588				43,588		43,588	18,207	61,795	6,953	68,748
90 - INSTRUCTION & DR	909,230	20,668		3,380	933,278	95,216	1,028,494	389,865	1,418,359	148,949	1,567,308
91 - ORGANIZED RESEARCH	83,109	4,040		516	87,665		87,665	23,940	111,605	37,619	149,224
Subtotal Dept: 25002 - School of	1,035,927	24,708		3,896	1,064,531	95,216	1,159,747	432,012	1,591,759	193,521	1,785,280
Subtotal College: 25	1,035,927	24,708		3,896	1,064,531	95,216	1,159,747	432,012	1,591,759	193,521	1,785,280
26 - KRC ADMIN											
28600 - Keweenaw R											
30 - DEPARTMENTAL ADMIN (DA)	45,053				45,053		45,053	16,764	61,817	50,628	112,445
90 - INSTRUCTION & DR	24,694	13,079		6,383	44,156		44,156	15,170	59,326	29,628	88,954
91 - ORGANIZED RESEARCH	619,808	94,648		133,078	847,534		847,534	292,433	1,139,967	440,726	1,580,693
92 - OTHER SPON ACTIVITIE	2,363				2,363		2,363	969	3,332		3,332
95 - OTHER INST ACTIVITY						18,805	18,805	6,766	25,571	18,597	44,168
Subtotal Dept: 28600 - Keweenaw	691,918	107,727		139,461	939,106	18,805	957,911	332,102	1,290,013	539,579	1,829,592

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Labor/Non-Labor by Department Schedule

Department	F&P	Tech	Prof Adm	Gen Supp	Payroll Salaries	Payroll not used in DCE	Final Salaries	Final Benefits	Total Labor	Total Non-Labor	Total
Subtotal College: 26	691,918	107,727		139,461	939,106	18,805	957,911	332,102	1,290,013	539,579	1,829,592
Total:	40,106,996	1,313,892		1,790,443	43,211,331	326,095	43,537,426	13,649,814	57,187,240	11,241,631	68,428,871

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

DCE/DA Calculation Summary By Department Report

Department: 22600 — Mechanical Engrg-Engrg Mechani
DA Cost Pool: 413 — DA-Mechanical Engrg-Engrg Mech

***** DCE CALCULATION *****

Sponsored GNS Salaries	119,728
Sponsored F&P Salaries	1,590,722
DCE Ratio	7.53%
Non-sponsored F&P Salaries	4,574,192
Less: Calculated FAA Salaries	254,240
Adjusted Salaries	4,319,952
Multiply: DCE Ratio	7.53%
Calculated Non-sponsored GNS Salaries	325,292
Actual Non-sponsored GNS Salaries	143,478
Residual Non-sponsored GNS Salaries to DA	0

***** 3.6% CALCULATION *****

Departmental MTDC	9,979,134
Less: DA ADM Salaries	0
Less: DA GNS Salaries	0
Less: DA F&P Salaries	254,240
Less: DA ADM/GNS Benefits	0
Less: DA F&P Benefits	90,103
Less: DA Other Expenditures	69,726
Adjusted Total Costs	9,565,065
Multiply: 3.6%	3.6 %
Calculated FAA	344,343
Multiply: Benefit Rate	35.44%
DA F&P Benefits	90,103
DA F&P Salaries	254,240

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

DCE/DA Calculation Summary By Department Report

Department: 22600 — Mechanical Engrg-Engrg Mechani
DA Cost Pool: 413 — DA-Mechanical Engrg-Engrg Mech

***** OTHER EXPENDITURES - PRORATE *****

Ratio of DA/Non-sponsored Salaries:

DA Salaries:

DA Admin Salaries	0	
DA GNS Salaries	0	
DA F&P Salaries	254,240	
Total DA Salaries		254,240

Non-sponsored Salaries:

Non-sponsored Admin Salaries	0	
Non-sponsored GNS Salaries	143,478	
Non-sponsored F&P Salaries	4,574,192	
Total Non-sponsored salaries		4,717,670

Ratio of DA/Non-sponsored Salaries 5.39%

Multiply: Non-sponsored Other Expenditures 1,293,614

DA Other Expenditures 69,726

***** FRINGE BENEFITS *****

Effective Benefit Rate Calculation:

Non-sponsored Fringe Benefits	1,671,924	
Non-sponsored F&P Salaries	4,574,192	
Multiply: Benefit Rate	35.44 %	
Less: Non-sponsored F&P Benefits	1,621,094	
Non-sponsored Admin/GNS Benefits	50,830	
Divide: Non-sponsored Admin/GNS Salaries	143,478	

Benefit Rate 35.43%

Multiply: DA Admin/GNS Salaries 0

DA Admin/GNS Benefits 0

DA F&P Benefits 90,103

DA Fringe Benefits 90,103

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

DCE/DA Calculation Summary By Department Report

Department: 22600 — Mechanical Engrg-Engrg Mechani
DA Cost Pool: 413 — DA-Mechanical Engrg-Engrg Mech

***** SUMMARY OF DA CALCULATION *****

DA Admin Salaries	0	
DA GNS Salaries	0	
DA F&P Salaries	254,240	
Total DA Salaries		254,240
DA Admin/GNS Benefits	0	
DA F&P Benefits	90,103	
Total DA Benefits		90,103
Total DA Other Expenditures		69,726
Total DA Costs		414,069
From Cost Pools:		
900 — INSTRUCTION & DR		411,873
910 — ORGANIZED RESEARCH		2,196
920 — PUBLIC SERVICE/OSA		0
930 — OTHER INST ACTIVITY		0
Total DA Transfer From		414,069
Total DA Adjustment		0

MichiganTech

Section K

Sponsored Projects Administration Schedules



Electrical Engineering Lab

Sponsored Projects Administration Schedules

This section includes the supporting schedules for the expense and allocation of the sponsored projects administration (SPA) cost pool. The schedules listed below support the SPA component in the proposal:

- K1 Final Costs by Department – Sponsored Projects Administration.** This schedule shows the department detail for SPA costs.

- K2 Allocation of Sponsored Projects Administration.** Shows allocation of SPA costs to benefiting cost groups. These costs are allocated on the basis of sponsored MTDC.



MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 600 — SPON PROJ ADMIN						
42001 Vice Pres for Research	187,600	67,037	254,637	44,323		298,960
42002 Intellectual Properties	98,282	40,057	138,339	300,670		439,009
42003 Research and Spon Programs	275,005	112,580	387,585	35,741		423,326
42004 Research Accounting	<u>220,831</u>	<u>90,246</u>	<u>311,077</u>	<u>22,840</u>		<u>333,917</u>
Subtotal	781,718	309,920	1,091,638	403,574		1,495,212
Plus Cross Allocation:						
005 BUILDING					3,926	3,926
010 CAPITAL IMPROVEMENTS					614	614
050 EQUIPMENT BY ROOM					2,723	2,723
055 EQUIPMENT BY DEPT					1,379	1,379
095 INTEREST INFRASTR.					312	312
105 UTILITIES					7,086	7,086
130 BUILDING MAINTENANCE					10,379	10,379
135 CAMPUS WIDE O&M					7,707	7,707
200 GENERAL ADMIN - GEN					<u>186,513</u>	<u>186,513</u>
Total Cost Pool: 600	781,718	309,920	1,091,638	403,574	220,639	1,715,851

**See Allocation
Schedule**

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Allocation by Cost Pool Report

Receiving Cost Group	Stat Amount	Percent	Allocated Amount	
Cost Pool: 600 — SPON PROJ ADMIN				
90 — INSTRUCTION & DR	205,318	1.10	18,803	See Rate Schedule
91 — ORGANIZED RESEARCH	16,238,335	86.67	1,487,066	See Rate Schedule
92 — OTHER SPON ACTIVITIE	2,279,858	12.17	208,784	See Rate Schedule
95 — OTHER INST ACTIVITY	13,085	0.07	1,198	See Rate Schedule
Total Cost Pool: 600	18,736,596	100.00	1,715,851	

MichiganTech

Section L

Student Services Administration Schedules



Spring Fling is a chance for the student to take advantage of the weather after the snow melts

Student Services Administration Schedules

This section includes the supporting schedules for the expense and allocation of the student services administration (SSA) cost pool. The schedules listed below support the SSA component in the proposal:

- L1 Allocation of Student Services Administration.** Shows allocation of SSA costs to the benefiting cost group. These costs were allocated 100% to Instruction.
- L2 Student Services Administration.** This schedule shows the department detail for SSA costs.
- L3 Allocation by Cost Pool Schedule.** This schedule shows that SSA costs are allocated 100% to the Instruction direct base.



MICHIGAN TECHNOLOGICAL UNIVERSITY
 FYE JUNE 30, 2005

Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total	
Cost Group: 70 - STUDENT SERV ADMIN													
700 - STUDENT SERV ADMIN								6,400,941				6,400,941	
Subtotal Cost Group: 70								6,400,941				6,400,941	
								----- See Rate Schedules -----					

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 700 — STUDENT SERV ADMIN						
20055				12,500		12,500
20950				11,552		11,552
22070	6,111	1,234	7,345	122		7,467
22400	180	74	254	1,089		1,343
24219	21,180	300	21,480	51,875		73,355
24500	17,160		17,160	19,768		36,928
24700	1,670	685	2,355	18,595		20,950
30050	397,915	134,629	532,544	244,875		777,419
31000	800,993	308,236	1,109,229	617,623		1,726,852
31400	506,195	204,669	710,864	125,549		836,413
32000	648,406	232,235	880,641	247,298		1,127,939
33000	225,190	82,201	307,391	44,779		352,170
35000	223,146	90,818	313,964	76,710		390,674
38900	6,184	534	6,718	22,284		29,002
63100	3,975	302	4,277	25,195		29,472
Subtotal	2,858,305	1,055,917	3,914,222	1,519,814		5,434,036
Plus Cross Allocation:						
005					44,841	44,841
010					2,245	2,245
050					1,380	1,380
055					11,805	11,805
090					1,409	1,409
095					2,966	2,966
105					54,524	54,524
110					16,246	16,246
125					2,767	2,767
130					77,640	77,640
135					73,239	73,239
200					677,843	677,843
Total Cost Pool: 700	2,858,305	1,055,917	3,914,222	1,519,814	966,905	6,400,941

**See Allocation
Schedule**

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

Allocation by Cost Pool Report

Receiving Cost Group	Stat Amount	Percent	Allocated Amount	
Cost Pool: 700 — STUDENT SERV ADMIN				
90 — INSTRUCTION & DR	100	100.00	6,400,941	See Rate Schedule
Total Cost Pool: 700	100	100.00	6,400,941	

MichiganTech

Section M

Library Schedules



The John and Ruanne Opie Library and the Ann and Kanwal Rekhi Computer Science Hall were dedicated on April 29, 2005

Library Schedules

This section includes the supporting schedules for the expense and allocation of the Library cost pool. These schedules listed below support the library component in the proposal:

- M1 Summary of Library Cost Group Stepdown.** This schedule summarizes the allocation results for the library cost pool.
- M2 Final Costs by Department – Library.** This schedule shows the department details for the library costs.
- M3 Allocation of Library.** Shows allocation of university library costs to benefiting Student, Professional, and Other categories based on full-time equivalents (FTE's). The Student portion is allocated to Instruction, the Professional portion is allocated to benefiting cost groups based on the basis of salaries and wages, and Other, representing any outside users of the library, is allocated to OIA.



MICHIGAN TECHNOLOGICAL UNIVERSITY
 FYE JUNE 30, 2005

Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Cost Group: 80 - LIBRARY												
800 - LIBRARY								4,545,254	214,253	23,071	294,030	5,076,608
Subtotal Cost Group: 80								4,545,254	214,253	23,071	294,030	5,076,608

|----- See Rate Schedules -----|

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 800 — LIBRARY						
27000 Library	870,089	343,702	1,213,791	2,514,369		3,728,160
Subtotal	870,089	343,702	1,213,791	2,514,369		3,728,160
Plus Cross Allocation:						
005 BUILDING					77,427	77,427
010 CAPITAL IMPROVEMENTS					683	683
050 EQUIPMENT BY ROOM					9,625	9,625
055 EQUIPMENT BY DEPT					9,858	9,858
095 INTEREST INFRASTR.					8,892	8,892
105 UTILITIES					224,383	224,383
110 BLDG SPECIFIC OM					46,849	46,849
130 BUILDING MAINTENANCE					286,064	286,064
135 CAMPUS WIDE O&M					219,614	219,614
200 GENERAL ADMIN - GEN					465,052	465,052
Total Cost Pool: 800	870,089	343,702	1,213,791	2,514,369	1,348,447	5,076,607

**See Allocation
Schedule**

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

FTE Allocation Report

Receiving Cost Group	Stat Amount	Percent	Allocate Amt	
Cost Pool: 800 — LIBRARY				
Step 1:				
FAC/PROF	1,099	19.89	1,009,808	
OTHER	320	5.79	294,030	
STUDENTS	4,106	74.32	3,772,769	
	5,525	100.00	5,076,607	
Step 2: FAC/PROF				
90 INSTRUCTION & DR	32,046,879	76.50	772,485	See Rate Schedule
91 ORGANIZED RESEARCH	8,888,364	21.22	214,253	See Rate Schedule
92 OTHER SPON ACTIVITIE	957,105	2.28	23,071	See Rate Schedule
	41,892,348	100.00	1,009,809	
Step 2: OTHER				
95 OTHER INST ACTIVITY	1,071,856	100.00	294,030	See Rate Schedule
	1,071,856	100.00	294,030	
Step 2: STUDENTS				
90 INSTRUCTION & DR	32,046,879	100.00	3,772,769	See Rate Schedule
	32,046,879	100.00	3,772,769	
Total Cost Pool: 800				

MichiganTech

Section N

Other Space Data Requests



K-Day is an annual MTU Tradition

Other Space Data Requests

This section includes the additional space data requests that support specific data requirements of the Federal Government.

Documentation and instructions. A sample of the Space Survey Form can be found at: <http://www.admin.mtu.edu/space/pdf/Dept41100RoomFile.xls>. Also a Room Information report is available at: <http://www.admin.mtu.edu/space/pdf/41100roominfo.pdf>. Completed building and room CAD drawings are available at the following web site: <http://www.admin.mtu.edu/fm/fm/space>. It has been password protected to protect the floor plans, so please honor the privacy of this information. To access the information, the user name is *spacesurvey*, and the password is *Maximus*.

- N1 Square Footage by School/Department/Building** This schedule summarizes square footage by school, department, and building.
- N2 Square Footage by School/Building/Department** This schedule summarizes square footage by school, building, and department..



MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: --											
Department: 5 -											
01 - Administration Building		501									501
Subtotal Dept: 5		501									501
Department: 500 -											
902 - UPPCO Bldg		733									733
Subtotal Dept: 500		733									733
Subtotal College: -		1,234									1,234
College: 21 - DEAN BUSINESS											
Department: 21002 - School of Business											
05 - Academic Offices Building	81		2,462				8,346				10,889
15 - Fisher Hall							797				797
Subtotal Dept: 21002	81		2,462				9,143				11,686
Subtotal College: 21	81		2,462				9,143				11,686
College: 22 - DEAN ENGR											
Department: 22007 - Dean of Engineering											
12 - Minerals & Materials Engr Bldg			3,398					13,637	3,343		20,378
Subtotal Dept: 22007			3,398					13,637	3,343		20,378

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 22 - DEAN ENGR											
Department: 22070 - Engineering Fundamentals											
14 - Grover C. Dillman Hall			1,350				4,268				5,618
Subtotal Dept: 22070			1,350				4,268				5,618
Department: 22200 - Chemical Engineering											
12 - Minerals & Materials Engr Bldg			202				2,479	4,225			6,906
19 - Chemical Sciences & Engr Bldg			2,954				24,225	7,498	103	136	34,916
Subtotal Dept: 22200			3,156				26,704	11,723	103	136	41,822
Department: 22400 - Civil & Environmental Engineer											
08 - Dow Envir Sciences & Engr Bldg	29		2,642				20,034	3,628	416	490	27,239
12 - Minerals & Materials Engr Bldg							714	714			1,428
14 - Grover C. Dillman Hall			1,356				18,013	10,953	2,538	275	33,135
49 - Waste Mgmt Resrces Recvry Bldg							1,821	1,539	380	360	4,100
98 - Off Campus Sites								10			10
Subtotal Dept: 22400	29		3,998				40,582	16,844	3,334	1,125	65,912
Department: 22500 - Electrical and Computer Engine											
07 - Electrical Energy Resources Ct			2,883				20,452	10,556		4,779	38,670
94 - AMJOCH Observatory							352				352
Subtotal Dept: 22500			2,883				20,804	10,556		4,779	39,022
Department: 22550 - Geological & Mining Eng & Scie											
08 - Dow Envir Sciences & Engr Bldg			1,945				13,086	6,112	222		21,365
12 - Minerals & Materials Engr Bldg									866		866
14 - Grover C. Dillman Hall							5,005				5,005
49 - Waste Mgmt Resrces Recvry Bldg							1,600				1,600

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 22 - DEAN ENGR											
92 - Lahti building							5,972				5,972
Subtotal Dept: 22550			1,945				25,663	6,112	1,088		34,808
Department: 22600 - Mechanical Engr-Engrg Mechani											
20 - R. L. Smith Building			7,986				54,295	10,062			72,343
Subtotal Dept: 22600			7,986				54,295	10,062			72,343
Department: 22700 - Materials Science and Engineer											
12 - Minerals & Materials Engr Bldg			4,661				22,996	16,860		3,154	47,671
Subtotal Dept: 22700			4,661				22,996	16,860		3,154	47,671
Department: 28300 - Institute of Materials Process											
12 - Minerals & Materials Engr Bldg			62				1,376	26,743		847	29,028
Subtotal Dept: 28300			62				1,376	26,743		847	29,028
Department: 28900 - Biomedical Engineering											
12 - Minerals & Materials Engr Bldg			1,569				3,903	1,826		347	7,645
Subtotal Dept: 28900			1,569				3,903	1,826		347	7,645
Subtotal College: 22	29		31,008				200,591	114,363	7,868	10,388	364,247
College: 23 - DEAN FORESTRY											
Department: 23004 - Forestry											
18 - U.J.Noblet Forestry Building			3,230				12,899	19,926	20	219	36,294

MICHIGAN TECHNOLOGICAL UNIVERSITY
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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 23 - DEAN FORESTRY											
18A - U.J.Noblet Forestry Addition			121				3,286	10,064		168	13,639
27 - Ford Forestry Center										10	10
90 - Sands Pilot Plant								10,566			10,566
Subtotal Dept: 23004			3,351				16,185	40,556	20	397	60,509
Subtotal College: 23			3,351				16,185	40,556	20	397	60,509
College: 24 - DEAN ARTS/SCIENCE											
Department: 22300 - Chemistry											
19 - Chemical Sciences & Engr Bldg			1,722				36,471	2,872	8	5,785	46,858
21 - Volatile Liquid & Gases Bldg										180	180
Subtotal Dept: 22300			1,722				36,471	2,872	8	5,965	47,038
Department: 24011 - Dean of Science & Arts											
11 - Walker Arts & Humanities Ctr7			911							138	1,049
Subtotal Dept: 24011			911							138	1,049
Department: 24100 - Biological Sciences											
08 - Dow Envir Sciences & Engr Bldg			2,055				22,061	6,762	84	1,732	32,694
12 - Minerals & Materials Engr Bldg							183	146			329
20 - R. L. Smith Building							7,127				7,127
42 - Facilities Management Storage							150	600			750
Subtotal Dept: 24100			2,055				29,521	7,508	84	1,732	40,900
Department: 24200 - Humanities											
11 - Walker Arts & Humanities Ctr7	1,666		2,297				11,097		70		15,130

MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005

ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Subtotal Dept: 24200											
	1,666		2,297				11,097		70		15,130
Department: 24219 - Fine Arts											
10 - Rozsa Cntr for Performing Arts							807			8,243	9,050
11 - Walker Arts & Humanities Ctr7			486				17,164				17,650
Subtotal Dept: 24219											
			486				17,971			8,243	26,700
Department: 24300 - Mathematical Sciences											
08 - Dow Envir Sciences & Engr Bldg							246				246
15 - Fisher Hall			2,115				9,363	1,037			12,515
Subtotal Dept: 24300											
			2,115				9,609	1,037			12,761
Department: 24400 - Computer Sciences											
28 - Kanwal and Ann Rekhi Hall			4,858				13,702	1,551		1,831	21,942
Subtotal Dept: 24400											
			4,858				13,702	1,551		1,831	21,942
Department: 24500 - Physical Education											
24 - Student Development Complex			362							1,608	1,970
Subtotal Dept: 24500											
			362							1,608	1,970
Department: 24600 - Physics											
08 - Dow Envir Sciences & Engr Bldg							329	971			1,300
13 - Hamar House Counseling Center							112				112
15 - Fisher Hall	707		1,768		483		9,014	6,711	91	3,787	22,561
Subtotal Dept: 24600											
	707		1,768		483		9,455	7,682	91	3,787	23,973
Department: 24700 - ROTC - Army/Air Force											

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 24 - DEAN ARTS/SCIENCE											
04 - ROTC Building					9,720		3,051				12,771
Subtotal Dept: 24700					9,720		3,051				12,771
Department: 24800 - Social Sciences											
05 - Academic Offices Building			765				3,106	365	22		4,258
6 -			200				3,597	1,166	280		5,243
Subtotal Dept: 24800			965				6,703	1,531	302		9,501
Subtotal College: 24	2,373		17,539		10,203		137,580	22,181	555	23,304	213,735
College: 25 - DEAN TECHNOLOGY											
Department: 25002 - School of Technology											
07 - Electrical Energy Resources Ct							17,316	56			17,372
87 - Technology Center							8,561				8,561
Subtotal Dept: 25002							25,877	56			25,933
Subtotal College: 25							25,877	56			25,933
College: 26 - KRC ADMIN											
Department: 28600 - Keweenaw Research Center											
70 - KRC Scientific & Admin Offices	350		1,391				252	4,511	13	242	6,759
71 - KRC Machine & Vehicle Shops	207		823				149	2,670	8	144	4,001
72 - KRC Vehicle Service Bldg	290		1,152				209	3,737	11	201	5,600
73 - KRC Vehicle Storage Bldg	205		815				148	2,643	8	142	3,961
74 - KRC Engineering Laboratories	228		904				164	2,930	9	157	4,392
75 - KRC Special Projects Facility	41		162				29	525	2	28	787

**MICHIGAN TECHNOLOGICAL UNIVERSITY
FYE JUNE 30, 2005**

ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 26 - KRC ADMIN											
76 - KRC Support Services Facility	46		184				33	597	2	32	894
78 - KRC Engineering Support Facil.	202		803				145	2,605	8	140	3,903
79 - KRC Engineering Support Facili	191		757				137	2,456	7	131	3,679
95 - ATDC			1,383				6,229		6,384		13,996
Subtotal Dept: 28600	1,760		8,374				7,495	22,674	6,452	1,217	47,972
Subtotal College: 26	1,760		8,374				7,495	22,674	6,452	1,217	47,972
College: 28 -											
Department: 28700 - Extended University Programs											
01 - Administration Building									1,840		1,840
Subtotal Dept: 28700									1,840		1,840
Subtotal College: 28									1,840		1,840
College: 99 - ALL COLLEGES											
Department: 10027 - President											
01 - Administration Building		1,420									1,420
84 - Harold Meese Center		1,127									1,127
Subtotal Dept: 10027		2,547									2,547
Department: 20054 - Provost											
01 - Administration Building		1,131									1,131
84 - Harold Meese Center		129									129
Subtotal Dept: 20054		1,260									1,260

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
Department: 20055 - University Wide Commitments											
07 - Electrical Energy Resources Ct							11,399				11,399
08 - Dow Envir Sciences & Engr Bldg		154					4,642	1,509		130	6,435
11 - Walker Arts & Humanities Ctr7							4,825				4,825
12 - Minerals & Materials Engr Bldg		131					5,395				5,526
14 - Grover C. Dillman Hall							3,542				3,542
15 - Fisher Hall							21,161				21,161
18 - U.J.Noblet Forestry Building							616				616
18A - U.J.Noblet Forestry Addition							1,768				1,768
19 - Chemical Sciences & Engr Bldg							6,988				6,988
20 - R. L. Smith Building							8,270				8,270
28 - Kanwal and Ann Rekhi Hall							2,608				2,608
Subtotal Dept: 20055		285					71,214	1,509		130	73,138
Department: 20900 - Center Teach/Learn/Faculty Dev											
84 - Harold Meese Center							1,766				1,766
Subtotal Dept: 20900							1,766				1,766
Department: 20950 - Center for Int'l Education											
01 - Administration Building					1,349						1,349
Subtotal Dept: 20950					1,349						1,349
Department: 24900 - Center for Experimental Comput											
15 - Fisher Hall							2,204	155			2,359
Subtotal Dept: 24900							2,204	155			2,359
Department: 25010 - Educational Tech Svcs											

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
07 - Electrical Energy Resources Ct		1,161					1,848			2,252	5,261
08 - Dow Envir Sciences & Engr Bldg							225				225
12 - Minerals & Materials Engr Bldg							98				98
15 - Fisher Hall							130				130
18A - U.J.Noblet Forestry Addition							88				88
20 - R. L. Smith Building							1,865				1,865
26 - MITN Uplink Equipment Bldg									120		120
28 - Kanwal and Ann Rekhi Hall							2,199			1,632	3,831
Subtotal Dept: 25010		1,161					6,453			4,004	11,618
Department: 26010 - Department of Education											
05 - Academic Offices Building							1,813				1,813
19 - Chemical Sciences & Engr Bldg							2,201				2,201
Subtotal Dept: 26010							4,014				4,014
Department: 26500 - Human Resources											
01 - Administration Building		2,337									2,337
Subtotal Dept: 26500		2,337									2,337
Department: 27000 - Library											
17 - J. R. Van Pelt Library						92,719	578				93,297
6 -						3,137					3,137
Subtotal Dept: 27000						95,856	578				96,434
Department: 28009 - Graduate School											
01 - Administration Building		1,511					288				1,799
04 - ROTC Building		1,273									1,273

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
<hr/>											
Subtotal Dept: 28009		2,784					288				3,072
Department: 28800 - Institutional Analysis											
902 - UPPCO Bldg		1,335									1,335
Subtotal Dept: 28800		1,335									1,335
Department: 29100 - Admin Info Svsc											
01 - Administration Building		1,871									1,871
Subtotal Dept: 29100		1,871									1,871
Department: 29900 - Info Tech Services											
01 - Administration Building										178	178
05 - Academic Offices Building										99	99
07 - Electrical Energy Resources Ct	77	6,342								2,802	9,221
09 - Alumni House										56	56
11 - Walker Arts & Humanities Ctr7										212	212
12 - Minerals & Materials Engr Bldg										10	10
14 - Grover C. Dillman Hall										800	800
15 - Fisher Hall										107	107
17 - J. R. Van Pelt Library										816	816
18 - U.J.Noblet Forestry Building										10	10
20 - R. L. Smith Building										150	150
23 - Blanche Street House										20	20
24 - Student Development Complex										1,138	1,138
28 - Kanwal and Ann Rekhi Hall										303	303
31 - Douglass Houghton Hall										20	20
34 - Memorial Union Building										77	77
38 - West McNair Hall										152	152
40 - East McNair Hall										316	316
84 - Harold Meese Center										268	268
95 - ATDC										163	163
Subtotal Dept: 29900	77	6,342								7,697	14,116

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
Department: 30050 - Educational Opportunity											
09 - Alumni House		4,267									4,267
Subtotal Dept: 30050		4,267									4,267
Department: 31000 - Enrollment Management:											
01 - Administration Building					5,045					79	5,124
Subtotal Dept: 31000					5,045					79	5,124
Department: 31400 - Student Records & Registration											
01 - Administration Building					4,018						4,018
Subtotal Dept: 31400					4,018						4,018
Department: 32000 - Office of Student Affairs											
01 - Administration Building					2,443						2,443
15 - Fisher Hall										252	252
31 - Douglass Houghton Hall										933	933
Subtotal Dept: 32000					2,443					1,185	3,628
Department: 33000 - Counseling Services											
13 - Hamar House Counseling Center					2,107						2,107
Subtotal Dept: 33000					2,107						2,107
Department: 35000 - University Career Center											
84 - Harold Meese Center					6,802						6,802

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
<hr/>											
Subtotal Dept: 35000					6,802						6,802
Department: 37000 - Athletic Director											
24 - Student Development Complex							502			23,457	23,959
<hr/>											
Subtotal Dept: 37000							502			23,457	23,959
Department: 38040 - SDC Building Operations											
24 - Student Development Complex									150,028		150,028
25 - Sherman Field Press Box									1,350		1,350
46 - IMR Storage Building									4,536		4,536
50 - Gates Tennis Center									28,617		28,617
<hr/>											
Subtotal Dept: 38040									184,531		184,531
Department: 38100 - Housing Administration											
31 - Douglass Houghton Hall							217			55,416	55,633
37 - Wadsworth Hall									167,362		167,362
38 - West McNair Hall									29,249		29,249
39 - McNair Hall Food Services									5,420		5,420
40 - East McNair Hall							403		39,016		39,419
<hr/>											
Subtotal Dept: 38100							620		296,463		297,083
Department: 38500 - Memorial Union											
34 - Memorial Union Building									42,368		42,368
45 - Kettle-Gundlach House									5,620		5,620
<hr/>											
Subtotal Dept: 38500									47,988		47,988
Department: 38600 - Merchandising Operations											
24 - Student Development Complex									6,435		6,435
34 - Memorial Union Building									9,439		9,439

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
<hr/>											
Subtotal Dept: 38600										15,874	15,874
<hr/>											
Department: 38700 - Daniell Heights Apartments											
32 - Daniell Heights										176,690	176,690
35 - Daniel Heights Nursery										2,190	2,190
36 - Tech House										2,460	2,460
47 - Vivian House										3,135	3,135
51 - O'Connor House										3,125	3,125
56 - Daniell Heights storage buildi										1,152	1,152
57 - Hagen House										3,125	3,125
<hr/>											
Subtotal Dept: 38700										191,877	191,877
<hr/>											
Department: 38751 - Portage Lake Golf Course											
52 - Portage Lake Golf Course		73								3,058	3,131
58 - Golf Course Storage Building										10	10
59 - Golf Course Storage Building										10	10
60 - Golf Course - Cart Storage										10	10
61 - Golf Course - Cart Storage										10	10
62 - Golf Course Cart Storage										10	10
<hr/>											
Subtotal Dept: 38751		73								3,108	3,181
<hr/>											
Department: 38890 - Mont Ripley											
53 - Mont Ripley Ski Hill										840	840
54 - Mont Ripley Ski Chalet										3,544	3,544
55 - Mont Ripley Storage Building										3,240	3,240
<hr/>											
Subtotal Dept: 38890										7,624	7,624
<hr/>											
Department: 38900 - Rozsa Ctr for Performing Arts											
10 - Rozsa Cntr for Performing Arts										29,375	29,375
<hr/>											
Subtotal Dept: 38900										29,375	29,375

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
Department: 39000 - Facilities Management											
01 - Administration Building	309									27	336
04 - ROTC Building	424									36	460
05 - Academic Offices Building	106									9	115
07 - Electrical Energy Resources Ct	1,081									93	1,174
08 - Dow Envir Sciences & Engr Bldg	4,276									368	4,644
11 - Walker Arts & Humanities Ctr7	4,754									408	5,162
12 - Minerals & Materials Engr Bldg	918									79	997
14 - Grover C. Dillman Hall	149									13	162
15 - Fisher Hall	700									60	760
16 - Widmaier House	1,430									123	1,553
17 - J. R. Van Pelt Library	222									19	241
18 - U.J.Noblet Forestry Building	97									8	105
19 - Chemical Sciences & Engr Bldg	721									62	783
20 - R. L. Smith Building	753									65	818
41 - Central Heating Plant	1,416									122	1,538
42 - Facilities Management Storage	7,965									685	8,650
43 - Lakeside Laboratory	5,033									433	5,466
44 - Service and Storage Building	15,081									1,296	16,377
Subtotal Dept: 39000	45,435									3,906	49,341
Department: 39900 - Occupational Safety & Health S											
01 - Administration Building		350									350
12 - Minerals & Materials Engr Bldg	453										453
88 - Chemical Storage Building	510	510									1,020
Subtotal Dept: 39900	963	860									1,823
Department: 40008 - Vice President Administration											
01 - Administration Building										416	416

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
<hr/>											
Subtotal Dept: 40008										416	416
<hr/>											
Department: 41000 - CFO											
01 - Administration Building		5,684									5,684
85 - Fire Hall Building		8,830									8,830
86 - MTU Tower Building										10	10
99 - Miscellaneous Bldg Sites										10	10
Subtotal Dept: 41000		14,514								20	14,534
<hr/>											
Department: 41200 - Seaman Mineral Museum											
07 - Electrical Energy Resources Ct							108			6,749	6,857
Subtotal Dept: 41200							108			6,749	6,857
<hr/>											
Department: 42001 - Vice Pres for Research											
01 - Administration Building		1,117		881						70	2,068
Subtotal Dept: 42001		1,117		881						70	2,068
<hr/>											
Department: 42003 - Research and Spon Programs											
01 - Administration Building				1,373					62		1,435
Subtotal Dept: 42003				1,373					62		1,435
<hr/>											
Department: 42004 - Research Accounting											
01 - Administration Building				1,110							1,110
Subtotal Dept: 42004				1,110							1,110
<hr/>											
Department: 63100 - Corporate Services											
95 - ATDC										2,860	2,860

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
<hr/>											
Subtotal Dept: 63100										2,860	2,860
Department: 65000 - University Relations											
01 - Administration Building	62									8,744	8,806
91 - WGGL Transmitter Building										2,938	2,938
Subtotal Dept: 65000	62									11,682	11,744
Department: 70000 - Affirmative Programs											
01 - Administration Building										477	477
Subtotal Dept: 70000										477	477
<hr/>											
Subtotal College: 99	46,537	41,230		3,364	21,764	95,856	87,747	1,664	62	839,095	1,137,319
<hr/>											
Total:	50,780	42,464	62,734	3,364	31,967	95,856	484,618	201,494	16,797	874,401	1,864,475

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: --											
Building: 01 - Administration Building											
5 -		501									501
Subtotal Building: 01											
		501									501
Building: 902 - UPPCO Bldg											
500 -			733								733
Subtotal Building: 902											
			733								733
Subtotal College: -											
		1,234									1,234
College: 21 - DEAN BUSINESS											
Building: 05 - Academic Offices Building											
21002 - School of Business	81		2,462				8,346				10,889
Subtotal Building: 05											
	81		2,462				8,346				10,889
Building: 15 - Fisher Hall											
21002 - School of Business							797				797
Subtotal Building: 15											
							797				797
Subtotal College: 21											
	81		2,462				9,143				11,686
College: 22 - DEAN ENGR											

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 22 - DEAN ENGR											
Building: 07 - Electrical Energy Resources Ct											
22500 - Electrical and Computer Engine			2,883				20,452	10,556		4,779	38,670
Subtotal Building: 07			2,883				20,452	10,556		4,779	38,670
Building: 08 - Dow Envir Sciences & Engr Bldg											
22400 - Civil & Environmental Engineer	29		2,642				20,034	3,628	416	490	27,239
22550 - Geological & Mining Eng & Scie			1,945				13,086	6,112	222		21,365
Subtotal Building: 08	29		4,587				33,120	9,740	638	490	48,604
Building: 12 - Minerals & Materials Engr Bldg											
22007 - Dean of Engineering			3,398					13,637	3,343		20,378
22200 - Chemical Engineering			202				2,479	4,225			6,906
22400 - Civil & Environmental Engineer							714	714			1,428
22550 - Geological & Mining Eng & Scie									866		866
22700 - Materials Science and Engineer			4,661				22,996	16,860		3,154	47,671
28300 - Institute of Materials Process			62				1,376	26,743		847	29,028
28900 - Biomedical Engineering			1,569				3,903	1,826		347	7,645
Subtotal Building: 12			9,892				31,468	64,005	4,209	4,348	113,922
Building: 14 - Grover C. Dillman Hall											
22070 - Engineering Fundamentals			1,350				4,268				5,618
22400 - Civil & Environmental Engineer			1,356				18,013	10,953	2,538	275	33,135
22550 - Geological & Mining Eng & Scie							5,005				5,005
Subtotal Building: 14			2,706				27,286	10,953	2,538	275	43,758
Building: 19 - Chemical Sciences & Engr Bldg											

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 22 - DEAN ENGR											
22200 - Chemical Engineering			2,954				24,225	7,498	103	136	34,916
Subtotal Building: 19			2,954				24,225	7,498	103	136	34,916
Building: 20 - R. L. Smith Building											
22600 - Mechanical Engrg-Engrg Mechani			7,986				54,295	10,062			72,343
Subtotal Building: 20			7,986				54,295	10,062			72,343
Building: 49 - Waste Mgmt Resrces Recvry Bldg											
22400 - Civil & Environmental Engineer							1,821	1,539	380	360	4,100
22550 - Geological & Mining Eng & Scie							1,600				1,600
Subtotal Building: 49							3,421	1,539	380	360	5,700
Building: 92 - Lahti building											
22550 - Geological & Mining Eng & Scie							5,972				5,972
Subtotal Building: 92							5,972				5,972
Building: 94 - AMJOCH Observatory											
22500 - Electrical and Computer Engine							352				352
Subtotal Building: 94							352				352
Building: 98 - Off Campus Sites											
22400 - Civil & Environmental Engineer								10			10
Subtotal Building: 98								10			10

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
Subtotal College: 22	29		31,008				200,591	114,363	7,868	10,388	364,247
College: 23 - DEAN FORESTRY											
Building: 18 - U.J.Noblet Forestry Building											
23004 - Forestry			3,230				12,899	19,926	20	219	36,294
Subtotal Building: 18			3,230				12,899	19,926	20	219	36,294
Building: 18A - U.J.Noblet Forestry Addition											
23004 - Forestry			121				3,286	10,064		168	13,639
Subtotal Building: 18A			121				3,286	10,064		168	13,639
Building: 27 - Ford Forestry Center											
23004 - Forestry										10	10
Subtotal Building: 27										10	10
Building: 90 - Sands Pilot Plant											
23004 - Forestry								10,566			10,566
Subtotal Building: 90								10,566			10,566
Subtotal College: 23			3,351				16,185	40,556	20	397	60,509
College: 24 - DEAN ARTS/SCIENCE											
Building: 04 - ROTC Building											
24700 - ROTC - Army/Air Force					9,720		3,051				12,771

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
<hr/>											
Subtotal Building: 04					9,720		3,051				12,771
<hr/>											
Building: 05 - Academic Offices Building											
24800 - Social Sciences			765				3,106	365	22		4,258
Subtotal Building: 05			765				3,106	365	22		4,258
<hr/>											
Building: 08 - Dow Envir Sciences & Engr Bldg											
24100 - Biological Sciences			2,055				22,061	6,762	84	1,732	32,694
24300 - Mathematical Sciences							246				246
24600 - Physics							329	971			1,300
Subtotal Building: 08			2,055				22,636	7,733	84	1,732	34,240
<hr/>											
Building: 10 - Rozsa Cntr for Performing Arts											
24219 - Fine Arts							807			8,243	9,050
Subtotal Building: 10							807			8,243	9,050
<hr/>											
Building: 11 - Walker Arts & Humanities Ctr7											
24011 - Dean of Science & Arts			911							138	1,049
24200 - Humanities	1,666		2,297				11,097		70		15,130
24219 - Fine Arts			486				17,164				17,650
Subtotal Building: 11	1,666		3,694				28,261		70	138	33,829
<hr/>											
Building: 12 - Minerals & Materials Engr Bldg											
24100 - Biological Sciences							183	146			329
Subtotal Building: 12							183	146			329

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 24 - DEAN ARTS/SCIENCE											
Building: 13 - Hamar House Counseling Center											
24600 - Physics							112				112
Subtotal Building: 13							112				112
Building: 15 - Fisher Hall											
24300 - Mathematical Sciences			2,115				9,363	1,037			12,515
24600 - Physics	707		1,768		483		9,014	6,711	91	3,787	22,561
Subtotal Building: 15	707		3,883		483		18,377	7,748	91	3,787	35,076
Building: 19 - Chemical Sciences & Engr Bldg											
22300 - Chemistry			1,722				36,471	2,872	8	5,785	46,858
Subtotal Building: 19			1,722				36,471	2,872	8	5,785	46,858
Building: 20 - R. L. Smith Building											
24100 - Biological Sciences							7,127				7,127
Subtotal Building: 20							7,127				7,127
Building: 21 - Volatile Liquid & Gases Bldg											
22300 - Chemistry										180	180
Subtotal Building: 21										180	180
Building: 24 - Student Development Complex											
24500 - Physical Education			362							1,608	1,970

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
<hr/>											
Subtotal Building: 24			362							1,608	1,970
<hr/>											
Building: 28 - Kanwal and Ann Rekhi Hall											
24400 - Computer Sciences			4,858				13,702	1,551		1,831	21,942
Subtotal Building: 28			4,858				13,702	1,551		1,831	21,942
<hr/>											
Building: 42 - Facilities Management Storage											
24100 - Biological Sciences							150	600			750
Subtotal Building: 42							150	600			750
<hr/>											
Building: 6 -											
24800 - Social Sciences			200				3,597	1,166	280		5,243
Subtotal Building: 6			200				3,597	1,166	280		5,243
<hr/>											
Subtotal College: 24	2,373		17,539		10,203		137,580	22,181	555	23,304	213,735
<hr/>											
College: 25 - DEAN TECHNOLOGY											
<hr/>											
Building: 07 - Electrical Energy Resources Ct											
25002 - School of Technology							17,316	56			17,372
Subtotal Building: 07							17,316	56			17,372
<hr/>											
Building: 87 - Technology Center											
25002 - School of Technology							8,561				8,561
Subtotal Building: 87							8,561				8,561

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
<hr/>											
Subtotal College: 25							25,877	56			25,933
<hr/>											
College: 26 - KRC ADMIN											
<hr/>											
Building: 70 - KRC Scientific & Admin Offices											
28600 - Keweenaw Research Center	350		1,391				252	4,511	13	242	6,759
Subtotal Building: 70	350		1,391				252	4,511	13	242	6,759
<hr/>											
Building: 71 - KRC Machine & Vehicle Shops											
28600 - Keweenaw Research Center	207		823				149	2,670	8	144	4,001
Subtotal Building: 71	207		823				149	2,670	8	144	4,001
<hr/>											
Building: 72 - KRC Vehicle Service Bldg											
28600 - Keweenaw Research Center	290		1,152				209	3,737	11	201	5,600
Subtotal Building: 72	290		1,152				209	3,737	11	201	5,600
<hr/>											
Building: 73 - KRC Vehicle Storage Bldg											
28600 - Keweenaw Research Center	205		815				148	2,643	8	142	3,961
Subtotal Building: 73	205		815				148	2,643	8	142	3,961
<hr/>											
Building: 74 - KRC Engineering Laboratories											
28600 - Keweenaw Research Center	228		904				164	2,930	9	157	4,392
Subtotal Building: 74	228		904				164	2,930	9	157	4,392
<hr/>											
Building: 75 - KRC Special Projects Facility											

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 26 - KRC ADMIN											
28600 - Keweenaw Research Center	41		162				29	525	2	28	787
Subtotal Building: 75	41		162				29	525	2	28	787
Building: 76 - KRC Support Services Facility											
28600 - Keweenaw Research Center	46		184				33	597	2	32	894
Subtotal Building: 76	46		184				33	597	2	32	894
Building: 78 - KRC Engineering Support Facil.											
28600 - Keweenaw Research Center	202		803				145	2,605	8	140	3,903
Subtotal Building: 78	202		803				145	2,605	8	140	3,903
Building: 79 - KRC Engineering Support Facili											
28600 - Keweenaw Research Center	191		757				137	2,456	7	131	3,679
Subtotal Building: 79	191		757				137	2,456	7	131	3,679
Building: 95 - ATDC											
28600 - Keweenaw Research Center			1,383				6,229		6,384		13,996
Subtotal Building: 95			1,383				6,229		6,384		13,996
Subtotal College: 26	1,760		8,374				7,495	22,674	6,452	1,217	47,972
College: 28 -											
Building: 01 - Administration Building											

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 28 -											
28700 - Extended University Programs									1,840		1,840
Subtotal Building: 01									1,840		1,840
Subtotal College: 28									1,840		1,840
College: 99 - ALL COLLEGES											
Building: 01 - Administration Building											
10027 - President		1,420									1,420
20054 - Provost		1,131									1,131
20950 - Center for Int'l Education					1,349						1,349
26500 - Human Resources		2,337									2,337
28009 - Graduate School		1,511					288				1,799
29100 - Admin Info Svsc		1,871									1,871
29900 - Info Tech Services										178	178
31000 - Enrollment Management:					5,045					79	5,124
31400 - Student Records & Registration					4,018						4,018
32000 - Office of Student Affairs					2,443						2,443
39000 - Facilities Management	309									27	336
39900 - Occupational Safety & Health S		350									350
40008 - Vice President Administration										416	416
41000 - CFO		5,684									5,684
42001 - Vice Pres for Research		1,117		881						70	2,068
42003 - Research and Spon Programs				1,373					62		1,435
42004 - Research Accounting				1,110							1,110
65000 - University Relations	62									8,744	8,806
70000 - Affirmative Programs		477									477
Subtotal Building: 01	371	15,898		3,364	12,855		288		62	9,514	42,352
Building: 04 - ROTC Building											
28009 - Graduate School		1,273									1,273

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
39000 - Facilities Management	424									36	460
Subtotal Building: 04	424	1,273								36	1,733
Building: 05 - Academic Offices Building											
26010 - Department of Education							1,813				1,813
29900 - Info Tech Services										99	99
39000 - Facilities Management	106									9	115
Subtotal Building: 05	106						1,813			108	2,027
Building: 07 - Electrical Energy Resources Ct											
20055 - University Wide Commitments							11,399				11,399
25010 - Educational Tech Svcs		1,161					1,848			2,252	5,261
29900 - Info Tech Services	77	6,342								2,802	9,221
39000 - Facilities Management	1,081									93	1,174
41200 - Seaman Mineral Museum							108			6,749	6,857
Subtotal Building: 07	1,158	7,503					13,355			11,896	33,912
Building: 08 - Dow Envir Sciences & Engr Bldg											
20055 - University Wide Commitments		154					4,642	1,509		130	6,435
25010 - Educational Tech Svcs							225				225
39000 - Facilities Management	4,276									368	4,644
Subtotal Building: 08	4,276	154					4,867	1,509		498	11,304
Building: 09 - Alumni House											
29900 - Info Tech Services										56	56
30050 - Educational Opportunity		4,267									4,267
Subtotal Building: 09		4,267								56	4,323

**MICHIGAN TECHNOLOGICAL UNIVERSITY
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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total			
College: 99 - ALL COLLEGES														
Building: 10 - Rozsa Cntr for Performing Arts														
38900 - Rozsa Ctr for Performing Arts										29,375	29,375			
Subtotal Building: 10										29,375	29,375			
Building: 11 - Walker Arts & Humanities Ctr7														
20055 - University Wide Commitments							4,825				4,825			
29900 - Info Tech Services									212		212			
39000 - Facilities Management	4,754								408		5,162			
Subtotal Building: 11										4,754	4,825	620	10,199	
Building: 12 - Minerals & Materials Engr Bldg														
20055 - University Wide Commitments		131					5,395				5,526			
25010 - Educational Tech Svcs							98				98			
29900 - Info Tech Services									10		10			
39000 - Facilities Management	918								79		997			
39900 - Occupational Safety & Health S	453										453			
Subtotal Building: 12										1,371	131	5,493	89	7,084
Building: 13 - Hamar House Counseling Center														
33000 - Counseling Services							2,107				2,107			
Subtotal Building: 13											2,107		2,107	
Building: 14 - Grover C. Dillman Hall														
20055 - University Wide Commitments							3,542				3,542			
29900 - Info Tech Services									800		800			
39000 - Facilities Management	149								13		162			

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
<hr/>											
Subtotal Building: 14	149						3,542			813	4,504
Building: 15 - Fisher Hall											
20055 - University Wide Commitments							21,161				21,161
24900 - Center for Experimental Comput							2,204	155			2,359
25010 - Educational Tech Svcs							130				130
29900 - Info Tech Services										107	107
32000 - Office of Student Affairs										252	252
39000 - Facilities Management	700									60	760
Subtotal Building: 15	700						23,495	155		419	24,769
Building: 16 - Widmaier House											
39000 - Facilities Management	1,430									123	1,553
Subtotal Building: 16	1,430									123	1,553
Building: 17 - J. R. Van Pelt Library											
27000 - Library						92,719	578				93,297
29900 - Info Tech Services										816	816
39000 - Facilities Management	222									19	241
Subtotal Building: 17	222					92,719	578			835	94,354
Building: 18 - U.J.Noblet Forestry Building											
20055 - University Wide Commitments							616				616
29900 - Info Tech Services										10	10
39000 - Facilities Management	97									8	105
Subtotal Building: 18	97						616			18	731
Building: 18A - U.J.Noblet Forestry Addition											

**MICHIGAN TECHNOLOGICAL UNIVERSITY
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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
20055 - University Wide Commitments							1,768				1,768
25010 - Educational Tech Svcs							88				88
Subtotal Building: 18A							1,856				1,856
Building: 19 - Chemical Sciences & Engr Bldg											
20055 - University Wide Commitments							6,988				6,988
26010 - Department of Education							2,201				2,201
39000 - Facilities Management	721									62	783
Subtotal Building: 19							9,189			62	9,972
Building: 20 - R. L. Smith Building											
20055 - University Wide Commitments							8,270				8,270
25010 - Educational Tech Svcs							1,865				1,865
29900 - Info Tech Services										150	150
39000 - Facilities Management	753									65	818
Subtotal Building: 20							10,135			215	11,103
Building: 23 - Blanche Street House											
29900 - Info Tech Services										20	20
Subtotal Building: 23										20	20
Building: 24 - Student Development Complex											
29900 - Info Tech Services										1,138	1,138
37000 - Athletic Director							502			23,457	23,959
38040 - SDC Building Operations										150,028	150,028
38600 - Merchandising Operations										6,435	6,435
Subtotal Building: 24							502			181,058	181,560

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
Building: 25 - Sherman Field Press Box											
38040 - SDC Building Operations										1,350	1,350
Subtotal Building: 25										1,350	1,350
Building: 26 - MITN Uplink Equipment Bldg											
25010 - Educational Tech Svcs										120	120
Subtotal Building: 26										120	120
Building: 28 - Kanwal and Ann Rekhi Hall											
20055 - University Wide Commitments							2,608				2,608
25010 - Educational Tech Svcs							2,199			1,632	3,831
29900 - Info Tech Services										303	303
Subtotal Building: 28							4,807			1,935	6,742
Building: 31 - Douglass Houghton Hall											
29900 - Info Tech Services										20	20
32000 - Office of Student Affairs										933	933
38100 - Housing Administration							217			55,416	55,633
Subtotal Building: 31							217			56,369	56,586
Building: 32 - Daniell Heights											
38700 - Daniell Heights Apartments										176,690	176,690
Subtotal Building: 32										176,690	176,690

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
Building: 34 - Memorial Union Building											
29900 - Info Tech Services										77	77
38500 - Memorial Union										42,368	42,368
38600 - Merchandising Operations										9,439	9,439
Subtotal Building: 34										51,884	51,884
Building: 35 - Daniel Heights Nursery											
38700 - Daniell Heights Apartments										2,190	2,190
Subtotal Building: 35										2,190	2,190
Building: 36 - Tech House											
38700 - Daniell Heights Apartments										2,460	2,460
Subtotal Building: 36										2,460	2,460
Building: 37 - Wadsworth Hall											
38100 - Housing Administration										167,362	167,362
Subtotal Building: 37										167,362	167,362
Building: 38 - West McNair Hall											
29900 - Info Tech Services										152	152
38100 - Housing Administration										29,249	29,249
Subtotal Building: 38										29,401	29,401
Building: 39 - McNair Hall Food Services											

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
38100 - Housing Administration										5,420	5,420
Subtotal Building: 39										5,420	5,420
Building: 40 - East McNair Hall											
29900 - Info Tech Services										316	316
38100 - Housing Administration							403			39,016	39,419
Subtotal Building: 40							403			39,332	39,735
Building: 41 - Central Heating Plant											
39000 - Facilities Management	1,416									122	1,538
Subtotal Building: 41	1,416									122	1,538
Building: 42 - Facilities Management Storage											
39000 - Facilities Management	7,965									685	8,650
Subtotal Building: 42	7,965									685	8,650
Building: 43 - Lakeside Laboratory											
39000 - Facilities Management	5,033									433	5,466
Subtotal Building: 43	5,033									433	5,466
Building: 44 - Service and Storage Building											
39000 - Facilities Management	15,081									1,296	16,377
Subtotal Building: 44	15,081									1,296	16,377

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
Building: 45 - Kettle-Gundlach House											
38500 - Memorial Union										5,620	5,620
Subtotal Building: 45										5,620	5,620
Building: 46 - IMR Storage Building											
38040 - SDC Building Operations										4,536	4,536
Subtotal Building: 46										4,536	4,536
Building: 47 - Vivian House											
38700 - Daniell Heights Apartments										3,135	3,135
Subtotal Building: 47										3,135	3,135
Building: 50 - Gates Tennis Center											
38040 - SDC Building Operations										28,617	28,617
Subtotal Building: 50										28,617	28,617
Building: 51 - O'Connor House											
38700 - Daniell Heights Apartments										3,125	3,125
Subtotal Building: 51										3,125	3,125
Building: 52 - Portage Lake Golf Course											
38751 - Portage Lake Golf Course						73				3,058	3,131
Subtotal Building: 52						73				3,058	3,131

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
Building: 53 - Mont Ripley Ski Hill											
38890 - Mont Ripley										840	840
Subtotal Building: 53										840	840
Building: 54 - Mont Ripley Ski Chalet											
38890 - Mont Ripley										3,544	3,544
Subtotal Building: 54										3,544	3,544
Building: 55 - Mont Ripley Storage Building											
38890 - Mont Ripley										3,240	3,240
Subtotal Building: 55										3,240	3,240
Building: 56 - Daniell Heights storage buildi											
38700 - Daniell Heights Apartments										1,152	1,152
Subtotal Building: 56										1,152	1,152
Building: 57 - Hagen House											
38700 - Daniell Heights Apartments										3,125	3,125
Subtotal Building: 57										3,125	3,125
Building: 58 - Golf Course Storage Building											
38751 - Portage Lake Golf Course										10	10
Subtotal Building: 58										10	10

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
Building: 59 - Golf Course Storage Building											
38751 - Portage Lake Golf Course										10	10
Subtotal Building: 59										10	10
Building: 6 -											
27000 - Library						3,137					3,137
Subtotal Building: 6						3,137					3,137
Building: 60 - Golf Course - Cart Storage											
38751 - Portage Lake Golf Course										10	10
Subtotal Building: 60										10	10
Building: 61 - Golf Course - Cart Storage											
38751 - Portage Lake Golf Course										10	10
Subtotal Building: 61										10	10
Building: 62 - Golf Course Cart Storage											
38751 - Portage Lake Golf Course										10	10
Subtotal Building: 62										10	10
Building: 84 - Harold Meese Center											
10027 - President		1,127									1,127
20054 - Provost		129									129
20900 - Center Teach/Learn/Faculty Dev							1,766				1,766

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
29900 - Info Tech Services										268	268
35000 - University Career Center					6,802						6,802
Subtotal Building: 84		1,256			6,802		1,766			268	10,092
Building: 85 - Fire Hall Building											
41000 - CFO		8,830									8,830
Subtotal Building: 85		8,830									8,830
Building: 86 - MTU Tower Building											
41000 - CFO										10	10
Subtotal Building: 86										10	10
Building: 88 - Chemical Storage Building											
39900 - Occupational Safety & Health S	510	510									1,020
Subtotal Building: 88	510	510									1,020
Building: 902 - UPPCO Bldg											
28800 - Institutional Analysis		1,335									1,335
Subtotal Building: 902		1,335									1,335
Building: 91 - WGGL Transmitter Building											
65000 - University Relations										2,938	2,938
Subtotal Building: 91										2,938	2,938

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	OSA	OIA	Total
College: 99 - ALL COLLEGES											
Building: 95 - ATDC											
29900 - Info Tech Services										163	163
63100 - Corporate Services										2,860	2,860
Subtotal Building: 95										3,023	3,023
Building: 99 - Miscellaneous Bldg Sites											
41000 - CFO										10	10
Subtotal Building: 99										10	10
Subtotal College: 99											
	46,537	41,230		3,364	21,764	95,856	87,747	1,664	62	839,095	1,137,319
Total:	50,780	42,464	62,734	3,364	31,967	95,856	484,618	201,494	16,797	874,401	1,864,475

MichiganTech

Section O

Base Year Modifications and Modified Rates



Construction of the Ann and Kanwal Rekhi Computer Science Hall

Impact of changing the capital equipment threshold from \$2,500 to \$5,000.

By changing the capital equipment threshold from \$2,500 to \$5,000 we reduced the Organized Research rate by 0.33 points to 55.68%. The supporting summary rate schedules are displayed on Table O.1.

There are two modifications for projected expenses; they are explained below. Table O.2 displays the impact of adding these projected expenses.

Impact of a full year of depreciation and State paid interest for the John and Ruanne Opie Library and the Ann and Kanwal Rekhi Computer Science Hall.

These buildings have already been referenced in Section B of this report. The University references these two adjoined buildings as CILIT, the Center for Integrated Learning and Information Technology.

Our Facilities Management department is finalizing full-year adjustments for utilities expense as well as other O& M expenses. Our Risk Management department is finalizing the incremental property insurance expense for the \$35 million CILIT Project. (Table O.3)

FY2006 \$10 million General Campus Renovations

The renovations are part of a \$10 million capital outlay project and include energy conservation, technology updates, maintenance and updating classrooms and corridors. The State of Michigan will pay 75% or \$7.5 million for the \$10 million dollars of renovations and MTU will provide \$2.5 million. The University intends to issue bonds for its share of the renovations. We have included only the projected additional depreciation and interest expenses for the projects that will affect our organized research rate. (Table O.4)



Table O.1

	Without Modification			Equipment Threshold Modification		
	Base	Allocated Amount	Rate	Base	Allocated Amount	Rate
Base Year (2005):						
<u>Instruction Rate</u>						
Administrative:						
Capped	\$ 50,138,858	\$ 18,867,253	37.63%	\$ 50,851,755	\$ 19,111,215	37.58%
Subtotal	50,138,858	18,867,253	26.00%	50,851,755	19,111,215	26.00%
Facilities:						
Buildings	50,138,858	1,913,034	3.82%	50,851,755	1,913,034	3.76%
Equipment	50,138,858	1,050,640	2.10%	50,851,755	1,058,201	2.08%
Interest	50,138,858	965,094	1.92%	50,851,755	965,094	1.90%
O&M	50,138,858	4,681,563	9.34%	50,851,755	4,686,162	9.22%
Library	50,138,858	4,545,254	9.07%	50,851,755	4,596,052	9.04%
Subtotal	50,138,858	13,155,585	26.24%	50,851,755	13,218,543	25.99%
On Campus Capped Rate			<u>52.24%</u>			<u>51.99%</u>
<u>Organized Research Rate</u>						
Administrative:						
Capped	\$ 16,868,737	\$ 5,941,089	35.22%	\$ 17,108,584	\$ 6,020,802	35.19%
Subtotal	16,868,737	5,941,089	26.00%	17,108,584	6,020,802	26.00%
Facilities:						
Buildings	13,811,913	937,886	6.79%	14,051,760	937,886	6.67%
Equipment	13,811,913	540,402	3.91%	14,051,760	561,243	3.99%
Interest	13,811,913	494,276	3.58%	14,051,760	494,276	3.52%
O&M	13,811,913	1,957,880	14.18%	14,051,760	1,959,916	13.95%
Library	13,811,913	214,253	1.55%	14,051,760	216,648	1.54%
Subtotal	13,811,913	4,144,697	30.01%	14,051,760	4,169,969	29.68%
On Campus Capped Rate			<u>56.01%</u>			<u>55.68%</u>
<u>Other Sponsored Activity Rate</u>						
Administrative:						
Capped	\$ 2,398,687	\$ 633,401	26.41%	\$ 2,432,793	\$ 645,026	26.51%
Subtotal	2,398,687	633,401	26.00%	2,432,793	645,026	26.00%
Facilities:						
Buildings	1,633,107	62,247	3.81%	1,667,213	62,247	3.73%
Equipment	1,633,107	56,558	3.46%	1,667,213	57,981	3.48%
Interest	1,633,107	10,475	0.64%	1,667,213	10,475	0.63%
O&M	1,633,107	139,079	8.52%	1,667,213	139,186	8.35%
Library	1,633,107	23,071	1.41%	1,667,213	23,329	1.40%
Subtotal	1,633,107	291,430	17.85%	1,667,213	293,218	17.59%
On Campus Capped Rate			<u>43.85%</u>			<u>43.59%</u>



Table O.2

	<u>Without Modification</u>			<u>Projections Modification</u>		
	Base	Allocated Amount	Rate	Base	Allocated Amount	Rate
Base Year (2005):						
<u>Instruction Rate</u>						
Administrative:						
Capped	\$ 50,138,858	\$ 18,867,253	37.63%	\$ 50,138,858	\$ 18,985,785	37.87%
Subtotal	50,138,858	18,867,253	26.00%	50,138,858	18,985,785	26.00%
Facilities:						
Buildings	50,138,858	1,913,034	3.82%	50,138,858	2,145,750	4.28%
Equipment	50,138,858	1,050,640	2.10%	50,138,858	1,050,640	2.10%
Interest	50,138,858	965,094	1.92%	50,138,858	1,244,489	2.48%
O&M	50,138,858	4,681,563	9.34%	50,138,858	4,895,322	9.76%
Library	50,138,858	4,545,254	9.07%	50,138,858	5,248,296	10.47%
Subtotal	50,138,858	13,155,585	26.24%	50,138,858	14,584,497	29.09%
On Campus Capped Rate			<u>52.24%</u>			<u>55.09%</u>
<u>Organized Research Rate</u>						
Administrative:						
Capped	\$ 16,868,737	\$ 5,941,089	35.22%	\$ 16,868,737	\$ 5,980,238	35.45%
Subtotal	16,868,737	5,941,089	26.00%	16,868,737	5,980,238	26.00%
Facilities:						
Buildings	13,811,913	937,886	6.79%	13,811,913	959,062	6.94%
Equipment	13,811,913	540,402	3.91%	13,811,913	540,402	3.91%
Interest	13,811,913	494,276	3.58%	13,811,913	517,459	3.75%
O&M	13,811,913	1,957,880	14.18%	13,811,913	2,013,404	14.58%
Library	13,811,913	214,253	1.55%	13,811,913	247,393	1.79%
Subtotal	13,811,913	4,144,697	30.01%	13,811,913	4,277,720	30.97%
On Campus Capped Rate			<u>56.01%</u>			<u>56.97%</u>
<u>Other Sponsored Activity Rate</u>						
Administrative:						
Capped	\$ 2,398,687	\$ 633,401	26.41%	\$ 2,398,687	\$ 633,762	26.42%
Subtotal	2,398,687	633,401	26.00%	2,398,687	633,762	26.00%
Facilities:						
Buildings	1,633,107	62,247	3.81%	1,633,107	62,286	3.81%
Equipment	1,633,107	56,558	3.46%	1,633,107	56,558	3.46%
Interest	1,633,107	10,475	0.64%	1,633,107	10,475	0.64%
O&M	1,633,107	139,079	8.52%	1,633,107	141,523	8.67%
Library	1,633,107	23,071	1.41%	1,633,107	26,639	1.63%
Subtotal	1,633,107	291,430	17.85%	1,633,107	297,481	18.22%
On Campus Capped Rate			<u>43.85%</u>			<u>44.22%</u>



Table O.3

Base Year Modification
CILIT Depreciation and Interest Modification

	Opie Library Bldg 17	Rekhi Computer Science Hall Bldg 28	Fisher Hall Bldg 15	Total CILIT Project Costs
<u>Depreciation Expense Modification</u>				
Audited financial statements (2005)				
Historical costs as presented	\$ 15,610,633	\$ 14,998,451	\$ -	\$ 30,609,084
Partial Year depreciation expense	32,522	31,246	-	63,768
Projected total costs				
Total project costs	16,669,918	16,016,196	1,152,586	33,838,700
Less: 10% Salvage Value	(1,666,992)	(1,601,620)	(115,259)	(3,383,870)
Amount available for depreciation	15,002,926	14,414,576	1,037,327	30,454,830
40 Year Use life	40	40	40	40
Projected annual depreciation	375,073	360,364	25,933	761,371
Less: 2005 partial year depreciation	(32,522)	(31,246)	-	(63,768)
Additional projected depreciation	\$ 342,551	\$ 329,118	\$ 25,933	\$ 697,603
<u>State Paid Interest Modification</u>				
Projected Total Building Costs	\$ 12,750,000	12,250,000	-	\$ 25,000,000
Anticipated Interest Rate	3.5%	3.5%	3.5%	3.5%
Projected Interest Expense	\$ 446,250	428,750	-	\$ 875,000



Table O.4

2006 General Campus Renovations

Building Number	Description	Project Costs	Useful Life	Annual Deprn
	<u>Central Utility Plant</u>			
81(new)	Building for interruptible power generators	\$ 263,000	40	\$ 6,575
81,41	Power generators and improvements	4,902,000	20	245,100
	<u>Fisher Hall renovation</u>			
15	Classroom renovations and technology	1,140,000	20	57,000
15	Furnishings and equipment	425,000	7	60,714
	<u>Chemical Science building renovation</u>			
19	Classroom renovations and technology	1,125,000	20	56,250
19	Furnishings and equipment	75,000	7	10,714
Various	Major maintenance	315,000	20	15,750
	Total	\$ 8,245,000		\$ 452,104
	Specifically identified projects	\$ 8,245,000		
	State of MI apportionment	75%		
		6,183,750		
	Projected Interest rate	3.5%		
	Projected Interest expense on the 2006 General Campus Renovations	\$ 216,431		
	Specifically identified projects	\$ 8,245,000		
	MTU apportionment	25%		
		2,061,250		
	Projected Interest rate	3.5%		
	Projected Interest expense on the 2006 General Campus Renovations	\$ 72,144		



MichiganTech

Appendix A





DEPARTMENT OF THE NAVY

**OFFICE OF NAVAL RESEARCH
875 NORTH RANDOLPH ST SUITE 1425
ONR 242 INDIRECT COST BRANCH
ARLINGTON, VA 22203-1995**

IN REPLY REFER TO

E-mail Transmittal

November 9, 2005

ONR 242

Mr. Daniel D. Greenlee
CFO and Treasurer
Michigan Technological University
1400 Townsend Drive
Houghton, MI 49931-1295

Subject: Michigan Technological University's Forward Facilities and Administrative (F&A) and Fringe Benefits Proposals

Reference: Your request letter to ONR, dated October 25, 2005

Dear Mr. Greenlee:

This letter is in response to the above referenced request regarding the submittal of Michigan Technological University's F&A rate proposal for Fiscal Years (FYs) 2007 through 2009, and Fringe Benefit rate proposal for FY 2007. The government hereby approves the submittal extension, and you are requested to provide both the multi-year F&A and the single-year Fringe Benefit rate proposals to ONR by March 31, 2006. However, please keep in mind that submitting your proposals this late into the negotiation cycle could cause delay in establishing your rates prior to the start of your new fiscal year.

The following areas shall be addressed in the forward pricing F&A rate proposal:

1. Identification of any Memoranda of Understanding or advance agreements upon which the proposed rates are based.
2. Identification/explanation of any indirect cost allocations based on cost analysis studies or alternative allocation bases made in accordance with Section E.2.d. of OMB Circular A-21. Please indicate dates of latest reviews and updates.
3. A reconciliation of any carry-forward amounts (if applicable).
4. Completed certificates of indirect costs as required by FAR 52.242-4 (reference 62 FR 239, January 2, 1997) and OMB Circular A-21, Section K.2. Two separate certificates are required. Institutions required to file a DS-2 must include a statement on the A-21 Certificate of Indirect Costs that the cost proposal has been prepared using the accounting practices disclosed in the DS-2.
5. Per OMB Circular A-21, Section J.24.d, Lobbying, a certificate is required which states that the institution has complied with the requirements and standards of this section. Please review OMB Circular A-21 and provide this certificate of compliance.
6. Describe the process by which the institute ensures that Federal sponsors do not in any way subsidize the indirect costs of other sponsors, specifically activities sponsored by industry and foreign governments (see OMB Circular A-21, Section G.1.a(3)).
7. Provide a statement regarding the institution's compliance with the requirement for physical inventories in support of use allowances or depreciation charges (see OMB Circular A-21, Section J.12.e).

8. Provide a list of the federal agencies that provide more than 10% of your annual research funding.

9. OMB Circular A-21, Section G.7., Limitation on Reimbursement of Administrative Costs, describes administrative activities whose costs are limited to 26% of modified total direct costs. Please ensure that your proposal complies with this 26% limitation.

10. Provide an assurance that an amount equal to the Federal reimbursement for depreciation or use allowance has been expended or reserved to acquire or improve research facilities (see OMB Circular A-21, Section J.12.f), if applicable.

11. Provide an assurance that the institution is in compliance with any applicable limitations on executive compensation.

12. In accordance with DFARS 231.303(2), the prohibition concerning imposition of a 26% indirect cost rate ceiling on administrative costs cited at DFARS 231.303(1) may be waived to simplify the institution's overall management of DOD cost reimbursement contracts. Accordingly, if you wish to waive DFARS 231.303(1), a statement requesting this waiver shall be submitted; otherwise, your proposal should include an uncapped rate to be applied to DOD contracts.

13. Actual cost data supporting the proposed rates, to include identification of significant variations from the previous year's actual indirect costs or allocation bases that may have a bearing on the reasonableness of the proposed rates.

14. Any explanation of new or unusual factors which affect the proposed rates.

15. A five-year history of negotiated rate components with an explanation for any significant variances.

16. In accordance with OMB Circular A-21, Section G.12, please submit your F&A proposal in accordance with the standard format shown in OMB Circular A-21, Appendix C.

Please mail your proposal to the following address:

Office of Naval Research
875 North Randolph St Suite 1425
ONR 242 Indirect Cost Branch
ATTN: Deborah K. Rafi, Director
Arlington, VA 22203-1995

If you have any questions, please contact Scott Bukovec at (703) 696-2586, or e-mail address: bukoves@onr.navy.mil.

Sincerely,

/SIGNED/
DEBORAH K. RAFI
Contracting Officer

Copy To:

ONR, Chicago Regional Field Office
DCAA, Chicago Branch Office

Glossary to the Requirements Letter

1. Identification of any Memoranda of Understanding or advance agreements upon which the proposed rates are based.

Not applicable

2. Identification/explanation of any indirect cost allocations based on cost analysis studies or alternative allocation bases made in accordance with Section E.2.d. of OMB Circular A-21. Please indicate dates of latest reviews and updates.

Not applicable

3. A reconciliation of any carry-forward amounts (if applicable).

Not applicable

4. Completed certificates of indirect costs as required by FAR 52.242-4 (reference 62 FR 239, January 2, 1997) and OMB Circular A-21, Section K.2. Two separate certificates are required. Institutions required to file a DS-2 must include a statement on the A-21 Certificate of Indirect Costs that the cost proposal has been prepared using the accounting practices disclosed in the DS-2.

Section A, Page 2

5. Per OMB Circular A-21, Section J.24.d, Lobbying, a certificate is required which states that the institution has complied with the requirements and standards of this section. Please review OMB Circular A-21 and provide this certificate of compliance.

Section A, Page 3

6. Describe the process by which the institute ensures that Federal sponsors do not in any way subsidize the indirect costs of other sponsors, specifically activities sponsored by industry and foreign governments (see OMB Circular A-21, Section G.1.a(3)).

Section A, Page 3

7. Provide a statement regarding the institution's compliance with the requirement for physical inventories in support of use allowances or depreciation charges (see OMB Circular A-21, Section J.12.e).

Section A, Page 3

8. Provide a list of the federal agencies that provide more than 10% of you annual research funding.

Section i, Page 1

9. OMB Circular A-21, Section G.7., Limitation on Reimbursement of Administrative Costs, describes administrative activities whose costs are limited to 26% of modified total direct costs. Please ensure that your proposal complies with this 26% limitation.

Letter from Mr. Daniel D. Greenlee to Joanne Elkowich, Contracting Officer, Office of Naval Research, beginning of Facilities and Administration Rate Proposal

10. Provide an assurance that an amount equal to the Federal reimbursement for depreciation or use allowance has been expended or reserved to acquire or improve research facilities (see OMB Circular A-21, Section J.12.f), if applicable.

Section A, Page 3

11. Provide an assurance that the institution is in compliance with any applicable limitations on executive compensation.

Section A, Page 4

Glossary to the Requirements Letter

12. In accordance with DFARS 231.303(2), the prohibition concerning imposition of a 26% indirect cost rate ceiling on administrative costs cited at DFARS 231.303(1) may be waived to simplify the institution's overall management of DOD cost reimbursement contracts. Accordingly, if you wish to waive DFARS 231.303(1), a statement requesting this waiver shall be submitted; otherwise, your proposal should include an uncapped rate to be applied to DOD contracts.

Letter from Mr. Daniel D. Greenlee to Joanne Elkowich, Contracting Officer, Office of Naval Research, beginning of Facilities and Administration Rate Proposal

13. Actual cost data supporting the proposed rates, to include identification of significant variations from the previous year's actual indirect costs or allocation bases that may have a bearing on the reasonableness of the proposed rates.

Section B, Page 1 and 2

14. Any explanation of new or unusual factors which affect the proposed rates.

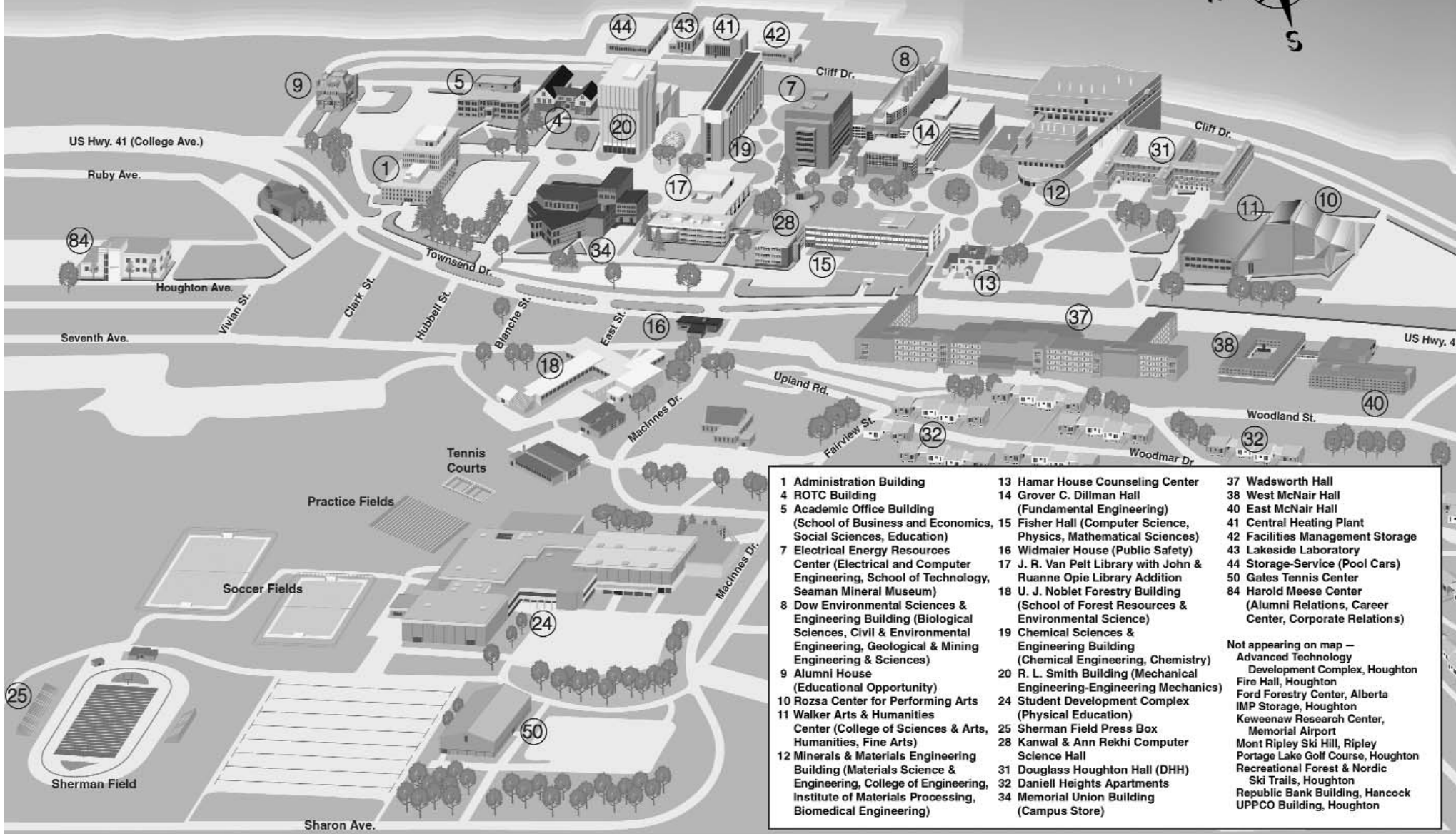
Section B, Page 1 and 2

15. A five-year history of negotiated rate components with an explanation for any significant variances.

Section B, Page 1 and 2

MichiganTech

Portage Lake



- | | | |
|---|--|---|
| 1 Administration Building | 13 Hamar House Counseling Center | 37 Wadsworth Hall |
| 4 ROTC Building | 14 Grover C. Dillman Hall
(Fundamental Engineering) | 38 West McNair Hall |
| 5 Academic Office Building
(School of Business and Economics,
Social Sciences, Education) | 15 Fisher Hall (Computer Science,
Physics, Mathematical Sciences) | 40 East McNair Hall |
| 7 Electrical Energy Resources
Center (Electrical and Computer
Engineering, School of Technology,
Seaman Mineral Museum) | 16 Widmaier House (Public Safety) | 41 Central Heating Plant |
| 8 Dow Environmental Sciences &
Engineering Building (Biological
Sciences, Civil & Environmental
Engineering, Geological & Mining
Engineering & Sciences) | 17 J. R. Van Pelt Library with John &
Ruanne Opie Library Addition | 42 Facilities Management Storage |
| 9 Alumni House
(Educational Opportunity) | 18 U. J. Noblet Forestry Building
(School of Forest Resources &
Environmental Science) | 43 Lakeside Laboratory |
| 10 Rozsa Center for Performing Arts | 19 Chemical Sciences &
Engineering Building
(Chemical Engineering, Chemistry) | 44 Storage-Service (Pool Cars) |
| 11 Walker Arts & Humanities
Center (College of Sciences & Arts,
Humanities, Fine Arts) | 20 R. L. Smith Building (Mechanical
Engineering-Engineering Mechanics) | 50 Gates Tennis Center |
| 12 Minerals & Materials Engineering
Building (Materials Science &
Engineering, College of Engineering,
Institute of Materials Processing,
Biomedical Engineering) | 24 Student Development Complex
(Physical Education) | 84 Harold Meese Center
(Alumni Relations, Career
Center, Corporate Relations) |
| | 25 Sherman Field Press Box | |
| | 28 Kanwal & Ann Rekhi Computer
Science Hall | |
| | 31 Douglass Houghton Hall (DHH) | |
| | 32 Daniell Heights Apartments | |
| | 34 Memorial Union Building
(Campus Store) | |
| | | Not appearing on map –
Advanced Technology
Development Complex, Houghton
Fire Hall, Houghton
Ford Forestry Center, Alberta
IMP Storage, Houghton
Keweenaw Research Center,
Memorial Airport
Mont Ripley Ski Hill, Ripley
Portage Lake Golf Course, Houghton
Recreational Forest & Nordic
Ski Trails, Houghton
Republic Bank Building, Hancock
UPPCO Building, Houghton |