

Facilities and Administration Rate Proposal



Financial Report

2008



Fiscal Year Ending June 30, 2008

Facilities and Administration Rate Proposal

*Fiscal Year Ending
June 30, 2008*

April 6, 2009

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 revised facilities and administrative (F&A) cost rate proposal for Michigan Technological University (the University). The calculated rates are based on data for the fiscal year ended June 30, 2008. 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, 2008 are shown in Sections B (base year rates prior to the rate modifications) and Section O (modified rates) of the proposal.

- Since we use predetermined rates, there are no carry-forward amounts.
- We are requesting on-campus and off-campus three (3) year rates beginning on July 1, 2009 and ending on June 30, 2012. This is for Fiscal Years 2010-2012.
- We are requesting that all rates would be predetermined rates
- We are requesting a special rate for Michigan Tech Research Institute (MTRI)
- 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 MITRI leased space.
 - The new Great Lakes Research Center will be opened in June 2011 with full occupancy on July 1, 2011. A projection of the additional depreciation and operating costs for a full year of operation has been included in our rate adjustment. We are therefore requesting a rate increase from 55% to 56% for fiscal year 2012.
- The five year Organized Research (OR) rate history
 - The current OR rate of 56% has been in place from (July 1, 2003-June 30, 2009)

- The modified rates we are requesting are:
 - Instructional rate (57.0%) to be used for both on-campus and off-campus course development grants.
 - Full research capped rate (55%) to be used for on-campus research projects.
 - Off-campus research rate (26%) to be used for off-campus research projects.
 - Uncapped full research rate (69%) to be used for on-campus research projects per DFARS 231.303(2).
 - Uncapped research rate (40%) to be used for off-campus research projects per DFARS 231.303(2).
 - MTRI capped rate (47.50%) to be used for on-campus research projects.
 - MTRI uncapped full research rate (86.50%) to be used for on-campus research projects per DFARS 231.302 (s).
 - MTRI uncapped research rate (65%) to be used for off-campus research projects per DFARS 231.303(2).
 - Other Sponsored Programs rate (30.0%) to be used for on-campus public service type agreements.
 - Other Sponsored Programs rate (26.0%) to be used for off-campus public service type agreements.

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



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, 2008

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, 2008

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) 2010 through 2012, and Fringe Benefit rate proposal for FY 2010. 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, 2009. 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. **See Appendix A**
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. **None**
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. **See Section A – pages 3 & 4**
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. **See Section A – page 5**
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)). **See Section A – page 5**

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). **See Section A – page 5**

8. Provide a list of the federal agencies that provide more than 10% of your annual research funding. **See Section i – page 3**

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. **See Section A – page 5**

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. **See Section A – page 5**

11. Provide an assurance that the institution is in compliance with any applicable limitations on executive compensation. **See Section A – page 5**

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. **See Introduction Letter**

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. **See Section B – page 3**

14. Any explanation of new or unusual factors which affect the proposed rates. **See Section O (all)**

15. A five-year history of negotiated rate components with an explanation for any significant variances. **See Section B – page 2**

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

**Michigan Technological University
F&A Cost Proposal, FYE June 30, 2008**

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M. Library Schedules

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N. Other Space Data Requests

- 1. ASF by School/Department/Building/Cost Group Report (Square Footage) N1
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O. Base Year Modifications and Modified Rates

- 1. MTRI Lease Modification O1
- 2. GLRC Modification to Base Year 2008-2012 (Fact Sheet) O2
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Appendix A

- 1. Negotiation Agreement dated June 16, 2008

MichiganTech

General Information



General Information

Enclosed in this proposal are the schedules that support the proposed facilities and administrative (F&A) cost rates for Michigan Technological University (the University). 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 (section ii) of this document for brief narratives of the schedules included in this document.

Organization Structure and Background

The University was founded in 1885. It has approximately 6,700 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.

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.

The University completed its DS-2 in 2006. <http://www.mtu.edu/research/references/pdf/DS2-2006.pdf>

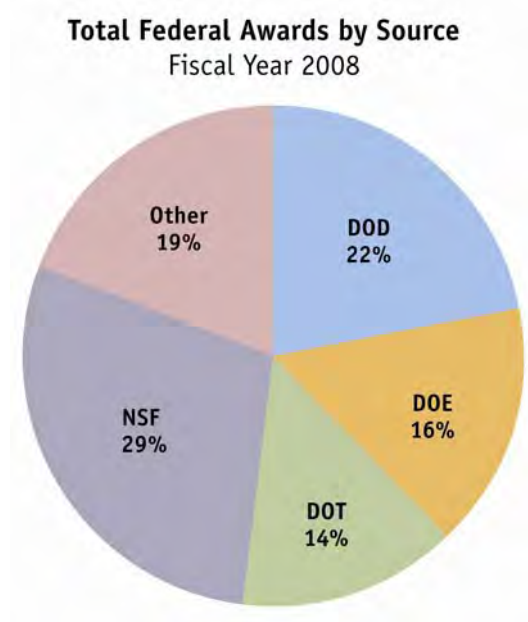
Most of the organized research activity takes place at the Michigan Technological University campus in Houghton, MI. However, a portion does take place at certain off campus sites, including MTRI, our research center in Ann Arbor, MI.

Research awards received by Michigan Tech totaled \$41 million for fiscal year 2008. The following charts outline the breakdown of award monies received.



Michigan Technological University
Total Federal Awards by Source
Fiscal Year 2008

<u>Federal Sponsor</u>	<u>Awards</u>
Department of Energy (DOE)	\$ 4,961,752
National Science Foundation (NSF)	8,700,172
Department of Defense (DOD)	6,724,871
Department of Transportation (DOT)	4,135,357
All Other Federal Agencies	<u>5,767,829</u>
Total	<u>\$ 30,289,981</u>



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

Rate Schedules and Reconciliation

The four rate schedules (Instruction, Organized Research, MTRI and Other Sponsored Activities) can be found in Section B of the F&A cost proposal. The rate schedules are based on actual costs for FYE June 30, 2008.

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 enclosed with the proposal. Additional copies of the audited annual report are available at <http://www.admin.mtu.edu/acct/reports/audited.php>.

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:	5x	Equipment Depreciation	Actual costs identified to specific buildings and rooms	
	65	Equipment MTRI	Actual costs identified to MTRI rooms	
Int:	9x	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 pool	
	125	Dept. Paid O&M	Costs that benefit specific departments	
	130	Building Maintenance	Costs allocated to a set of benefiting buildings	
	133	MTRI O&M	Actual costs identified to MTRI space	
	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	
Res:	910	Organized Research	Direct costs (MTDC) of organized research	
	911	Organized Research - KRC	Direct costs (MTDC) of KRC organized research	
	913	Organized Research - MTRI	Direct costs (MTDC) of MTRI 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 Marketing and Communications) 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, which are found in ASPIRE (Accounting for Space, People, Indexes, Research and Equipment) our web based space and equipment inventory system.

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Checklist



PART II

GENERAL INFORMATION

Reference: C1, attached	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
B	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

PART II

- 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

PART II

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.

- | | | |
|------------------|----|--|
| <u>D3-D4</u> | 2. | A schedule showing amount by building of use allowance and/or depreciation distributed to all functions |
| <u>N/A</u> | 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 |
| <u>Section D</u> | 4. | If depreciation is claimed, describe what useful lives by group and component have been used |

EQUIPMENT USE ALLOWANCE AND/OR DEPRECIATION

Reference:

- | | | |
|------------------|----|--|
| <u>Section E</u> | 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 |
| <u>E5</u> | 2. | A schedule showing amount by building of use allowance and/or depreciation distributed to all functions |
| <u>N/A</u> | 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 |
| <u>Section E</u> | 4. | If depreciation is claimed, describe what useful lives by asset class and component have been used |

INTEREST

Reference:

- | | | |
|------------------|----|---|
| <u>Section F</u> | 1. | Reconciliation of interest cost used in the F&A base year calculation to the financial statements |
|------------------|----|---|

PART II

- 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)

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- 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 |

PART II

- 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

MichiganTech

Statistical Information



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

F. Most Current F&A Rates, continued

Type of Rate	Fiscal Date of Rate		MTRI 2	MTRI 2
	Year	Agreement	On	Off
Pred	2009	06/16/2008	80.6 %	59.0 %
Pred		01/01/2000	0.0 %	0.0 %
Pred		01/01/2000	0.0 %	0.0 %

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	MTRI	OSA
BUILDING	363	17		
INTEREST	478	25		
OPERATIONS & MNT	159	7		

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

	IDR	OR	MTRI	OSA
Salaries & Wages/Fringes	50,853	13,533	2,241	2,435
Non-Labor Costs	7,766	5,994	456	1,183
MODIFIED TOTAL DIRECT COSTS	58,619	19,527	2,697	3,618

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

	IDR	OR	MTRI	OSA
BUILDING	35.5%	12.8%		0.2%
EQUIPMENT	27.5%	19.6%	4.0%	0.1%
INTEREST	33.6%	11.5%		0.2%
OPERATIONS & MNT	33.0%	11.7%	1.9%	0.4%
LIBRARY	89.4%	3.6%	0.6%	0.6%

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: 07/01/2007 - 06/30/2008

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

	IDR		OR		MTRI		OSA	
	(\$)	(%)	(\$)	(%)	(\$)	(%)	(\$)	(%)
FACILITIES								
BUILDING (On)	2,555	4.4	919	5.7			13	0.4
EQUIPMENT (On)	983	1.7	700	4.3	143	5.3	2	0.1
INTEREST (On)	1,907	3.3	654	4.0			9	0.3
OPERATIONS & MNT (On)	5,973	10.2	2,128	13.1	343	12.7	68	2.1
LIBRARY (On)	6,657	11.4	265	1.6	43	1.6	44	1.4
UTILITY COST ADJUSTMENT								
		31.0		28.7		19.6		4.3
ADMINISTRATIVE								
GENERAL ADMIN (All)	8,228	14.0	2,741	14.0	379	14.0	508	14.0
DEPARTMENT ADMIN (All)	9,261	15.8	2,977	15.2	1,066	39.5	225	6.2
SPON PROJ ADMIN (All)	10		2,218	11.4	310	11.5	374	10.3
STUDENT SERV ADMIN (All)	8,104	13.8						
26% ADJUSTMENT		-17.6		-14.6		-39.0		-4.5
		26.0		26.0		26.0		26.0
MODIFIED TOTAL DIRECT COST								
ON CAMPUS	58,601	56.8	16,230	54.8	2,696	45.6	3,214	30.3
OFF CAMPUS	17	26.0	3,289	26.0		26.0	404	26.0
TOTAL MTDC	58,618		19,519		2,696		3,618	
COMPOSITION OF RATE BASE								
FED AWARDS - ON (NEG RATE)			10,230		1,672			
FED AWARDS - OFF (NEG RATE)			2,461				354	
FED AWARDS - RES TRN								
FED AWARDS - (LESS THAN NEG)	52		1,698		952		1,981	
NON-FEDERAL SOURCES	58,567		5,138		72		1,282	
TOTAL	58,619		19,527		2,696		3,617	
MISCELLANEOUS STATISTICS								
COST SHARING IN BASE (000's)	26		1,931		65		300	
ASSIGNABLE SQUARE FEET (ASF)	503,893		188,767		8,420		5,867	

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

Name of Institution: MICHIGAN TECHNOLOGICAL UNIVERSITY

Historical Base Year: 07/01/2007 - 06/30/2008

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

	IDR		OR		MTRI		OSA	
	(\$)	(%)	(\$)	(%)	(\$)	(%)	(\$)	(%)
MISCELLANEOUS STATISTICS								
PERCENT OF ASF FINANCED		0.4		0.2		0.0		0.0

MichiganTech

Section A

Required Certifications and Assurances



Certifications & Assurances

This section includes the certifications and assurances as they pertain to this Facilities and Administrative Cost proposal.

- A1 Certificate of F&A Costs (A21:K2B)**
- A2 Certificate of Final Indirect Costs (62 FR 239)**
- A3 Additional Certifications & Assurances**

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, 2008 to establish billing our final F&A costs rate for the period July 1, 2009 to June 30, 2012 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 6, 2009

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 2008 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, 2009 to June 30, 2012 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 6, 2009

A3 – Additional Certifications & Assurances

This is to certify that I have reviewed the University's Facilities and Administrative Cost Proposal for Fiscal Year 2008 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 6, 2009

MichiganTech

Section B

Pre-modification Rate Schedules



Pre-modification Rate Schedules

This section includes four rate schedules (Instruction, Organized Research, MTRI Organized Research and Other Sponsored Activities) based on actual costs for FYE June 30, 2008. 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

	<u>ONR</u>			<u>DHHS</u>		
	Great Lakes Research Lab Modification	Modified Base Year	Prior	Prior	Prior	
Base Years:	<u>FY2008</u>	<u>FY2012</u>	<u>FY2005</u>	<u>FY2002</u>	<u>FY1999</u>	<u>FY1994</u>
Administrative:						
Capped	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%
Subtotal	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%
Facilities:						
Buildings	5.66%	7.57%	6.79%	6.17%	6.47%	4.00%
Equipment	4.32%	4.48%	4.06%	3.86%	4.10%	6.00%
Interest	4.03%	5.09%	3.58%	7.69%	0.97%	n/a
O&M	13.11%	12.75%	14.59%	11.94%	12.63%	10.00%
Library	1.63%	1.74%	1.55%	0.93%	0.94%	1.00%
Additional request**	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%
Voluntary reduction	0.00%	-1.63%	-0.57%	-0.59%	-0.11%	0.00%
Subtotal	29.00%	30.00%	30.00%	30.00%	25.00%	21.00%
On Campus Rate	55.00%	56.00%	56.00%	56.00%	51.00%	47.00%
Off Campus rate	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%

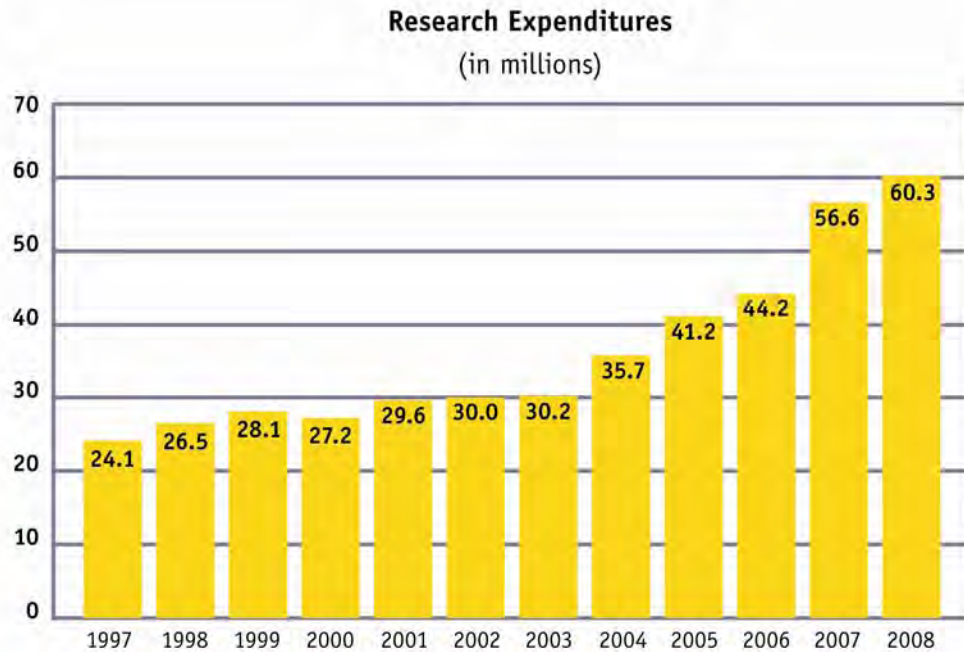
**The University's Board of Control initially authorized lending \$1 million to the Keweenaw Research Center (KRC) to enable construction a new Design Center. An increase to \$2 million was later approved by the Board due to an expansion in the scope of the project. Construction is anticipated to be completed by November 15, 2009 and occupation of the space would take place approximately January 1, 2010.

By itself this project is not large enough to require a modification to the base year. However, it is large enough to justify the additional rate increase.

Organized Research (OR) Component changes greater than 10%

The "OR" variances are primarily a function of the increased "OR" expenditures. The denominator in each of the rate computations increased significantly.

The following graph is taken from our *Research* magazine. Although this graph displays both "DR" and "OR," it visually portrays the significant increase between the base year 2005 proposal and this base year 2008 proposal.



Building costs have decreased by 16.6% (5.66% vs. 6.79%). There was a 2.0% decrease in the allocated expenses and a 17.5% increase in the "OR" base.

The 2008 base year [pre-modification] **O&M** component decreased by 10.1% (13.1% vs. 14.6%). Although the allocated expenses increased by a modest 5.6% over the three year period, the O&M base (denominator) increased by 17.5%.

The schedules listed below support the instruction and research component in the proposal:

- B1** **Rate Schedule by Direct Group, Indirect Group Report (Instruction & DR)**- This schedule supports the A-21 guide, Section B1a covering Instruction and Departmental Research.
- B2** **Rate Schedule by Direct Group, Indirect Group Report (Organized Research)**- This schedule supports the A-21 guide, Section B1b covering both Sponsored Research and University Research.
- B3** **Rate Schedule by Direct Group, Indirect Group Report (Organized Research- MTRI)**- This schedule supports the A-21 guide, Section B1b covering both Sponsored Research and University Research as it pertains to MTRI.
- B4** **Rate Schedule by Direct Group, Indirect Group Report (Other Sponsored Activity)**- This schedule supports the A-21 guide, Section B1c covering Other Sponsored Activity.

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

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	58,618,311	8,228,449	14.04	
30 — DEPARTMENT ADMIN	All	58,618,311	9,260,773	15.80	
60 — SPON PROJ ADMIN	All	58,618,311	10,119	0.02	
70 — STUDENT SERV ADMIN	All	58,618,311	8,104,205	13.83	
Subtotal For Administrative			25,603,546	43.69	26.00
Facilities					
05 — BUILDING	On	58,601,309	2,554,549	4.36	
10 — EQUIPMENT	On	58,601,309	982,827	1.68	
12 — INTEREST	On	58,601,309	1,907,366	3.25	
15 — OPERATIONS & MNT	On	58,601,309	5,973,132	10.19	
80 — LIBRARY	On	58,601,309	6,657,498	11.36	
Subtotal For Facilities			18,075,372	30.84	30.84
On Campus Rate:				74.53	56.84
Off Campus Rate:				43.69	26.00

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

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	19,527,055	2,741,078	14.04	
30 — DEPARTMENT ADMIN	All	19,527,055	2,976,648	15.24	
60 — SPON PROJ ADMIN	All	19,527,055	2,218,329	11.36	
Subtotal For Administrative			7,936,055	40.64	26.00
Facilities					
05 — BUILDING	On	16,229,687	918,709	5.66	
10 — EQUIPMENT	On	16,229,687	700,355	4.32	
12 — INTEREST	On	16,229,687	654,261	4.03	
15 — OPERATIONS & MNT	On	16,229,687	2,127,727	13.11	
80 — LIBRARY	On	16,229,687	264,888	1.63	
Subtotal For Facilities			4,665,940	28.75	28.75
On Campus Rate:				69.39	54.75
Off Campus Rate:				40.64	26.00

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Rate Schedule By Direct Group, Indirect Group Report

Direct Cost Group: 91A — ORG RES - MTRI

Indirect Cost Group	Base Indicator	Base	Allocated Amount	Rate	Capped Rate
Administrative					
20 — GENERAL ADMIN	All	2,696,480	378,514	14.04	
30 — DEPARTMENT ADMIN	All	2,696,480	1,065,789	39.53	
60 — SPON PROJ ADMIN	All	2,696,480	310,159	11.50	
			1,754,462	65.07	26.00
Subtotal For Administrative					
Facilities					
10 — EQUIPMENT	On	2,696,480	142,833	5.30	
15 — OPERATIONS & MNT	On	2,696,480	342,783	12.71	
80 — LIBRARY	On	2,696,480	43,364	1.61	
			528,980	19.62	19.62
Subtotal For Facilities					
On Campus Rate:				84.69	45.62
Off Campus Rate:				65.07	26.00

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

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	3,618,028	507,875	14.04	
30 — DEPARTMENT ADMIN	All	3,618,028	224,777	6.21	
60 — SPON PROJ ADMIN	All	3,618,028	373,851	10.33	
Subtotal For Administrative			1,106,503	30.58	26.00
Facilities					
05 — BUILDING	On	3,214,379	13,248	0.41	
10 — EQUIPMENT	On	3,214,379	2,403	0.07	
12 — INTEREST	On	3,214,379	8,857	0.28	
15 — OPERATIONS & MNT	On	3,214,379	68,119	2.12	
80 — LIBRARY	On	3,214,379	44,078	1.37	
Subtotal For Facilities			136,705	4.25	4.25
On Campus Rate:				34.83	30.25
Off Campus Rate:				30.58	26.00

MichiganTech

Section C

Reconciliation and Stepdown Schedules



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 Reconciliation to the Financial Statements-** 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 43 of the footnotes to the financial statements lists by expense category the financial statement amounts that are reconciled on Schedule C1.
- C2 Reconciliation Schedule 2 (Summary of A-21 Exclusions)-** 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 which are subtracted, and the net result is used as the starting point for Schedule C3.
- C3 Reconciliation Schedule 3 (Reclassification to A-21 Cost Groups)-** 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 Reconciliation Schedule 4 (Other Adjustments to A-21 Cost Groups)-** 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 Stepdown Schedule-** 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 Final Cost Pool Summary Report-** 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, 2008

	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	51,955,412	44,955,462	5,905,844	11,886,260	7,212,863	24,364,292	1,787,293	12,185,320	11,504,971	23,911,391	195,669,108
Reconciling item - Rounding	(329)	1	27	4	23	440	132	51	-	1	350
Total	<u>51,955,083</u>	<u>44,955,463</u>	<u>5,905,871</u>	<u>11,886,264</u>	<u>7,212,886</u>	<u>24,364,732</u>	<u>1,787,425</u>	<u>12,185,371</u>	<u>11,504,971</u>	<u>23,911,392</u>	<u>195,669,458</u>
Per F&A Rate Calc:											
Control expenses	<u>51,955,083</u>	<u>44,955,463</u>	<u>5,905,871</u>	<u>11,886,264</u>	<u>7,212,886</u>	<u>24,364,732</u>	<u>1,787,425</u>	<u>12,185,371</u>	<u>11,504,971</u>	<u>23,911,392</u>	<u>195,669,458</u>

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Reconciliation Schedule 2

Item	Instruct	Research	Pub Srvc	Acad Sup	Stu Svc	Inst Sup	Fin Aid	O&M	Deprec	Aux	Total
DOWNLOAD											
ALL FUNDS	51,955,083	44,955,463	5,905,871	11,896,264	7,212,886	24,364,732	1,787,425	12,185,371	11,504,971	23,911,392	195,669,458
TOTAL DOWNLOAD	51,955,083	44,955,463	5,905,871	11,896,264	7,212,886	24,364,732	1,787,425	12,185,371	11,504,971	23,911,392	195,669,458
FB/OTH DISTRIBUTION											
Distributed to											
Distributed from											
TOTAL DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0
EXCLUSIONS											
Capital/Equip	-246,110	-2,719,109	-43,276	-63,278	-21,124	-253,124		-14,132		-1,216,524	-4,576,677
Plant Funds						-1,030,000		189,194	-11,504,971		-12,345,777
Loan Funds							-42,443				-42,443
Indirect Cost Rec	-50,402	1,237,488	-1,182,643		-247		-4,209				-13
S&F/Student Aid	-2,457,372	-2,392,920	-4,724	-91,107	-33,816	-17,089	-1,740,773	-2,897		-189,666	-6,920,265
Internal Chrg Admin										1	1
SubK> \$25000		-3,051,971	-24,278	-67,346							-3,143,495
Fringe Clearing						-319,889					-319,889
Cost of Sales										-6,428,612	-6,428,612
Unallowable	-1,712	-3,340	-1,083	-1,000	-29,840	-1,567,780		-200		-12,098	-1,617,053
Accruals	249,074	2,379,175	40,276	226,509	20,434	1,093,955				945,248	4,954,671
TOTAL EXCLUSIONS	-2,506,522	-4,550,477	-1,215,728	13,778	-64,593	-2,098,926	-1,787,425	171,965	-11,504,971	-6,901,853	-30,439,552
TOTAL TO RECON3	49,448,561	40,404,986	4,690,143	11,900,042	7,148,293	22,270,806	0	12,357,336	0	17,009,739	165,229,906

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Reconciliation Schedule 3

Cost Group	Instruct	Research	Pub Svc	Acad Sup	Stu Svc	Inst Sup	Fin Aid	O&M	Deprec	Aux	Total
PER RECON2	49,443,561	40,404,986	4,690,143	11,900,042	7,148,293	22,270,806	0	12,357,336	0	17,009,739	165,229,906
DISTRIBUTE TO											
15 OPERATIONS & MNT	224,425	276,260	17,195	2,670	70	1,394,154		11,543,042		3,640,537	17,096,353
20 GENERAL ADMIN				3,239,919		14,296,844					17,536,763
30 DEPARTMENT ADMIN	1,021,712	1,490,299		2,475,174							4,987,195
60 SPON PROJ ADMIN		547,686				1,950,048					2,497,734
70 STUDENT SERV ADM N					6,758,278						6,758,278
80 LIBRARY				4,732,126							4,732,126
90 INSTRUCTION & DR	48,034,890	15,468,916	156,522	464,598							64,124,926
91 ORGANIZED RESEARCH	5,875	19,542,289									19,548,164
91A ORG RES - MTRI		2,696,480									2,696,480
92 OTHER SPON ACTIVITIE		992	3,634,393								3,635,385
95 OTHER INST ACTIVITY	161,859	382,064	882,033	995,555	399,945	4,629,760		814,294		13,369,202	21,614,512
TOTAL	49,443,561	40,404,986	4,690,143	11,900,042	7,148,293	22,270,806	0	12,357,336	0	17,009,739	165,229,906

Above to
Recon4

MICHIGAN TECH. UNIVERSITY
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Reconciliation Schedule 4

Item	BLDG	EQP	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
PER RECON3				17,098,353	17,538,763	4,987,185	2,497,734	8,758,278	4,732,123	64,124,928	19,548,164	2,895,480	3,635,385	21,614,512	185,229,906
BDG/EQP															
BUILDING	7,191,363														7,191,363
EQUIPMENT		3,573,142													3,573,142
TOTAL BD/EQ	7,191,363	3,573,142													10,764,505
ADJUSTMENT															
INTEREST			5,683,721												5,683,721
DISPOSAL OF ASSE				119,901											119,901
TOTAL ADJ			5,683,721	119,901											5,803,622
TRANSFER															
DEAN SCRUE						-327,868				327,868					
TOT TRANSFER						-327,868				327,868					
DEPT ADMIN															
SALARIES & WAGES						3,761,181				-3,751,228	-5,875		-4,078		
BENEFITS						1,388,065				-1,388,380	-1,023		-1,662		
OTHER						725,703				-699,875	-14,211		-11,617		
TOT DEPT ADM						5,874,949				-5,839,483	-21,109		-17,357		
TO STEPDOWN	7,191,363	3,573,142	5,683,721	17,218,254	17,538,763	10,532,266	2,497,734	8,758,278	4,732,123	58,618,311	19,527,055	2,895,480	3,618,028	21,614,512	181,795,033

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MICHIGAN TECH. UNIVERSITY
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Stepdown Schedule

Cost Group	Total Cost	BLDG	EQP	INT	O&M	G&A	DA	SPA	SSA	LIBR	Total
INDIRECT POOLS											
05 BUILDING	7,191,363	-7,191,363									
10 EQUIPMENT	3,570,142		-3,570,142								
12 INTEREST	5,683,721			-5,683,721							
15 OPERATIONS & MNT	17,218,254	331,115	288,393	276,125	-18,113,877						
20 GENERAL ADMIN	17,536,763	123,783	198,904	10,051	462,528	-18,332,029					
30 DEPARTMENT ADMIN	10,532,266	309,209	138,262	237,284	855,616	1,478,451	-13,551,088				
60 SPCN PROJ ADMIN	2,497,734	7,491	4,871	834	50,996	350,615		-2,912,531			
70 STUDENT SERV ADMIN	6,758,278	54,672	8,479	8,622	325,472	948,682			-8,104,206		
80 LIBRARY	4,732,126	350,389	14,164	553,216	1,134,791	664,264				-7,448,950	
DIRECT BASES											
90 INSTRUCTION & DR	58,618,311	2,554,549	982,827	1,907,366	5,973,132	8,228,449	9,280,773	10,119	8,104,206	6,657,498	102,297,229
91 ORGANIZED RESEARCH	19,527,055	918,709	700,355	654,261	2,127,727	2,741,078	2,976,648	2,218,329		264,898	32,129,050
91A ORG RES- MTRI	2,696,480		142,833		342,783	378,514	1,065,789	310,159		43,384	4,979,922
92 OTHER SPON ACTIVITIE	3,618,028	13,248	2,403	8,857	68,119	507,875	224,777	373,851		44,078	4,861,236
95 OTHER INST ACTIVITY	21,614,512	2,526,215	1,088,655	2,027,103	6,772,704	3,034,101	23,098	73		439,121	37,527,582
TOTAL	181,795,033	7	-6	-2	-9		-3			-1	181,795,018

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MICHIGAN TECH. UNIVERSITY
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Final Cost Pool Summary Report

Cost Pool	Salaries	Benefits	Other	Amount
Cost Group: 05 — BUILDING				
005 — BUILDING	0	0	6,925,493	6,925,493
010 — CAPITAL IMPROVEMENTS	0	0	265,870	265,870
Total Cost Group: 05	0	0	7,191,363	7,191,363
Cost Group: 10 — EQUIPMENT				
050 — EQUIPMENT BY ROOM	0	0	2,640,926	2,640,926
055 — EQUIPMENT BY DEPT	0	0	887,030	887,030
060 — EQUIPMENT IN COMMON SPACE	0	0	42,186	42,186
Total Cost Group: 10	0	0	3,570,142	3,570,142
Cost Group: 12 — INTEREST				
090 — INTEREST	0	0	5,471,134	5,471,134
095 — INTEREST INFRASTR.	0	0	212,587	212,587
Total Cost Group: 12	0	0	5,683,721	5,683,721
Cost Group: 15 — OPERATIONS & MNT				
105 — UTILITIES	433,737	166,208	7,179,237	7,779,182
106 — KRC_OM	50,691	19,897	205,649	276,237
115 — AUX OM	0	0	1,075,201	1,075,201
130 — BUILDING MAINTENANCE	2,108,638	838,783	1,202,405	4,149,826
133 — OM MTRI	114,749	48,330	211,607	374,686
135 — CAMPUS WIDE O&M	1,692,269	684,024	1,186,829	3,563,122
Total Cost Group: 15	4,400,084	1,757,242	11,060,928	17,218,254
Cost Group: 20 — GENERAL ADMIN				
200 — GENERAL ADMIN - GEN	6,473,402	7,335,643	3,727,718	17,536,763
Total Cost Group: 20	6,473,402	7,335,643	3,727,718	17,536,763
Cost Group: 30 — DEPARTMENT ADMIN				
302 — CA-DEAN ENGR	502,246	253,568	141,136	896,950
303 — CA-DEAN FORESTRY	255,533	106,959	61,399	423,891
304 — CA-DEAN ARTS/SCI	262,528	106,958	37,399	406,885
306 — CA-DEAN BUSINESS	510,119	194,663	329,583	1,034,365
308 — CA-DEAN TECHNOLOGY	202,736	147,025	97,594	447,355
310 — CA- KRC ADMIN	141,232	74,040	130,154	345,426
401 — DA-School of Business	127,176	46,840	8,103	182,119
403 — DA-Dean of Engineering	13,046	5,301	8,929	27,276
404 — DA-Engineering Fundamentals	96,578	31,366	27,175	155,119
405 — DA-Chemical Engineering	171,227	66,234	22,298	259,759
406 — DA-Chemistry	155,033	54,201	25,176	234,410

MICHIGAN TECH. UNIVERSITY
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Final Cost Pool Summary Report

Cost Pool	Salaries	Benefits	Other	Amount
407 —DA-Civil & Environmental Engin	303,650	121,096	82,708	507,454
409 —DA-Electrical and Computer Eng	296,343	107,840	80,225	484,408
411 —DA-Geological & Mining Eng & S	148,183	55,509	46,718	250,410
413 —DA-Mechanical Engrg-Engrg Mech	411,255	148,189	99,769	659,213
414 —DA-Materials Science and Engin	116,302	49,708	26,864	192,874
420 —DA-Forestry	228,147	78,800	79,929	386,876
431 —DA-Biological Sciences	180,669	68,353	26,822	275,844
432 —DA-Fine Arts	106,736	43,497	16,692	166,925
433 —DA-Humanities	349,369	117,433	39,911	506,713
434 —DA-Mathematical Sciences	353,201	127,909	30,074	511,184
435 —DA-Computer Sciences	174,348	63,403	15,142	252,893
436 —DA-Physical Education	31,712	12,255	5,488	49,455
437 —DA-Physics	189,898	67,972	22,231	280,101
440 —DA-Social Sciences	106,586	40,345	7,461	154,392
450 —DA-School of Technology	69,287	27,874	11,342	108,503
473 —DA-MTRI	512,115	146,059	262,115	920,289
475 —DA-Keweenaw Research Center	116,339	48,316	139,131	303,786
476 —DA-Biomedical Engineering	41,346	14,670	10,115	66,131
478 —DA-Cogn Learning	27,300	10,322	3,638	41,260
Total Cost Group: 30	6,200,240	2,436,705	1,895,321	10,532,266
Cost Group: 60 — SPON PROJ ADMIN				
600 —SPON PROJ ADMIN	1,415,086	616,973	465,675	2,497,734
Total Cost Group: 60	1,415,086	616,973	465,675	2,497,734
Cost Group: 70 — STUDENT SERV ADMIN				
700 —STUDENT SERV ADMIN	3,339,662	1,318,761	2,099,855	6,758,278
Total Cost Group: 70	3,339,662	1,318,761	2,099,855	6,758,278
Cost Group: 80 — LIBRARY				
800 —LIBRARY	1,081,579	491,896	3,158,651	4,732,126
Total Cost Group: 80	1,081,579	491,896	3,158,651	4,732,126
Cost Group: 90 — INSTRUCTION & DR				
900 —INSTRUCTION & DR	37,225,747	13,626,984	7,765,580	58,618,311
Total Cost Group: 90	37,225,747	13,626,984	7,765,580	58,618,311
Cost Group: 91 — ORGANIZED RESEARCH				
910 —ORGANIZED RESEARCH	7,651,510	1,474,291	2,965,532	12,091,333
911 —KEWEENAW RESEARCH CT	1,147,264	404,771	1,115,907	2,667,942
912 —FIELD RESEARCH	2,328,529	527,031	1,912,220	4,767,780

MICHIGAN TECH. UNIVERSITY
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Final Cost Pool Summary Report

Cost Pool	Salaries	Benefits	Other	Amount
Total Cost Group: 91	11,127,303	2,406,093	5,993,659	19,527,055
Cost Group: 91A — ORG RES - MTRI				
913 — RESEARCH MTRI	1,592,404	648,549	455,527	2,696,480
Total Cost Group: 91A	1,592,404	648,549	455,527	2,696,480
Cost Group: 92 — OTHER SPON ACTIVITIE				
920 — PUBLIC SERVICE/OSA	1,846,860	588,168	1,183,000	3,618,028
Total Cost Group: 92	1,846,860	588,168	1,183,000	3,618,028
Cost Group: 95 — OTHER INST ACTIVITY				
930 — OTHER INST ACTIVITY	1,104,346	391,702	499,685	1,995,733
931 — OTH INST ACT-UNALLOW	2,153,277	856,106	2,425,498	5,434,881
970 — AUXILIARY OPERATIONS	9,333,304	2,954,378	1,896,216	14,183,898
Total Cost Group: 95	12,590,927	4,202,186	4,821,399	21,614,512
TOTAL:	87,293,294	35,429,200	59,072,539	181,795,033

MichiganTech

Section D

Building Charge Schedules



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 Improvements	20 years	10%
Building Fixtures	10 years	10%

Reconciliation to the Financial Statements:

Amount per Financial Statements, Cost of Capital Assets		See page 31 of the footnotes to the audited financial statements.
Buildings	\$ 293,665,451	
Land improvements	1,323,100	
Infrastructure	4,848,127	
Total per Financials	299,836,678	
Amount per F&A proposal	(299,836,682)	See Building Cost, Schedule D1.
Difference	\$ (4)	Rounding

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

- D1 Building Calculation By Class Report-** 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 Cost Group Stepdown Schedule (Summary by Building)-** 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 by Building Schedule (Building Depreciation)-** Shows allocation of building depreciation to cost groups on a building-by-building basis.

- D4 FTE Allocation Report (Capital Improvements)-** Shows allocation of capital improvements (Infrastructure and Land 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 TECH. 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	252,860,694	2,421,865	250,438,829	5,123,770
BF — Bldg Comp Flx/Finshg	2,111,804	0	2,111,804	189,910
BI — Bldg Improvements	29,415,145	48,135	29,367,010	1,216,879
IS — Infrastructure	4,848,127	0	4,848,127	199,714
LI — Land Improvements	1,323,100	0	1,323,100	66,156
TOTAL:	<u>299,836,682</u>	<u>2,470,000</u>	<u>297,366,682</u>	<u>7,191,363</u>

MICHIGAN TECH. UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Group: 05 - BUILDING													
005 - BUILDING		327,457	118,401	304,054	6,304	51,895	349,490	2,327,627	910,621		11,902	2,517,747	6,825,498
010 - CAPITAL IMPROVEMENTS		3,658	5,382	5,155	1,177	2,777	899	226,922	8,088		1,346	10,468	265,872
Subtotal Cost Group: 05		331,115	123,783	309,209	7,481	54,672	350,389	2,554,549	918,709		13,248	2,528,215	7,191,370

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

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 005 - BUILDING													
01 - Administration Building		866	22,552		6,304	16,307			119		9	11,207	57,364
03 - UPPCO Building												21	21
04 - ROTC Building			483			3,688		1,158					5,329
05 - Academic Offices Building		73		2,810				7,097	456		308	68	10,812
06 - Annex Building				318			686	489	350			22	1,865
07 - Electrical Energy Resources Ct		3,406	30,164	17,352				162,777	27,535			32,241	273,475
08 - Dow Envir Sciences & Engr Bldg		47,065	1,135	72,640				550,221	257,270		3,325	22,017	953,673
09 - Alumni House						836		104	9		9	13	971
10 - Rozsa Cntr for Performing Arts								39,558				582,113	621,671
11 - Walker Arts & Humanities Ctr7		4,216		22,582				150,948				1,561	179,307
12 - Minerals & Materials Engr Bldg		9,510	20,239	67,956				366,279	268,029		5,902	60,120	798,035
13 - Hamar House Counseling Center						2,758		1,035	473				4,266
14 - Grover C. Dillman Hall		87		1,410				17,209	4,439		2,198	680	26,023
15 - Fisher Hall		1,743	61	8,811				83,168	9,399			5,372	106,554
16 - Widmaier House		983											983
17 - J. R. Van Pelt Library		908					348,804	2,479				3,088	355,279
18 - U.J.Noblet Forestry Building		858		32,062				149,113	234,403			3,823	420,259
19 - Chemical Sciences & Engr Bldg		3,018		20,299				233,441	39,574			12,997	309,329
20 - R. L. Smith Building		2,483	174	18,144				171,512	35,718			6,265	234,296
21 - Volatile Liquid & Gases Bldg												146	146
23 - Blanche Street House												1,888	1,888
24 - Student Development Complex				4,162				21,297	1,785			463,480	490,724
25 - Sherman Field Press Box												2,943	2,943
26 - MITN Uplink Equipment Bldg			2,987										2,987
27 - Ford Forestry Center												12,296	12,296
28 - Kanwal and Ann Rekhi Hall				37,508				323,939	16,920			27,866	406,233
30 - Little Huskies Child Care												9,437	9,437
31 - Douglass Houghton Hall												50,202	50,202
32 - Daniell Heights												23,452	23,452
34 - Memorial Union Building												198,680	198,680
36 - Tech House												405	405
37 - Wadsworth Hall												831,081	831,081
38 - West McNair Hall												8,743	8,743
39 - McNair Hall Food Services												59,736	59,736
40 - East McNair Hall												4,662	4,662
41 - Central Heating Plant		30,636											30,636

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MICHIGAN TECH. UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 005 - BUILDING													
43 - Lakeside Laboratory		816											816
44 - Service and Storage Building		14,449										360	14,809
45 - Kettle-Gundlach House												7,745	7,745
46 - Nordic Waxing Center												3,463	3,463
47 - Vivian House												2,146	2,146
49 - Waste Mgmt Resrces Recvry Bldg								1,591	256			398	2,245
50 - Gates Tennis Center								1,537				14,364	15,901
51 - O'Connor House												1,394	1,394
52 - Portage Lake Golf Course												17,455	17,455
53 - Mont Ripley Ski Hill												163	163
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
77 - KRC Water Truck Storage		573							573				1,146
78 - KRC Engineering Support Facil.									2,397				2,397
79 - KRC Chrysler Support Fac II									4,500				4,500
80 - KRC Cold Storage Building		1,335								1,335			2,670
81 - Power Generation Bldg		203,503											203,503
82 - Ruppe-Gundlach House												7,841	7,841
84 - Harold Meese Center			6,742			28,306						1,115	36,163
87 - Technology Center												4,938	4,938
88 - Chemical Storage Building		929											929
90 - Sands Pilot Plant									4,599				4,599
92 - Lahti building								2,448					2,448
94 - AMJOCH Observatory								1,350					1,350
95 - ATDC - MTRI			32,697					38,877	482		151	10,662	82,869
96 - Portage Lake Vault												3,875	3,875
97 - Seaman Mineral Museum			45										45
98 - Off Campus Sites			1,122										1,122

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MICHIGAN TECH. UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: -													
Total Cost Pool: 005	327,457	118,401	304,054	6,304	51,895	349,490	2,327,627	910,621			11,902	2,517,747	6,925,498

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

MICHIGAN TECH. UNIVERSITY
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FTE Allocation Report

Receiving Cost Group	Stat Amount	Percent	Allocate Amt	
Cost Pool: 010 — CAPITAL IMPROVEMENTS				
Step 1:				
EMPLOYEES	1,375	26.29	69,886	
STUDENTS	3,856	73.71	195,984	
	5,231	100.00	265,870	
Step 2: EMPLOYEES				
15 OPERATIONS & MNT	4,400,084	5.24	3,658	
20 GENERAL ADMIN	6,473,402	7.70	5,382	
30 DEPARTMENT ADMIN	6,200,240	7.38	5,155	
60 SPON PROJ ADMIN	1,415,086	1.68	1,177	
70 STUDENT SERV ADMIN	3,339,662	3.97	2,777	
80 LIBRARY	1,081,579	1.29	899	
90 INSTRUCTION & DR	37,211,302	44.27	30,938	See Rate Schedule
91 ORGANIZED RESEARCH	9,727,143	11.56	8,088	See Rate Schedule
92 OTHER SPON ACTIVITIE	1,618,616	1.93	1,346	See Rate Schedule
95 OTHER INST ACTIVITY	12,590,927	14.97	10,468	See Rate Schedule
	84,058,041	99.99	69,888	
Step 2: STUDENTS				
90 INSTRUCTION & DR	37,211,302	100.00	195,984	See Rate Schedule
	37,211,302	100.00	195,984	

Total Cost Pool: 010

MichiganTech

Section E

Equipment Charges Schedules



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 31 of the footnotes to the audited financial statements
Equipment	\$	31,638,557	
Add: Library books		882,923	
Mineral collections		4,702,611	
Timber holdings		368,394	
Less: Deferred financing costs		<u>(2,037,304)</u>	
Adjusted total per Financials		35,555,181	
 Amount per F&A proposal		<u>(35,555,233)</u>	See Equipment Cost, Schedule E1
Difference	\$	<u><u>(52)</u></u>	Rounding

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

- E1 Equipment Calculation by Class Report-** 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 Cost Group Stepdown Schedule (Equipment)-** 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 by Building Schedule (Equipment Depreciation 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 by Department Report (Equipment Depreciation by Dept.)-** 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 by Building Schedule (Equipment Depreciation by Bldg.)-** This schedule shows the allocation of equipment to cost groups. Square footage by building is shown in Schedule H1 – Square Footage by Building.

MICHIGAN TECH. 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
AN — Automotive Unlicense	274,668	0	0	0	274,668	34,694
AO — Automotive Trailer/o	63,908	19,350	0	0	44,558	4,324
AQ — Marine/boat/outbd/ca	176,853	7,432	0	0	169,421	24,769
AR — Other Vehicles	9,500	0	0	0	9,500	1,358
AS — Snowmobiles	50,461	0	0	0	50,461	6,157
AT — Automotive Lic/other	305,208	0	0	0	305,208	39,789
AU — Auto Licensed/unlice	1,642,308	0	0	0	1,642,308	214,960
BM — Boat Motor/equipment	2,750	0	0	0	2,750	393
CE — Computer Equipment	6,795,268	461,760	27,025	0	6,306,483	1,208,400
CO — Communication Equipm	1,047,693	0	0	0	1,047,693	139,227
FN — Furniture	398,655	0	0	0	398,655	4,746
GR — Grounds/lawn Equip	209,727	6,789	0	0	202,938	26,664
HE — Heavy Equipment	591,295	4,600	0	0	586,695	72,331
HO — Heavy Equip/other	171,560	0	0	0	171,560	17,245
IN — Instructional Equipm	338,786	0	0	0	338,786	48,083
JA — Janitorial	104,253	0	0	0	104,253	14,625
KI — Kitchen/food Srv Eqp	326,987	0	0	0	326,987	45,550
LB — Library Book Depr	882,922	0	0	882,922	0	0
LE — Laboratory Equipment	2,442,892	877,727	141,699	0	1,423,466	260,948
MA — Lathe/mill/gmd/trac	284,605	52,720	9,696	0	222,189	27,540
MI — Miscellaneous	632,416	38,101	18,786	0	575,529	52,197
MN — Mineral Collections	4,702,610	0	0	0	4,702,610	0
MT — Mtri Acquisition	394,956	0	0	0	394,956	140,131
MU — Musical Instruments	175,081	0	0	0	175,081	11,582
OF — Office Furnishings	176,226	12,900	0	0	163,326	13,473
OM — Off Eq Typewr/copier	280,695	0	0	0	280,695	36,922
PR — Public Relations	13,406	0	0	0	13,406	1,916
RE — Refrigeration Equipm	56,014	0	0	0	56,014	8,002
SC — Scientific Equipment	11,275,808	4,922,521	620,041	0	5,733,246	960,919
SE — Sports & Athlet Equi	260,861	0	0	0	260,861	33,320
TI — Timber	368,394	0	0	0	368,394	0
VI — Audio Visual Equipme	1,098,467	121,801	4,028	0	972,638	119,864
TOTAL:	35,555,233	6,525,701	821,275	882,922	27,325,335	3,570,129

MICHIGAN TECH. UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MITRI	OSA	OIA	Total
Cost Group: 10 - EQUIPMENT													
050 - EQUIPMENT BY ROOM		42,419	60,876	109,534	4,478	8,479	14,164	874,789	644,998	142,833	2,052	736,304	2,640,926
055 - EQUIPMENT BY DEPT		245,082	135,576	26,004	393			82,424	49,802		328	347,417	887,026
060 - EQUIPMENT IN COMMON SPACE		882	2,452	2,724				25,614	5,555		23	4,934	42,184
Subtotal Cost Group: 10		288,383	198,904	138,262	4,871	8,479	14,164	982,827	700,355	142,833	2,403	1,088,655	3,570,136

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

MICHIGAN TECH. UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 050 - EQUIPMENT BY ROOM													
01 - Administration Building		149	10,329		4,478	2,041						19,611	36,608
05 - Academic Offices Building				5,847				2,575	29				8,251
06 - Annex Building								748	1,875				2,623
07 - Electrical Energy Resources Ct			44,105	6,744				239,228	20,561			425,026	735,664
08 - Dow Envir Sciences & Engr Bldg				12,865				73,137	34,719		66	568	121,155
09 - Alumni House						3,256		217					3,473
10 - Rozsa Cntr for Performing Arts								5,369				44,044	49,413
11 - Walker Arts & Humanities Ctr7				942				11,836					12,778
12 - Minerals & Materials Engr Bldg			1,948	7,489				115,768	242,150			55,035	422,390
13 - Hamar House Counseling Center						374							374
14 - Grover C. Dillman Hall		5,759		3,192				25,263	11,708		1,986	1,981	49,889
15 - Fisher Hall				768				22,056	33,029			6,888	62,741
16 - Widmaier House		9,432											9,432
17 - J. R. Van Pelt Library							14,164						14,164
18 - U.J.Noblet Forestry Building				4,873				39,880	136,629			1,216	182,598
19 - Chemical Sciences & Engr Bldg				12,914				160,467	52,343			2,609	228,333
20 - R. L. Smith Building				12,497				92,233	54,226			28,971	187,927
24 - Student Development Complex								6,916	5,035			49,984	61,935
25 - Sherman Field Press Box												3,652	3,652
26 - MITN Uplink Equipment Bldg			1,459										1,459
27 - Ford Forestry Center												618	618
28 - Kanwal and Ann Rekhi Hall				6,244				75,292					81,536
31 - Douglass Houghton Hall												1,407	1,407
32 - Daniell Heights												172	172
33 - Daniell Heights Housing Shop												577	577
34 - Memorial Union Building												13,772	13,772
37 - Wadsworth Hall												10,421	10,421
39 - McNair Hall Food Services												27,551	27,551
43 - Lakeside Laboratory		48											48
44 - Service and Storage Building		8,348											8,348
49 - Waste Mgmt Resrces Recvry Bldg								1,338					1,338
50 - Gates Tennis Center								104				939	1,043
52 - Portage Lake Golf Course												357	357
54 - Mont Ripley Ski Chalet												2,426	2,426
55 - Mont Ripley Storage Building												2,968	2,968
56 - Daniell Heights storage buildi												376	376

MICHIGAN TECH. UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 050 - EQUIPMENT BY ROOM													
58 - Golf Course Storage Building												15,705	15,705
59 - Golf Course Storage Building												6,115	6,115
63 - Golf Course Maintenance Bldg												212	212
70 - KRC Scientific & Admin Offices		4,080		1,639				44	12,381				18,144
71 - KRC Machine & Vehicle Shops		1,782		1,196					8,970			12	11,960
72 - KRC Vehicle Service Bldg				433					1,733				2,166
73 - KRC Vehicle Storage Bldg				13,623									13,623
74 - KRC Engineering Laboratories				11,471					7,777				19,248
75 - KRC Special Projects Facility									455				455
78 - KRC Engineering Support Facil.									1,521				1,521
79 - KRC Chrysler Support Fac II									4,243				4,243
80 - KRC Cold Storage Building		11,578							11,578				23,156
84 - Harold Meese Center			366			2,808							3,174
89 - MTU Skitrail Groomer Storage												13,091	13,091
90 - Sands Pilot Plant									4,036				4,036
906 - MTRI		1,243		7,197						142,833			151,273
94 - AMJOCH Observatory								152					152
95 - ATDC - MTRI			2,669					2,166					4,835
Total Cost Pool: 050		42,419	60,876	109,534	4,478	8,479	14,164	874,789	644,998	142,833	2,052	736,304	2,640,926

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

MICHIGAN TECH. UNIVERSITY
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Allocation by Department Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 055 - EQUIPMENT BY DEPT												
10027 - President		378										378
20090 - Chief Information Officer		600										600
20120 - Inst of Interdisciplinary St		810					2,770	5			76	3,661
22007 - Dean of Engineering		299	9,881				277	13,424			888	24,769
22300 - Chemistry			135				2,365	359			248	3,107
22400 - Civil & Environmental Engine	19		485				4,146	3,881		296	228	9,055
22550 - Geological & Mining Eng & Sc			48				494	201		25		768
22600 - Mechanical Eng.	79		3,940				30,675	7,757			74	42,525
23004 - Forestry			616				2,478	6,165			11,662	20,921
24600 - Physics	215		887				7,978	3,772		6	1,689	14,547
25002 - School of Technology			5,011				27,137	35				32,183
28600 - Keweenaw Research Center	1,996	2,256	5,001				3,867	14,190			918	28,228
29110 - Info Tech Serv and Security		1,721									215	1,936
29120 - Telecommunications		102,570									276,647	379,217
38040 - SDC Building Operations							237				5,247	5,484
38100 - Housing Administration											6,715	6,715
38500 - Memorial Union											9,464	9,464
38700 - Daniell Heights Apartments											5,416	5,416
38890 - Mont Ripley											9,290	9,290
39000 - Facilities Management	240,502										2,098	242,600
39800 - Public Safety	2,271											2,271
41000 - CFO		25,929									16,114	42,043
42003 - Research and Spon Programs				393				13		1		407
60017 - Office of Development											428	428
70000 - Affirmative Programs		1,013										1,013
Total Cost Pool: 055	245,082	135,576	26,004	393			82,424	49,802		328	347,417	887,026

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

MICHIGAN TECH. UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 060 - EQUIPMENT IN COMMON SPACE													
07 - Electrical Energy Resources Ct		273	2,420	1,392				13,058	2,209			2,586	21,938
08 - Dow Envir Sciences & Engr Bldg		225	5	347				2,631	1,230		16	105	4,559
12 - Minerals & Materials Engr Bldg		10	23	78				416	304		7	68	906
15 - Fisher Hall		41	1	161				1,959	221			127	2,510
18 - U.J.Noblet Forestry Building		1		37				170	268			4	480
19 - Chemical Sciences & Engr Bldg		52		348				4,001	678			223	5,302
20 - R. L. Smith Building		43	3	318				3,003	625			110	4,102
28 - Kanwal and Ann Rekhi Hall				43				376	20			32	471
34 - Memorial Union Building												526	526
41 - Central Heating Plant		237											237
52 - Portage Lake Golf Course												486	486
87 - Technology Center												667	667
Total Cost Pool: 060		882	2,452	2,724				25,614	5,555		23	4,934	42,184

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

MichiganTech

Section F

Interest Schedules



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	\$	2,095,550	See page 20 of the audited financial statements.
MISBA Interest		3,515,408	See detail above.
Interest included with depreciation on the Financial Statements		72,761	Amortization of deferred financing costs.
Amount per F&A proposal before modification	\$	5,683,719	

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 FY2008.

SBA Bond Interest Applicable to MTU Projects

Project	Bond Issue	Bond Interest 7/1/05 - 6/30/08
CILIT	2006 I Refunding	\$1,175,497
General campus renovations	2007 I	104,511
Performing Arts	2005 I Refunding	279,425
Environmental Science	2005 I Refunding	1,955,975
Total paid by State of MI		\$3,515,408

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

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

- F1 Cost Group Stepdown Schedule (Interest)-** 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 by Building Schedule (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 by Building Schedule (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 TECH. UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MITRI	OSA	OIA	Total
Cost Group: 12 - INTEREST													
090 - INTEREST		276,125	4,858	229,863	236	4,445	541,810	1,848,041	635,194		8,158	1,922,402	5,471,132
095 - INTEREST INFRASTR.			5,193	7,421	598	4,177	11,406	59,325	19,067		699	104,701	212,587
Subtotal Cost Group: 12		276,125	10,051	237,284	834	8,622	553,216	1,907,366	654,261		8,857	2,027,103	5,683,719

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

MICHIGAN TECH. UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 090 - INTEREST													
01 - Administration Building		33	842		236	609			4			419	2,143
04 - ROTC Building			70			536		168					774
05 - Academic Offices Building		4		168				423	27		18	4	644
06 - Annex Building				74			160	114	82			5	435
07 - Electrical Energy Resources Ct		44	393	226				2,118	358			420	3,559
08 - Dow Envir Sciences & Engr Bldg	109,670		2,646	169,264				1,282,123	599,489		7,748	51,304	2,222,244
10 - Rozsa Cntr for Performing Arts								28,370				417,473	445,843
11 - Walker Arts & Humanities Ctr7		41		219				1,465				15	1,740
12 - Minerals & Materials Engr Bldg		44	94	316				1,697	1,242		27	279	3,699
14 - Grover C. Dillman Hall		14		233				2,856	737		365	113	4,318
15 - Fisher Hall		719	25	2,811				34,325	3,879			2,217	43,976
17 - J. R. Van Pelt Library		1,410					541,650	3,849				4,795	551,704
18 - U.J.Noblet Forestry Building		8		287				1,337	2,102			34	3,768
19 - Chemical Sciences & Engr Bldg		162		1,095				12,590	2,134			701	16,682
20 - R. L. Smith Building		22	2	166				1,569	327			57	2,143
27 - Ford Forestry Center												9,324	9,324
28 - Kanwal and Ann Rekhi Hall				55,004				475,037	24,813			40,863	595,717
30 - Little Huskies Child Care												28,820	28,820
34 - Memorial Union Building												9,970	9,970
37 - Wadsworth Hall												1,355,428	1,355,428
41 - Central Heating Plant		162,708											162,708
44 - Service and Storage Building		1,246										31	1,277
84 - Harold Meese Center			786			3,300						130	4,216
Total Cost Pool: 090		276,125	4,858	229,863	236	4,445	541,810	1,848,041	635,194		8,158	1,922,402	5,471,132

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

MICHIGAN TECH. UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 095 - INTEREST INFRASTR.													
01 - Administration Building			2,138		598	1,546			11		1	1,062	5,356
03 - UPPCO Building												1	1
04 - ROTC Building			152			1,163		365					1,680
05 - Academic Offices Building				523				1,320	85		57	13	1,998
06 - Annex Building				174			376	268	192			12	1,022
07 - Electrical Energy Resources Ct			1,244	716				6,715	1,136			1,330	11,141
08 - Dow Envir Sciences & Engr Bldg			13	858				6,496	3,037		39	260	10,703
09 - Alumni House						445		56	5		5	7	518
10 - Rozsa Cntr for Performing Arts								276				4,054	4,330
11 - Walker Arts & Humanities Ctr7				606				4,049				42	4,697
12 - Minerals & Materials Engr Bldg			369	1,239				6,684	4,891		108	1,097	14,388
13 - Hamar House Counseling Center						209		79	36				324
14 - Grover C. Dillman Hall				313				3,826	987		489	151	5,766
15 - Fisher Hall			4	464				5,672	641				7,147
17 - J. R. Van Pelt Library							11,030	78				98	11,206
18 - U.J.Noblet Forestry Building				470				2,184	3,434			56	6,144
19 - Chemical Sciences & Engr Bldg				716				8,228	1,395			458	10,797
20 - R. L. Smith Building			8	838				7,926	1,651			289	10,712
21 - Volatile Liquid & Gases Bldg												22	22
23 - Blanche Street House												2	2
24 - Student Development Complex				187				957	80			20,817	22,041
25 - Sherman Field Press Box												162	162
26 - MITN Uplink Equipment Bldg			14										14
28 - Kanwal and Ann Rekhi Hall				317				2,738	143			236	3,434
30 - Little Huskies Child Care												490	490
31 - Douglass Houghton Hall												6,772	6,772
32 - Daniell Heights												21,146	21,146
33 - Daniell Heights Housing Shop												1	1
34 - Memorial Union Building												8,067	8,067
35 - Daniel Heights Nursery												262	262
36 - Tech House												294	294
37 - Wadsworth Hall												20,011	20,011
38 - West McNair Hall												3,519	3,519
39 - McNair Hall Food Services												650	650
40 - East McNair Hall												4,755	4,755
42 - Facilities Management Storage								90					90

MICHIGAN TECH. UNIVERSITY
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Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 095 - INTEREST INFRASTR.													
44 - Service and Storage Building												48	48
45 - Kettle-Gundlach House												673	673
46 - Nordic Waxing Center												543	543
47 - Vivian House												375	375
49 - Waste Mgmt Resrces Recvry Bldg								483	78			121	682
50 - Gates Tennis Center								333				3,110	3,443
51 - O'Connor House												374	374
52 - Portage Lake Golf Course												375	375
53 - Mont Ripley Ski Hill												101	101
54 - Mont Ripley Ski Chalet												424	424
55 - Mont Ripley Storage Building												388	388
56 - Daniell Heights storage buildi												138	138
57 - Hagen House												374	374
58 - Golf Course Storage Building												1	1
59 - Golf Course Storage Building												1	1
60 - Golf Course - Cart Storage												1	1
61 - Golf Course - Cart Storage												1	1
62 - Golf Course Cart Storage												1	1
63 - Golf Course Maintenance Bldg												1	1
82 - Ruppe-Gundlach House												563	563
84 - Harold Meese Center			194			814						32	1,040
85 - Fire Hall Building			1,057										1,057
86 - MTU Tower Building												29	29
87 - Technology Center												14	14
89 - MTU Skitrail Groomer Storage												144	144
90 - Sands Pilot Plant									1,265				1,265
907 - Sharon Avenue Storage												367	367
92 - Lahti building								460					460
94 - AMJOCH Observatory								42					42
Total Cost Pool: 095			5,193	7,421	598	4,177	11,406	59,325	19,067		699	104,701	212,587

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

MichiganTech

Section G

Operations and Maintenance Schedules



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 specific areas: Utilities, Keweenaw Research Center (KRC) O&M, Auxiliary O&M, Building Maintenance, MTRI O&M, and Campus-wide O&M. The schedules listed below support the operations and maintenance component in the proposal:

- G1 Cost Group Stepdown Schedule (O&M)**- This schedule summarizes the allocation results of the various O&M cost pools that are used in the proposal. The allocation results of the cost pools are shown in schedules G3 through G9.
- G2 Indirect by Department Report (All O&M Pools)**- This schedule shows the department detail for all operations and maintenance cost pools.
- G3 Allocation by Building Schedule (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 Allocation by Building Schedule (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 by Cost Pool Report (Auxiliary O&M)**- These costs are assigned 100% to the Auxiliary Cost Pool.
- G6 Allocation by Building Schedule (Building Maintenance)**- Building maintenance costs are allocated to benefiting buildings according to the functional use of space for each building.
- G7 Allocation by Building Schedule (MTRI O&M)**- These costs are assigned 100% to MTRI.
- G8 Allocation by Building Schedule (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 TECH. UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Group: 16 - OPERATIONS & MNT													
105 - UTILITIES		333,457	133,202	311,472	12,003	90,286	390,661	2,338,144	767,641		22,552	3,380,125	7,779,543
106 - KRC_OM		17,350		70,650				72	188,184			24	276,280
115 - AUX_OM												1,075,201	1,075,201
130 - BUILDING MAINTENANCE		31,329	229,249	318,047	27,478	154,682	524,396	2,484,356	804,581		32,112	300,199	4,906,419
133 - OM MTRI		11,928		12,457				7,613		342,783			374,781
135 - CAMPUS WIDE O&M			100,077	142,990	11,515	80,504	219,744	1,142,947	367,321		13,455	2,017,155	4,095,708
Subtotal Cost Group: 16		394,064	462,528	855,616	50,996	325,472	1,134,791	5,973,132	2,127,727	342,783	68,119	6,772,704	18,507,932

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

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 105 — UTILITIES						
20055 University Wide Commitments				4,624,488		4,624,488
22500 Electrical and Computer Engine				171		171
23004 Forestry				101,736		101,736
28510 MTRI				12,270		12,270
29120 Telecommunications				1,717		1,717
38040 SDC Building Operations				185,242		185,242
38100 Housing Administration				1,889,940		1,889,940
38500 Memorial Union				173,436		173,436
38751 Portage Lake Golf Course				28,084		28,084
38890 Mont Ripley				90,449		90,449
39000 Facilities Management	433,737	166,208	599,945	71,704		671,649
Subtotal	433,737	166,208	599,945	7,179,237		7,779,182
Plus Cross Allocation:						
010 CAPITAL IMPROVEMENTS					361	361
Total Cost Pool: 105	433,737	166,208	599,945	7,179,237	361	7,779,543

**See Allocation
Schedule**

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 106 — KRC_OM						
28600 Keweenaw Research Center	50,691	19,897	70,588	205,649		276,237
Subtotal	50,691	19,897	70,588	205,649		276,237
Plus Cross Allocation:						
010 CAPITAL IMPROVEMENTS					42	42
Total Cost Pool: 106	50,691	19,897	70,588	205,649	42	276,279

**See Allocation
Schedule**

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 115 — AUX OM						
23004	Forestry			16,227		16,227
25010	Educational Tech Svcs			8,825		8,825
27000	Library			4,825		4,825
28600	Keweenaw Research Center			22,103		22,103
29100	Admin Info Svcs			44,783		44,783
29110	Info Tech Serv and Security			58,342		58,342
29120	Telecommunications			320,087		320,087
37000	Athletic Director			46,202		46,202
38040	SDC Building Operations			49,463		49,463
38100	Housing Administration			178,921		178,921
38107	Residence Life			18,607		18,607
38150	Housing Rev/Equity CFO			10,000		10,000
38500	Memorial Union			52,431		52,431
38600	Merchandising Operations			16,575		16,575
38700	Daniell Heights Apartments			2,906		2,906
38751	Portage Lake Golf Course			22,486		22,486
38890	Mont Ripley			8,573		8,573
39000	Facilities Management			68,436		68,436
65000	University Mktg and Comm			125,409		125,409
Subtotal				1,075,201		1,075,201
Total Cost Pool: 115				1,075,201		1,075,201

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 130 — BUILDING MAINTENANCE						
10027	President			2,412		2,412
20120	Inst of Interdisciplinary Stud			1,326		1,326
20950	Intl Programs and Services			2,140		2,140
22007	Dean of Engineering			111		111
22070	Engineering Fundamentals			13,319		13,319
22200	Chemical Engineering			5,488		5,488
22300	Chemistry			25,501		25,501
22400	Civil & Environmental Engineer			21,600		21,600
22500	Electrical and Computer Engine			21,504		21,504
22550	Geological & Mining Eng & Scie			2,748		2,748
22600	Mechanical Eng.			36,738		36,738
22700	Materials Science and Eng.			2,137		2,137
23004	Forestry			278		278
24100	Biological Sciences			23,702		23,702
24200	Humanities			15,366		15,366
24219	Visual and Performing Arts			6,322		6,322
24300	Mathematical Sciences			16,041		16,041
24400	Computer Sciences			947		947
24600	Physics			1,583		1,583
24700	ROTC - Army/Air Force			102		102
24800	Social Sciences			4,536		4,536
25002	School of Technology			5,777		5,777
25010	Educational Tech Svcs			8,649		8,649
28010	Cognitive and Learning Science			5,413		5,413
28900	Biomedical Engineering			2,070		2,070
29120	Telecommunications			1,282		1,282
31110	Admissions			70		70
38040	SDC Building Operations			24,442		24,442
38100	Housing Administration			221,308		221,308
38890	Mont Ripley			14,370		14,370
38900	Rozsa Ctr for Performing Arts			9,952		9,952
39000	Facilities Management	2,108,638	838,783	2,947,421	499,379	3,446,800
39800	Public Safety			34		34
39900	Occupational Safety & Health S			49,043		49,043
40500	Vice Pres for Administration			198		198
41000	CFO			26,242		26,242
41200	Seaman Mineral Museum			1,247		1,247
42001	Vice Pres for Research			30		30
65000	University Mktg and Comm			128,998		128,998
Subtotal		2,108,638	838,783	2,947,421	1,202,405	4,149,826
Plus Cross Allocation:						
005	BUILDING				288,123	288,123
010	CAPITAL IMPROVEMENTS				1,754	1,754
050	EQUIPMENT BY ROOM				8,396	8,396
055	EQUIPMENT BY DEPT				232,480	232,480
060	EQUIPMENT IN COMMON SPACE				615	615
090	INTEREST				113,081	113,081
105	UTILITIES				112,149	112,149

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 133 — OM MTRI						
Total Cost Pool: 130	2,108,638	838,783	2,947,421	1,202,405	756,598	4,906,424

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 133 — OM MTRI						
28510 MTRI	114,749	48,330	163,079	211,607		374,686
Subtotal	114,749	48,330	163,079	211,607		374,686
Plus Cross Allocation:						
010 CAPITAL IMPROVEMENTS					95	95
Total Cost Pool: 133	114,749	48,330	163,079	211,607	95	374,781

**See Allocation
Schedule**

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 135 — CAMPUS WIDE O&M						
20055				52,471		52,471
38040	88,158	37,379	125,537	4,646		130,183
39000	909,309	366,592	1,275,901	517,583		1,793,484
39800	593,221	241,497	834,718	99,143		933,861
39900	101,581	38,556	140,137	19,896		160,033
40008				316,117		316,117
41000				176,973		176,973
Subtotal	1,692,269	684,024	2,376,293	1,186,829		3,563,122
Plus Cross Allocation:						
005					39,334	39,334
010					1,408	1,408
050					34,023	34,023
055					12,602	12,602
060					267	267
090					163,044	163,044
105					221,308	221,308
106					17,350	17,350
130					31,329	31,329
133					11,928	11,928
Total Cost Pool: 135	1,692,269	684,024	2,376,293	1,186,829	532,593	4,095,715

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 105 - UTILITIES													
01 - Administration Building		1,649	42,938		12,003	31,048			226		17	21,338	109,219
04 - ROTC Building			1,672			12,766		4,007					18,445
05 - Academic Offices Building		281		10,784				27,233			1,182	259	41,489
07 - Electrical Energy Resources Ct		4,439	39,309	22,613				212,130	35,884			42,016	356,391
08 - Dow Envir Sciences & Engr Bldg		32,307	779	49,861				377,686	176,597		2,282	15,113	654,625
09 - Alumni House						16,572		2,069	174		174	249	19,238
10 - Rozsa Cntr for Performing Arts								2,658				39,112	41,770
11 - Walker Arts & Humanities Ctr7		2,629		14,081				94,128				974	111,812
12 - Minerals & Materials Engr Bldg		7,041	14,984	50,312				271,177	198,438		4,370	44,510	590,832
13 - Hamar House Counseling Center						3,369		1,265	578				5,212
14 - Grover C. Dillman Hall		571		9,239				112,776	29,089		14,404	4,455	170,534
15 - Fisher Hall		3,644	128	14,245				173,965	19,660			11,236	222,878
16 - Widmaier House		8,339											8,339
17 - J. R. Van Pelt Library		1,017					390,661	2,776				3,459	397,913
18 - U.J.Noblet Forestry Building		225		8,401				39,069	61,416			1,002	110,113
19 - Chemical Sciences & Engr Bldg		7,751		52,133				599,520	101,633			33,378	794,415
20 - R. L. Smith Building		3,848	269	28,114				265,755	55,344			9,707	363,037
23 - Blanche Street House												651	651
24 - Student Development Complex				7,270				37,204	3,119			809,639	857,232
25 - Sherman Field Press Box												11,545	11,545
27 - Ford Forestry Center												37,515	37,515
28 - Kanwal and Ann Rekhi Hall				8,687				75,023	3,919			6,454	94,083
30 - Little Huskies Child Care												722	722
31 - Douglass Houghton Hall												289,263	289,263
32 - Daniell Heights												312,234	312,234
34 - Memorial Union Building												199,792	199,792
37 - Wadsworth Hall												895,867	895,867
38 - West McNair Hall												444,583	444,583
41 - Central Heating Plant		197,700											197,700
43 - Lakeside Laboratory		10,896											10,896
44 - Service and Storage Building		30,248										753	31,001
45 - Kettle-Gundlach House												8,524	8,524
47 - Vivian House												22,771	22,771
49 - Waste Mgmt Resrces Recvry Bldg								2,915	469			729	4,113
50 - Gates Tennis Center								4,728				44,195	48,923
52 - Portage Lake Golf Course												26,953	26,953

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 105 - UTILITIES													
54 - Mont Ripley Ski Chalet												7,587	7,587
70 - KRC Scientific & Admin Offices		6,309		35,732				173	68,442				110,656
77 - KRC Water Truck Storage		2,493							2,493				4,986
81 - Power Generation Bldg		12,070											12,070
82 - Ruppe-Gundlach House												2,454	2,454
84 - Harold Meese Center			6,319			26,531						1,045	33,895
85 - Fire Hall Building			153										153
86 - MTU Tower Building												5,011	5,011
87 - Technology Center												11,931	11,931
90 - Sands Pilot Plant									8,017				8,017
907 - Sharon Avenue Storage												1,529	1,529
93 - Fish Hatchery Building												2,552	2,552
94 - AMJOCH Observatory								199					199
95 - ATDC - MTRI			26,651					31,688	393		123	8,691	67,546
96 - Portage Lake Vault												327	327
Total Cost Pool: 105		333,457	133,202	311,472	12,003	90,286	390,661	2,338,144	767,641		22,552	3,380,125	7,779,543

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

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 106 - KRC_OM													
70 - KRC Scientific & Admin Offices		2,630		14,896				72	28,533				46,131
71 - KRC Machine & Vehicle Shops		3,528		2,368					17,765			24	23,685
72 - KRC Vehicle Service Bldg				13,355					53,421				66,776
73 - KRC Vehicle Storage Bldg				27,545									27,545
74 - KRC Engineering Laboratories				12,486					18,050				30,536
75 - KRC Special Projects Facility									5,474				5,474
76 - KRC Support Services Facility		1,453							2,449				3,902
77 - KRC Water Truck Storage		2,783							2,783				5,566
78 - KRC Engineering Support Facil.									27,156				27,156
79 - KRC Chrysler Support Fac II									25,597				25,597
80 - KRC Cold Storage Building		6,956							6,956				13,912
Total Cost Pool: 106		17,350		70,650				72	188,184			24	276,280

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

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

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	1,075,201	See Rate Schedule
Total Cost Pool: 115	100	100.00	1,075,201	

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 130 - BUILDING MAINTENANCE													
01 - Administration Building		1,926	98,297		27,478	71,077			517		39	48,848	248,182
03 - UPPCO Building												55	55
04 - ROTC Building			7,004			53,481		16,787					77,272
05 - Academic Offices Building				24,039				80,706	3,901		2,636	578	91,860
06 - Annex Building				8,000			17,260	12,303	8,814			550	46,927
07 - Electrical Energy Resources Ct			57,206	32,908				308,712	52,221			61,146	512,193
08 - Dow Envir Sciences & Engr Bldg			616	39,428				298,659	139,646		1,805	11,951	492,105
09 - Alumni House						20,495		2,558	215		215	308	23,791
11 - Walker Arts & Humanities Ctr7				27,851				186,172				1,926	215,949
12 - Minerals & Materials Engr Bldg		2,492	16,980	57,014				307,298	224,869		4,952	50,439	664,044
13 - Hamar House Counseling Center						9,629		3,615	1,651				14,895
14 - Grover C. Dillman Hall		891		14,411				175,900	45,371		22,465	6,949	265,987
15 - Fisher Hall		2,047	193	21,354				260,771	29,470			16,842	330,677
16 - Widmaier House		8,545											8,545
17 - J. R. Van Pelt Library							507,126	3,604				4,490	515,220
18 - U.J.Noblet Forestry Building				21,596				100,437	157,886			2,575	282,494
19 - Chemical Sciences & Engr Bldg		583		32,898				378,314	64,134			21,062	496,991
20 - R. L. Smith Building		776	369	38,548				364,394	75,886			13,310	493,283
21 - Volatile Liquid & Gases Bldg												990	990
23 - Blanche Street House												110	110
41 - Central Heating Plant		8,457											8,457
42 - Facilities Management Storage								4,127					4,127
44 - Service and Storage Building												2,190	2,190
45 - Kettle-Gundlach House												30,922	30,922
46 - Nordic Waxing Center												24,958	24,958
85 - Fire Hall Building			48,584										48,584
88 - Chemical Storage Building		5,612											5,612
Total Cost Pool: 130		31,329	229,249	318,047	27,478	154,682	524,386	2,484,357	804,581		32,112	300,199	4,906,420

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

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 133 - OM MTRI													
906 - MTRI		11,928		12,457				7,613		342,783			374,781
Total Cost Pool: 133		11,928		12,457				7,613		342,783			374,781

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

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 135 - CAMPUS WIDE O&M													
01 - Administration Building			41,191		11,515	29,785			217		16	20,470	103,194
03 - UPPCO Building											23		23
04 - ROTC Building			2,935			22,411		7,035					32,381
05 - Academic Offices Building				10,074				25,439	1,635		1,104	242	38,494
06 - Annex Building				3,352			7,233	5,155	3,694			231	19,685
07 - Electrical Energy Resources Ctr			23,972	13,791				129,366	21,883			25,623	214,635
08 - Dow Envir Sciences & Engr Bldg			258	16,522				125,153	58,519		756	5,008	206,216
09 - Alumni House						8,589		1,072	90		90	129	9,970
10 - Rozsa Cntr for Performing Arts								5,308				78,105	83,413
11 - Walker Arts & Humanities Ctr7				11,671				78,016				807	90,494
12 - Minerals & Materials Engr Bldg			7,115	23,892				128,773	94,231		2,075	21,136	277,222
13 - Hamar House Counseling Center						4,035		1,515	692				6,242
14 - Grover C. Dillman Hall				6,039				73,711	19,013		9,414	2,912	111,089
15 - Fisher Hall			81	8,949				109,276	12,349			7,058	137,713
17 - J. R. Van Pelt Library							212,511	1,510				1,881	215,902
18 - U.J.Noblet Forestry Building				9,050				42,088	66,162			1,079	118,379
19 - Chemical Sciences & Engr Bldg				13,786				158,533	26,875			8,826	208,020
20 - R. L. Smith Building			154	16,154				152,699	31,800			5,577	206,384
21 - Volatile Liquid & Gases Bldg												415	415
23 - Blanche Street House												46	46
24 - Student Development Complex				3,602				18,429	1,545			401,065	424,641
25 - Sherman Field Press Box												3,113	3,113
26 - MITN Uplink Equipment Bldg			277										277
28 - Kanwal and Ann Rekhi Hall				6,108				52,750	2,755			4,538	66,151
30 - Little Huskies Child Care												9,444	9,444
31 - Douglass Houghton Hall												130,470	130,470
32 - Daniell Heights												407,394	407,394
33 - Daniell Heights Housing Shop												23	23
34 - Memorial Union Building												155,420	155,420
35 - Daniel Heights Nursery												5,049	5,049
36 - Tech House												5,672	5,672
37 - Wadsworth Hall												385,531	385,531
38 - West McNair Hall												67,790	67,790
39 - McNair Hall Food Services												12,520	12,520
40 - East McNair Hall												91,617	91,617
42 - Facilities Management Storage								1,729					1,729

Section G - Page 17

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Allocation by Building Schedule

Building	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Pool: 135 - CAMPUS WIDE O&M													
44 - Service and Storage Building												918	918
45 - Kettle-Gundlach House												12,958	12,958
46 - Nordic Waxing Center												10,459	10,459
47 - Vivian House												7,228	7,228
49 - Waste Mgmt Resrces Recvry Bldg								9,315	1,499			2,329	13,143
50 - Gates Tennis Center								6,410				59,918	66,328
51 - O'Connor House												7,205	7,205
52 - Portage Lake Golf Course												7,219	7,219
53 - Mont Ripley Ski Hill												1,937	1,937
54 - Mont Ripley Ski Chalet												8,171	8,171
55 - Mont Ripley Storage Building												7,470	7,470
56 - Daniell Heights storage buildi												2,656	2,656
57 - Hagen House												7,205	7,205
58 - Golf Course Storage Building												23	23
59 - Golf Course Storage Building												23	23
60 - Golf Course - Cart Storage												23	23
61 - Golf Course - Cart Storage												23	23
62 - Golf Course Cart Storage												23	23
63 - Golf Course Maintenance Bldg												23	23
82 - Ruppe-Gundlach House												10,855	10,855
84 - Harold Meese Center			3,735			15,684						618	20,037
85 - Fire Hall Building			20,359										20,359
86 - MTU Tower Building												553	553
87 - Technology Center												263	263
89 - MTU Skitrail Groomer Storage												2,767	2,767
90 - Sands Pilot Plant										24,362			24,362
907 - Sharon Avenue Storage												7,074	7,074
92 - Lahti building								8,854					8,854
94 - AMJOCH Observatory								812					812
Total Cost Pool: 135			100,077	142,990	11,515	80,504	219,744	1,142,948	367,321		13,455	2,017,155	4,095,709

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

MichiganTech

Section H

Space Schedules



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, 2007 through June 30, 2008. 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 ASF by Building/Cost Group Report (Square Footage by Bldg.)-** This schedule summarizes the square footage on a building-by-building basis.

- H2 ASF by Department/Cost Group Report (Square Footage by Dept.)-** This schedule summarizes square footage on a department-by-department basis.

MICHIGAN TECH. UNIVERSITY

FYE JUNE 30, 2008

ASF by Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
01 - Administration Building	686	17,865		4,994	12,918			94		7	8,878	45,442
03 - UPPCO Building											10	10
04 - ROTC Building		1,273			9,720		3,051					14,044
05 - Academic Offices Building	114		4,369				11,033	709		479	105	16,809
06 - Annex Building			1,454			3,137	2,236	1,602			100	8,529
07 - Electrical Energy Resources Ct	1,174	10,397	5,981				56,107	9,491			11,113	94,263
08 - Dow Envir Sciences & Engr Bldg	4,643	112	7,166				54,280	25,380		328	2,172	94,081
09 - Alumni House					3,725		465	39		39	56	4,324
10 - Rozsa Cntr for Performing Arts							2,302				33,875	36,177
11 - Walker Arts & Humanities Ctr7	945		5,062				33,836				350	40,193
12 - Minerals & Materials Engr Bldg	1,450	3,086	10,362				55,850	40,869		900	9,167	121,684
13 - Hamar House Counseling Center					1,750		657	300				2,707
14 - Grover C. Dillman Hall	162		2,619				31,969	8,246		4,083	1,263	48,342
15 - Fisher Hall	993	35	3,881				47,394	5,356			3,061	60,720
16 - Widmaier House	1,553											1,553
17 - J. R. Van Pelt Library	240					92,168	655				816	93,879
18 - U.J.Noblet Forestry Building	105		3,925				18,254	28,695			468	51,447
19 - Chemical Sciences & Engr Bldg	889		5,979				68,757	11,656			3,828	91,109
20 - R. L. Smith Building	959	67	7,006				66,227	13,792			2,419	90,470
21 - Volatile Liquid & Gases Bldg											180	180
23 - Blanche Street House											20	20
24 - Student Development Complex			1,562				7,993	670			173,945	184,170
25 - Sherman Field Press Box											1,350	1,350
26 - MITN Uplink Equipment Bldg		120										120
27 - Ford Forestry Center											73,813	73,813
28 - Kanwal and Ann Rekhi Hall			2,649				22,878	1,195			1,968	28,690
30 - Little Huskies Child Care											4,096	4,096
31 - Douglass Houghton Hall											56,586	56,586
32 - Daniell Heights											176,690	176,690
33 - Daniell Heights Housing Shop											10	10
34 - Memorial Union Building											67,407	67,407
35 - Daniel Heights Nursery											2,190	2,190
36 - Tech House											2,460	2,460
37 - Wadsworth Hall											167,208	167,208
38 - West McNair Hall											29,401	29,401
39 - McNair Hall Food Services											5,430	5,430
40 - East McNair Hall											39,735	39,735
41 - Central Heating Plant	1,537											1,537

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ASF by Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
42 - Facilities Management Storage	9,550						750					10,300
43 - Lakeside Laboratory	4,803											4,803
44 - Service and Storage Building	15,979										398	16,377
45 - Kettle-Gundlach House											5,620	5,620
46 - Nordic Waxing Center											4,536	4,536
47 - Vivian House											3,135	3,135
49 - Waste Mgmt Resrces Recvry Bldg							4,040	650			1,010	5,700
50 - Gates Tennis Center							2,780				25,987	28,767
51 - O'Connor House											3,125	3,125
52 - Portage Lake Golf Course											3,131	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
60 - Golf Course - Cart Storage											10	10
61 - Golf Course - Cart Storage											10	10
62 - Golf Course Cart Storage											10	10
63 - Golf Course Maintenance Bldg											10	10
70 - KRC Scientific & Admin Offices	401		2,271				11	4,350				7,033
71 - KRC Machine & Vehicle Shops	596		400					3,001			4	4,001
72 - KRC Vehicle Service Bldg			1,920					7,680				9,600
73 - KRC Vehicle Storage Bldg			3,960									3,960
74 - KRC Engineering Laboratories			1,795					2,595				4,390
75 - KRC Special Projects Facility								787				787
76 - KRC Support Services Facility	333							561				894
77 - KRC Water Truck Storage	800							800				1,600
78 - KRC Engineering Support Facil.								3,904				3,904
79 - KRC Chrysler Support Fac II								3,680				3,680
80 - KRC Cold Storage Building	2,000							2,000				4,000
81 - Power Generation Bldg	3,432											3,432
82 - Ruppe-Gundlach House											4,708	4,708
84 - Harold Meese Center		1,620			6,802						268	8,690
85 - Fire Hall Building		8,830										8,830
86 - MTU Tower Building											240	240
87 - Technology Center											114	114

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MICHIGAN TECH. UNIVERSITY
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ASF by Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
88 - Chemical Storage Building	1,020											1,020
89 - MTU Skitrail Groomer Storage											1,200	1,200
90 - Sands Pilot Plant								10,566				10,566
902 - UPPCO Bldg		2,068										2,068
905 - Citizens Bank Bldg		3,297									6,074	9,371
906 - MTRI	293		306				187		8,420			9,206
907 - Sharon Avenue Storage											3,068	3,068
92 - Lahti building							3,840					3,840
93 - Fish Hatchery Building											10	10
94 - AMJOCH Observatory							352					352
95 - ATDC - MTRI		6,719					7,989	99		31	2,191	17,029
96 - Portage Lake Vault											10	10
97 - Seaman Mineral Museum		10										10
98 - Off Campus Sites		10										10
99 - Miscellaneous Bldg Sites		10										10
Total:	54,657	55,519	72,667	4,994	34,915	95,305	503,893	188,767	8,420	5,867	956,960	1,981,964

MICHIGAN TECH. UNIVERSITY
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ASF by Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
-											10	10
00005 - Board of Control		501										501
00500 - Internal Audit		733										733
10027 - President		6,419										6,419
10075 - Office for Diversity Program					188		90					278
20054 - Provost		1,070										1,070
20055 - University Wide Commitments		131					74,620	1,508				76,160
20090 - Chief Information Officer		190										190
20120 - Inst of Interdisciplinary St		2,842					9,717	18			267	12,844
20900 - Center Teach/Learn/Faculty D							655					655
20950 - Intl Programs and Services					1,349							1,349
21002 - School of Business			3,624				7,446	254				11,324
22007 - Dean of Engineering		113	3,739				105	5,080			336	9,373
22070 - Engineering Fundamentals			1,371				6,435					7,806
22200 - Chemical Engineering	106		3,916				26,030	8,612			209	38,873
22300 - Chemistry			2,063				36,216	5,496			3,799	47,573
22400 - Civil & Environmental Engine	162		4,080				34,890	32,662		2,488	1,919	76,201
22500 - Electrical and Computer Engi			3,280				26,486	9,472			273	39,511
22550 - Geological & Mining Eng & Sc			1,831				18,738	7,647		968	12	29,196
22600 - Mechanical Eng.	141		7,006				54,544	13,792			131	75,614
22700 - Materials Science and Eng.			4,959				29,831	10,717			8,632	54,139
23004 - Forestry			3,925				15,782	39,261			74,271	133,239
24011 - Dean of Science & Arts			911								138	1,049
24100 - Biological Sciences		112	2,340				29,301	8,115			1,750	41,618
24200 - Humanities			3,561				12,762					16,323
24219 - Visual and Performing Arts			590				19,362				8,748	26,700
24300 - Mathematical Sciences		35	2,604				10,567					13,206
24400 - Computer Sciences			2,649				18,071	1,196			33	21,948
24500 - Physical Education			1,562				2,342	670			357	4,931
24600 - Physics	372		1,535				13,808	6,528		10	2,924	25,177
24700 - ROTC - Army/Air Force					9,720		3,051					12,771
24800 - Social Sciences			2,199				5,294	2,048			106	9,647
24900 - Center for Experimental Comp							2,198	88			26	2,312
25002 - School of Technology			2,701				14,627	19				17,347
25010 - Educational Tech Svcs		3,899					2,851				4,661	11,410
26010 - Cognitive and Learning Scien							3,504	32		479		4,015
27000 - Library						95,305						95,305
28009 - Graduate School		3,204										3,204

MICHIGAN TECH. UNIVERSITY

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ASF by Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
28510 - MTRI	293		306				187		8,420			9,206
28600 - Keweenaw Research Center	4,130	4,868	10,346				8,000	29,358			1,900	58,402
28700 - Extended University Programs							48	1,110				1,158
28800 - Institutional Analysis		1,335										1,335
28900 - Biomedical Engineering			1,569				6,933	3,159				11,661
29100 - Admin Info Svcs		3,176									377	3,553
29110 - Info Tech Serv and Security		2,598									325	2,923
29120 - Telecommunications		4,088									11,026	15,114
30050 - Educational Opportunity					3,537		375	39		39		3,990
30090 - Student Life											4,955	4,955
31000 - Enrollment Management					1,342						10	1,352
31110 - Admissions					2,262							2,262
31400 - Student Records & Registrati					3,860							3,860
32000 - Office of Student Affairs					2,106							2,106
33000 - Counseling Services					1,750		357					2,107
34004 - Financial Aid Administration					1,999							1,999
35000 - University Career Center					6,802							6,802
37000 - Athletic Director							502				23,333	23,835
38040 - SDC Building Operations							7,928				175,615	183,544
38100 - Housing Administration											296,939	296,939
38500 - Memorial Union											51,841	51,841
38600 - Merchandising Operations											23,522	23,522
38700 - Daniell Heights Apartments											191,887	191,887
38751 - Portage Lake Golf Course											3,191	3,191
38890 - Mont Ripley											7,624	7,624
38900 - Rozsa Ctr for Performing Art											27,127	27,127
39000 - Facilities Management	46,077										402	46,479
39800 - Public Safety	1,553											1,553
39900 - Occupational Safety & Health	1,923											1,923
40008 - Chief Financial Officer		682						11				693
40500 - Vice Pres for Administration		3,216										3,216
41000 - CFO		14,183									8,814	22,997
41200 - Seaman Mineral Museum							51				6,805	6,856
42001 - Vice Pres for Research				1,470				1,463				2,933
42002 - Technology and Economic Dvlp		2,051						99		31	132	2,313
42003 - Research and Spon Programs				2,137				72		7		2,216
42004 - Research Accounting				1,387								1,387
42006 - Mich Tech Transportation Ins							288	242		1,645		2,375

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ASF by Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
60017 - Office of Development											6,074	6,074
65000 - University Mktg and Comm											8,459	8,459
70000 - Affirmative Programs		274										274
Total:	54,657	55,519	72,667	4,994	34,915	95,305	503,893	188,767	8,420	5,867	956,960	1,981,964

MichiganTech

Section I

General and Administration



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 Cost Group Stepdown Schedule (G&A)**- This schedule summarizes the allocation results of the G&A cost pool that is used in the proposal. The costs that comprise the pool are shown in Schedule I2 and the allocation results of the cost pool are shown in Schedule I3.
- I2 Indirect by Department Report (Final Costs by Dept.-G&A)**- This schedule shows the department detail for general and administration cost pools.
- I3 Allocation by Cost Pool Report (G&A)**- 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.

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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Group: 20 - GENERAL ADMIN													
200 - GENERAL ADMIN - GEN				1,478,451	350,615	948,982	664,264	8,228,449	2,741,078	378,514	507,875	3,034,101	18,332,029
Subtotal Cost Group: 20				1,478,451	350,615	948,982	664,264	8,228,449	2,741,078	378,514	507,875	3,034,101	18,332,029

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

MICHIGAN TECH. 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	221,718	93,788	315,506	186,599	502,105
00500	Internal Audit	131,383	50,981	182,364	11,743	194,107
10027	President	330,691	139,715	470,406	88,178	556,584
10075	Office for Diversity Programs	113,619	46,072	159,691	42,273	201,964
20054	Provost	440,112	179,557	619,669	67,864	687,533
20055	University Wide Commitments	284,049	4,793,988	5,078,037	1,543,017	6,621,054
20090	Chief Information Officer	260,958	110,646	371,604	379,672	751,276
24900	Center for Experimental Comput	197,725	83,835	281,560	23,883	305,443
25010	Educational Tech Svcs	405,279	167,175	572,454	71,342	643,796
28009	Graduate School	411,293	173,926	585,219	96,940	682,159
28800	Institutional Analysis	132,130	53,047	185,177	9,360	194,537
29100	Admin Info Svcs	591,754	249,260	841,014	485,679	1,326,693
29110	Info Tech Serv and Security	461,673	177,669	639,342	172,887	812,229
40008	Chief Financial Officer	176,591	74,875	251,466	240,143	491,609
40100	Expense Control Accounts:				-7,000	-7,000
40109	Revenue Control Accounts:				1,770	1,770
40130	Redistribution Control Account				68	68
40500	Vice Pres for Administration	1,010,318	419,082	1,429,400	107,497	1,536,897
41000	CFO	999,388	411,201	1,410,589	100,173	1,510,762
42001	Vice Pres for Research	179,220	58,613	237,833	53,638	291,471
65000	University Mktg and Comm	50,888	21,577	72,465	34,448	106,913
70000	Affirmative Programs	74,613	30,636	105,249	19,544	124,793
Subtotal		6,473,402	7,335,643	13,809,045	3,727,718	17,536,763
Plus Cross Allocation:						
005	BUILDING				118,401	118,401
010	CAPITAL IMPROVEMENTS				5,386	5,386
050	EQUIPMENT BY ROOM				60,876	60,876
055	EQUIPMENT BY DEPT				135,576	135,576
060	EQUIPMENT IN COMMON SPACE				2,452	2,452
090	INTEREST				4,858	4,858
095	INTEREST INFRASTR.				5,193	5,193
105	UTILITIES				133,202	133,202
130	BUILDING MAINTENANCE				229,249	229,249
135	CAMPUS WIDE O&M				100,077	100,077
Total Cost Pool: 200		6,473,402	7,335,643	13,809,045	3,727,718	795,270
						18,332,033

See Allocation
Schedule

MICHIGAN TECH. 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	10,532,266	8.06	1,478,451	
60 — SPON PROJ ADMIN	2,497,734	1.91	350,615	
70 — STUDENT SERV ADMIN	6,758,278	5.17	948,682	
80 — LIBRARY	4,732,126	3.62	664,264	
90 — INSTRUCTION & DR	58,618,311	44.89	8,228,449	See Rate Schedule
91 — ORGANIZED RESEARCH	19,527,055	14.95	2,741,078	See Rate Schedule
91A — ORG RES - MTRI	2,696,480	2.06	378,514	See Rate Schedule
92 — OTHER SPON ACTIVITIE	3,618,028	2.77	507,875	See Rate Schedule
95 — OTHER INST ACTIVITY	21,614,512	16.55	3,034,101	See Rate Schedule
Total Cost Pool: 200	130,594,790	100.00	18,332,029	

MichiganTech

Section J

Departmental Administration Schedules



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 Indirect by Department (Final Costs by Dept.-Dean's Office Pools)-** This schedule shows the department detail for all of the Dean's cost pools.
- J2 Departmental Administration Allocation Summary Schedule (by College)-** This schedule summarizes the DA allocation by school. The detailed results by department are shown in Schedule J3.
- J3 Departmental Administration Allocation Schedule (by Dept.)-** 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 Labor/Non-Labor by Department Schedule (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 DCE/DA Calculation Summary by Department Report (Sample)-** This schedule shows the DCE/DA calculation for Department 22600 – Mechanical Engineering– Engineering Mechanics.

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	502,246	253,568	755,814	141,136		896,950
Subtotal	502,246	253,568	755,814	141,136		896,950
Plus Cross Allocation:						
005 BUILDING					24,521	24,521
010 CAPITAL IMPROVEMENTS					418	418
050 EQUIPMENT BY ROOM					4,559	4,559
055 EQUIPMENT BY DEPT					9,881	9,881
060 EQUIPMENT IN COMMON SPACE					28	28
090 INTEREST					114	114
095 INTEREST INFRASTR.					447	447
105 UTILITIES					18,155	18,155
130 BUILDING MAINTENANCE					20,573	20,573
135 CAMPUS WIDE O&M					8,621	8,621
200 GENERAL ADMIN - GEN					125,908	125,908
Total Cost Pool: 302	502,246	253,568	755,814	141,136	213,225	1,110,175

See Allocation
Schedule

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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	255,533	106,959	362,492	61,399		423,891
Subtotal	255,533	106,959	362,492	61,399		423,891
Plus Cross Allocation:						
005 BUILDING					32,062	32,062
010 CAPITAL IMPROVEMENTS					212	212
050 EQUIPMENT BY ROOM					4,873	4,873
055 EQUIPMENT BY DEPT					616	616
060 EQUIPMENT IN COMMON SPACE					37	37
090 INTEREST					287	287
095 INTEREST INFRASTR.					470	470
105 UTILITIES					8,401	8,401
130 BUILDING MAINTENANCE					21,596	21,596
135 CAMPUS WIDE O&M					9,050	9,050
200 GENERAL ADMIN - GEN					59,503	59,503
Total Cost Pool: 303	255,533	106,959	362,492	61,399	137,107	560,998

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY
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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	262,528	106,958	369,486	37,399		406,885
Subtotal	262,528	106,958	369,486	37,399		406,885
Plus Cross Allocation:						
005 BUILDING					4,064	4,064
010 CAPITAL IMPROVEMENTS					218	218
090 INTEREST					39	39
095 INTEREST INFRASTR.					109	109
105 UTILITIES					2,534	2,534
130 BUILDING MAINTENANCE					5,012	5,012
135 CAMPUS WIDE O&M					2,100	2,100
200 GENERAL ADMIN - GEN					57,116	57,116
Total Cost Pool: 304	262,528	106,958	369,486	37,399	71,192	478,077

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 306 — CA-DEAN BUSINESS						
20054 Provost				12,653		12,653
21002 School of Business	510,119	194,663	704,782	316,930		1,021,712
Subtotal	510,119	194,663	704,782	329,583		1,034,365
Plus Cross Allocation:						
005 BUILDING					2,331	2,331
010 CAPITAL IMPROVEMENTS					424	424
050 EQUIPMENT BY ROOM					5,647	5,647
090 INTEREST					139	139
095 INTEREST INFRASTR.					434	434
105 UTILITIES					8,945	8,945
130 BUILDING MAINTENANCE					19,940	19,940
135 CAMPUS WIDE O&M					8,356	8,356
200 GENERAL ADMIN - GEN					145,197	145,197
Total Cost Pool: 306	510,119	194,663	704,782	329,583	191,413	1,225,778

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY

FYE JUNE 30, 2008

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 308 — CA-DEAN TECHNOLOGY						
21002 School of Business	-9,155		-9,155			-9,155
25002 School of Technology	211,891	147,025	358,916	97,594		456,510
Subtotal	202,736	147,025	349,761	97,594		447,355
Plus Cross Allocation:						
005 BUILDING					7,836	7,836
010 CAPITAL IMPROVEMENTS					169	169
050 EQUIPMENT BY ROOM					4,256	4,256
055 EQUIPMENT BY DEPT					5,011	5,011
060 EQUIPMENT IN COMMON SPACE					629	629
090 INTEREST					102	102
095 INTEREST INFRASTR.					323	323
105 UTILITIES					10,212	10,212
130 BUILDING MAINTENANCE					14,861	14,861
135 CAMPUS WIDE O&M					6,228	6,228
200 GENERAL ADMIN - GEN					62,797	62,797
Total Cost Pool: 308	202,736	147,025	349,761	97,594	112,424	559,779

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 310 — CA- KRC ADMIN						
28600 Keweenaw Research Center	141,232	74,040	215,272	130,154		345,426
Subtotal	141,232	74,040	215,272	130,154		345,426
Plus Cross Allocation:						
010 CAPITAL IMPROVEMENTS					117	117
200 GENERAL ADMIN - GEN					48,489	48,489
Total Cost Pool: 310	141,232	74,040	215,272	130,154	48,606	394,032

**See Allocation
Schedule**

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Departmental Administration Allocation Summary Schedule

College	DA Amt	IDR MTDC	OR MTDC	MTRI MTDC	OSA MTDC	CIA MTDC	Dept MTDC	Dean's Alloc	DA Amt	DA Cross Alloc	Total DA To Alloc	Alc To IDR	Alc To OR	Alc To MTRI	Alc To OSA	Alc To OIA
21 - DEAN BUSINESS	182,119	4,127,059	44,970				4,354,148	1,325,778	182,119	25,571	1,433,968	14,181.16	15,452			
22 - DEAN ENGR	2,602,644	24,126,756	8,255,770		1,222,594		36,207,764	1,113,175	2,602,644	1,023,097	4,735,914	3,413,553	1,137,864		134,667	
23 - DEAN FORESTRY	386,873	3,012,961	4,772,934		138,326	735	8,311,892	563,698	386,876	54,497	1,002,371	381,085	603,897		17,469	93
24 - DEAN ARTS/SCIENCE	2,473,177	21,303,247	2,671,035		199,261	1,152	26,647,922	473,076	2,473,177	794,552	3,745,905	3,377,107	352,075		16,381	242
25 - DEAN TECHNOLOGY	108,503	2,598,170	91,116		9,630		2,807,429	653,779	108,533	15,289	683,571	658,052	13,080		2,439	
26 - HRC ADMIN	303,783	40,619	2,667,942			71,697	3,034,244	394,032	303,736	162,485	890,303	12,860	844,880			22,763
99 - ALL COLLEGES	920,289			2,893,480	9,524		3,626,293		920,239	149,264	1,099,553			1,035,769	3,764	
Add: Non-MTDC/Rev																
Total:	6,977,394	55,208,812	18,503,837	2,893,480	1,579,335	73,784	85,039,692	4,323,636	6,677,334	2,244,955	13,551,085	9,260,773	2,976,848	1,065,789	234,777	23,098

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MICHIGAN TECH. UNIVERSITY
 FYE JUNE 30, 2008

Departmental Administration Allocation Schedule

Department	DA Amt	IDR MTDC	OR MTDC	MTRI 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 MTRI	Alc To OSA	Alc To OIA	
21 — DEAN BUSINESS																	
21002-School of	182,119	4,127,059	44,970				4,354,748	1,225,778	182,119	25,671	1,433,568	1,418,116	15,452				
DEAN BUSINESS	182,119	4,127,059	44,970				4,354,748	1,225,778	182,119	25,671	1,433,568	1,418,116	15,452				
22 — DEAN ENGR																	
22007-Dean of En	27,276	217,921	155,063				400,260	12,272	27,276	3,840	43,368	35,360	18,038				
22070-Engineer	155,119	702,671	18,188		99,874		973,232	29,841	155,119	38,420	223,350	191,858	4,415			27,270	
22300-Chemical E	256,759	2,373,404	45,010				3,083,782	94,887	256,759	127,310	481,756	404,254	77,502				
22400-Civil & En	507,454	4,707,045	1,333,933		825,752		7,964,774	244,191	507,454	231,990	933,635	632,760	241,917			108,927	
22500-Electrical	484,408	3,924,647	1,608,332		7,788		6,025,765	184,736	484,408	119,539	738,666	558,645	228,933			1,169	
22550-Geological	250,410	1,598,428	989,661		263,007		3,119,506	95,848	250,410	126,476	410,534	261,815	162,305			46,413	
22600-Mechanical	656,213	7,371,536	2,256,780				10,287,529	315,428	656,213	211,597	1,186,238	908,198	278,042				
22700-Materials	192,874	1,978,314	550,234		6,173		2,727,595	83,631	192,874	125,185	401,670	313,458	87,194			978	
28900-Biomedical	66,131	1,165,336	390,600				1,622,721	49,736	66,131	40,780	156,627	117,309	39,318				
DEAN ENGR	2,602,644	24,126,756	8,255,770		1,222,594		36,207,764	1,116,173	2,602,644	1,023,097	4,735,914	3,413,553	1,137,864			184,697	
23 — DEAN FORESTRY																	
23004-Forestry	386,876	3,012,961	4,772,994		138,326	735	8,311,692	569,998	386,876	54,497	1,002,371	381,065	603,667			17,496	93
DEAN FORESTRY	386,876	3,012,961	4,772,994		138,326	735	8,311,692	569,998	386,876	54,497	1,002,371	381,065	603,667			17,496	93
24 — DEAN ARTS/SCIENCE																	
22300-Chemistry	234,410	2,511,585	287,945				3,033,940	54,430	234,410	76,653	365,493	327,900	37,593				
24011-Dean of Sc		79,271					79,271	1,422			1,422	1,422					
24100-Biological	275,844	2,144,891	220,289				2,641,024	47,381	275,844	158,834	482,059	437,161	44,898				
24200-Humanities	506,713	3,372,671			4,598		3,883,982	69,881	506,713	126,537	702,931	701,974				957	
24219-VisPer Art	186,925	1,051,615				1,152	1,213,692	21,882	186,925	32,497	221,304	221,062				242	
24300-Mathematic	511,184	3,914,007	260,966				4,685,757	84,072	511,184	111,235	706,491	662,330	44,161				
24400-Computer S	252,893	2,123,639	268,215		14,558		2,659,305	47,706	252,893	149,555	450,157	397,260	50,174			2,723	
24500-Physica E	46,465	570,797	41,949				662,201	11,880	46,465	22,189	33,524	17,806	5,718				
24600-Physics	280,101	2,892,964	1,196,123			91	4,169,279	74,796	280,101	69,304	434,204	293,729	130,465			10	
24700-ROTCArm_AF		31,339					31,339	562			562	562					
24800-Social Sci	154,392	1,858,338	353,434			30,957	2,497,721	44,800	154,392	41,933	241,125	201,562	36,377			3,186	
26010-Cognitive	41,260	852,136	42,164			149,057	1,084,611	19,458	41,260	5,815	36,533	54,839	2,689			9,565	
DEAN ARTS/SCIENCE	2,473,177	21,308,247	2,871,085		199,261	1,152	28,647,622	478,076	2,473,177	794,552	3,745,805	3,377,107	352,075			16,381	242

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

Departmental Administration Allocation Schedule

Department	DA Amt	IDR MTDC	OR MTDC	MTRI 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 MTRI	Alc To OSA	Alc To OIA
25 — DEAN TECHNOLOGY																
35002-School of	108,503	2,598,170	91,126		9,630		2,807,429	559,776	108,503	15,289	683,571	658,052	23,080		2,439	
DEAN TECHNOLOGY	108,503	2,598,170	91,126		9,630		2,807,429	559,776	108,503	15,289	683,571	658,052	23,080		2,439	
26 — KRC ADMIN																
26600-Keweenaw R	303,786	40,619	2,867,942			71,807	3,084,244	394,032	303,786	182,485	880,303	12,860	844,660			22,763
KRC ADMIN	303,786	40,619	2,867,942			71,807	3,084,244	394,032	303,786	182,485	880,303	12,860	844,660			22,763
99 — ALL COLLEGES																
38510-MTRI	920,289			2,696,480	9,524		3,625,293		920,289	49,264	1,039,553			1,035,789	3,764	
ALL COLLEGES	920,289			2,696,480	9,524		3,625,293		920,289	49,264	1,069,553			1,035,789	3,764	
Add: Non-MTDC/Rev																
Total:	6,977,394	55,208,812	18,503,887	2,696,480	1,579,335	73,764	65,039,692	4,328,836	6,977,394	2,344,855	13,551,065	9,260,773	2,976,648	1,035,789	224,777	23,098

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

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

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)	109,774		17,402		127,176		127,176	46,840	174,016	8,103	182,119
90 - INSTRUCTION & DR	2,691,867			100,019	2,791,886	127,979	2,918,865	1,031,345	3,951,210	175,849	4,127,059
91 - ORGANIZED RESEARCH	14,997			9,771	24,768	550	25,318	2,389	27,707	17,263	44,970
Subtotal Dept: 21002 - School of	2,816,638		17,402	109,790	2,943,830	128,529	3,072,359	1,080,574	4,152,933	201,215	4,354,148
Subtotal College: 21	2,816,638		17,402	109,790	2,943,830	128,529	3,072,359	1,080,574	4,152,933	201,215	4,354,148
22 - DEAN ENGR											
22007 - Dean of En											
30 - DEPARTMENTAL ADMIN (DA)	9,546		3,500		13,046		13,046	5,301	18,347	8,929	27,276
90 - INSTRUCTION & DR	51,273	1,630			52,903	107,294	160,197	21,511	181,708	36,213	217,921
91 - ORGANIZED RESEARCH	106,366				106,366	73	106,439	15,359	121,798	33,265	155,063
Subtotal Dept: 22007 - Dean of En	167,185	1,630	3,500		172,315	107,367	279,682	42,171	321,853	78,407	400,260
22070 - Engineerin											
30 - DEPARTMENTAL ADMIN (DA)	22,233			74,345	96,578		96,578	31,366	127,944	27,175	155,119
90 - INSTRUCTION & DR	441,573	720			442,293	230	442,523	143,610	586,133	115,938	702,071
91 - ORGANIZED RESEARCH	1,441				1,441	144	1,585	320	1,905	14,263	16,168
92 - OTHER SPON ACTIVITIE	15,490				15,490		15,490	3,129	18,619	81,255	99,874
Subtotal Dept: 22070 - Engineerin	480,737	720		74,345	555,802	374	558,176	178,425	734,601	238,631	973,232
22200 - Chemical E											
30 - DEPARTMENTAL ADMIN (DA)	73,406		64,843	32,978	171,227		171,227	66,234	237,461	22,296	259,759
90 - INSTRUCTION & DR	1,440,554	49,950		69,807	1,560,111	6,249	1,566,360	603,886	2,170,246	203,158	2,373,404
91 - ORGANIZED RESEARCH	546,256	322		16,172	362,750	403	363,153	39,649	402,802	52,217	455,019

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

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	1,860,216	50,272	64,843	118,757	2,094,088	6,652	2,100,740	709,769	2,810,509	277,673	3,088,182
22400 - Civil & En											
30 - DEPARTMENTAL ADMIN (DA)	191,908		95,525	16,218	303,651		303,651	121,096	424,747	82,707	507,454
90 - INSTRUCTION & DR	2,640,848	44,931		191,200	2,876,978	-5,085	2,871,894	1,151,877	4,023,771	773,274	4,797,045
91 - ORGANIZED RESEARCH	965,707	30,562		73,551	1,069,820	27,146	1,096,966	245,933	1,342,899	491,024	1,833,923
92 - OTHER SPON ACTIVITIE	485,927	12,038		32,001	529,966	-2,819	527,147	202,004	729,151	96,601	825,752
Subtotal Dept: 22400 - Civil & En	4,284,390	87,531	95,525	312,970	4,780,416	19,242	4,799,658	1,720,910	6,520,568	1,443,606	7,964,174
22500 - Electrical											
30 - DEPARTMENTAL ADMIN (DA)	146,269		82,218	67,956	296,343		296,343	107,840	404,183	80,225	484,408
90 - INSTRUCTION & DR	2,324,505	7,645		53,790	2,385,940	31,887	2,417,827	868,153	3,285,980	638,667	3,924,647
91 - ORGANIZED RESEARCH	1,137,478	11,603		28,449	1,177,530	-20,756	1,156,774	244,616	1,401,390	206,932	1,608,322
92 - OTHER SPON ACTIVITIE	3,023			40	3,063	75	3,138	294	3,432	4,356	7,788
Subtotal Dept: 22500 - Electrical	3,611,275	19,248	82,218	150,135	3,862,876	11,206	3,874,082	1,220,903	5,094,985	930,180	6,025,165
22550 - Geological											
30 - DEPARTMENTAL ADMIN (DA)	75,151		73,032		148,183		148,183	55,509	203,692	46,718	250,410
90 - INSTRUCTION & DR	901,224	1,628		38,842	941,494	-447	941,047	358,978	1,298,025	298,408	1,596,428
91 - ORGANIZED RESEARCH	592,944	5,680		10,559	609,193	5,169	614,362	128,899	743,251	246,410	989,661
92 - OTHER SPON ACTIVITIE	74,317	25,332		55,905	155,454	767	156,221	41,115	197,336	85,671	283,007
Subtotal Dept: 22550 - Geological	1,643,636	32,640	73,032	105,006	1,854,314	5,489	1,859,803	582,501	2,442,304	677,202	3,119,506
22600 - Mechanical											
30 - DEPARTMENTAL ADMIN (DA)	254,756		57,412	99,087	411,255		411,255	148,189	559,444	99,768	659,213
90 - INSTRUCTION & DR	4,319,123	88,129		204,216	4,611,468	-11,765	4,599,703	1,667,032	6,266,735	1,104,801	7,371,536
91 - ORGANIZED RESEARCH	1,310,837	42,061		62,430	1,415,328	31,164	1,446,492	212,054	1,658,546	598,234	2,256,780
Subtotal Dept: 22600 - Mechanical	5,884,716	130,190	57,412	365,733	6,438,051	19,399	6,457,450	2,027,275	8,484,725	1,802,804	10,287,529

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

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
22700 - Materials											
30 - DEPARTMENTAL ADMIN (DA)	63,927		36,768	15,507	116,302		116,302	49,708	166,010	26,864	192,874
90 - INSTRUCTION & DR	1,168,188	5,094		24,808	1,198,090	-6,385	1,191,705	513,111	1,704,816	273,498	1,978,314
91 - ORGANIZED RESEARCH	367,875	22		8,399	376,296	9,803	386,099	76,473	462,572	87,662	550,234
92 - OTHER SPON ACTIVITIE	505			1,954	2,459		2,459		2,459	3,714	6,173
Subtotal Dept: 22700 - Materials	1,600,495	5,116	36,768	50,768	1,693,147	3,418	1,695,565	639,292	2,335,857	391,738	2,727,595
28900 - Biomedical											
30 - DEPARTMENTAL ADMIN (DA)	41,346				41,346		41,346	14,670	56,016	10,115	66,131
90 - INSTRUCTION & DR	704,391	1,310		28,600	734,301	3,201	737,502	266,162	1,003,664	161,726	1,165,390
91 - ORGANIZED RESEARCH	144,750	751		50,929	196,430	365	196,795	28,876	225,671	164,928	390,600
Subtotal Dept: 28900 - Biomedical	890,487	2,061		79,529	972,077	3,566	975,643	309,708	1,285,351	336,770	1,622,121
Subtotal College: 22	20,423,137	329,408	413,298	1,257,243	22,423,096	176,713	22,599,799	7,430,964	30,030,763	6,177,011	36,207,764
23 - DEAN FORESTRY											
23004 - Forestry											
30 - DEPARTMENTAL ADMIN (DA)	212,057		16,090		228,147		228,147	78,800	306,947	79,929	386,876
90 - INSTRUCTION & DR	1,595,199	39,761		162,246	1,797,206	2,766	1,799,972	620,931	2,420,903	592,056	3,012,961
91 - ORGANIZED RESEARCH	1,723,141	324,908		270,993	2,319,042	9,487	2,328,529	527,031	2,855,560	1,917,434	4,772,994
92 - OTHER SPON ACTIVITIE	38,934	7,401		186	46,521	-1,553	44,968	8,914	53,882	84,444	138,326
95 - OTHER INST ACTIVITY						577	577		577	156	735
Subtotal Dept: 23004 - Forestry	3,569,331	372,070	16,090	433,425	4,380,916	11,277	4,402,193	1,235,676	5,637,869	2,674,023	8,311,892
Subtotal College: 23	3,569,331	372,070	16,090	433,425	4,380,916	11,277	4,402,193	1,235,676	5,637,869	2,674,023	8,311,892
24 - DEAN ARTS/SCIENCE											

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

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
22300 - Chemistry											
30 - DEPARTMENTAL ADMIN (DA)	74,688		80,345		155,033		155,033	54,201	209,234	25,176	234,410
90 - INSTRUCTION & DR	1,551,709	11,968		99,291	1,662,968	-670	1,662,298	582,962	2,245,260	266,325	2,511,585
91 - ORGANIZED RESEARCH	132,035	21,042		11,270	164,347	-999	163,348	28,783	192,131	95,814	287,945
Subtotal Dept: 22300 - Chemistry	1,758,432	33,010	80,345	110,561	1,982,348	-1,669	1,980,679	665,946	2,646,625	387,315	3,033,940
24011 - Dean of Sc											
90 - INSTRUCTION & DR						52,847	52,847	22,358	75,205	4,066	79,271
Subtotal Dept: 24011 - Dean of Sc						52,847	52,847	22,358	75,205	4,066	79,271
24100 - Biological											
30 - DEPARTMENTAL ADMIN (DA)	61,781		118,888		180,669		180,669	68,353	249,022	26,822	275,844
90 - INSTRUCTION & DR	1,332,401	17,144		73,823	1,423,368	-2,572	1,420,796	539,580	1,960,376	184,515	2,144,891
91 - ORGANIZED RESEARCH	118,090	5,849		14,788	138,727	963	139,690	16,450	156,140	64,149	220,289
Subtotal Dept: 24100 - Biological	1,512,272	22,995	118,888	88,611	1,742,764	-1,609	1,741,155	624,383	2,365,538	275,486	2,641,024
24200 - Humanities											
30 - DEPARTMENTAL ADMIN (DA)	90,970		121,233	137,166	349,369		349,369	117,433	466,802	39,911	506,713
90 - INSTRUCTION & DR	2,305,225	19,701			2,324,926	-287	2,324,639	782,345	3,106,984	265,687	3,372,671
92 - OTHER SPON ACTIVITIE	1,479				1,479		1,479	289	1,778	2,820	4,598
Subtotal Dept: 24200 - Humanities	2,397,674	19,701	121,233	137,166	2,675,774	-287	2,675,487	900,077	3,575,564	308,418	3,883,982
24219 - VisPer Art											
30 - DEPARTMENTAL ADMIN (DA)	26,920		12,469	67,347	106,736		106,736	43,497	150,233	16,692	166,925
90 - INSTRUCTION & DR	669,189	3,321			672,510	-360	672,150	274,320	946,470	105,145	1,051,615
95 - OTHER INST ACTIVITY						756	756		756	396	1,152
Subtotal Dept: 24219 - VisPer Art	696,109	3,321	12,469	67,347	779,246	396	779,642	317,817	1,097,459	122,233	1,219,692

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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
24300 - Mathematic											
30 - DEPARTMENTAL ADMIN (DA)	110,368		21,760	221,073	353,201		353,201	127,909	481,110	30,074	511,184
90 - INSTRUCTION & DR	2,696,478	5,000			2,701,478	5,051	2,706,529	977,400	3,683,929	230,078	3,914,007
91 - ORGANIZED RESEARCH	210,719				210,719	907	211,626	43,102	254,728	6,236	260,966
Subtotal Dept: 24300 - Mathematic	3,017,565	5,000	21,760	221,073	3,265,398	5,958	3,271,356	1,148,411	4,419,767	266,390	4,686,157
24400 - Computer S											
30 - DEPARTMENTAL ADMIN (DA)	63,540		29,712	81,096	174,348		174,348	63,403	237,751	15,142	252,893
90 - INSTRUCTION & DR	1,460,014			3,901	1,463,815	3,176	1,466,991	532,485	1,999,486	124,153	2,123,639
91 - ORGANIZED RESEARCH	211,436			540	211,976	-3,658	208,318	49,786	258,104	10,111	268,215
92 - OTHER SPON ACTIVITIE	2,150				2,150		2,150	434	2,584	11,974	14,558
Subtotal Dept: 24400 - Computer S	1,737,140		29,712	85,437	1,862,289	-482	1,851,807	646,118	2,497,925	161,380	2,659,305
24500 - Physical E											
30 - DEPARTMENTAL ADMIN (DA)	15,913		4,043	11,756	31,712		31,712	12,255	43,967	5,498	49,455
90 - INSTRUCTION & DR	571,279	4,702			375,981	405	376,386	145,863	522,279	48,518	570,797
91 - ORGANIZED RESEARCH	6,950	2,160			9,110	50	9,160	2,421	11,581	30,366	41,949
Subtotal Dept: 24500 - Physical E	594,142	6,862	4,043	11,756	416,803	455	417,258	160,569	577,827	84,374	662,201
24600 - Physics											
30 - DEPARTMENTAL ADMIN (DA)	103,116		32,801	53,981	189,898		189,898	67,972	257,870	22,231	280,101
90 - INSTRUCTION & DR	1,664,577	68,484		91,332	1,824,393	2,348	1,826,741	652,798	2,479,539	213,425	2,692,964
91 - ORGANIZED RESEARCH	704,793	64,697		40,544	810,034	4,743	814,777	147,332	962,109	234,014	1,196,123
92 - OTHER SPON ACTIVITIE										91	91
Subtotal Dept: 24600 - Physics	2,472,486	133,181	32,801	185,857	2,824,325	7,091	2,831,416	868,102	3,699,518	469,761	4,169,279
24700 - ROTCArm_AF											
90 - INSTRUCTION & DR										31,336	31,339

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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: 24700 -										31,339	31,339
24800 - Social Sci											
30 - DEPARTMENTAL ADMIN (DA)	61,163		45,423		106,586		106,586	40,345	146,931	7,461	154,392
90 - INSTRUCTION & DR	1,327,769	2,228		15,137	1,345,134	13,367	1,358,501	510,665	1,869,186	89,152	1,958,338
91 - ORGANIZED RESEARCH	232,511	3,200		11,401	247,112	-11,829	235,283	44,174	279,457	73,977	353,434
92 - OTHER SPON ACTIVITIE	2,700				2,700		2,700		2,700	28,257	30,957
Subtotal Dept: 24800 - Social Sci	1,624,143	5,428	45,423	26,538	1,701,532	1,538	1,703,070	595,204	2,298,274	198,847	2,497,121
26010 - Cognitive											
30 - DEPARTMENTAL ADMIN (DA)	27,240		60		27,300		27,300	10,322	37,622	3,636	41,260
90 - INSTRUCTION & DR	562,381				562,381	-653	561,728	213,086	774,814	77,316	852,130
91 - ORGANIZED RESEARCH	9,801				9,801	-211	9,590	1,975	11,565	30,596	42,164
92 - OTHER SPON ACTIVITIE	71,971				71,971	818	72,789	19,383	92,172	56,885	149,057
Subtotal Dept: 26010 - Cognitive	671,393		60		671,453	-46	671,407	244,766	916,173	168,436	1,084,611
Subtotal College: 24	16,281,356	229,496	466,734	934,346	17,911,932	64,192	17,975,124	6,193,751	24,169,875	2,478,047	26,647,922
25 - DEAN TECHNOLOGY											
25002 - School of											
30 - DEPARTMENTAL ADMIN (DA)	69,287				69,287		69,287	27,874	97,161	11,342	108,503
90 - INSTRUCTION & DR	1,618,681			8,506	1,627,187	49,737	1,676,924	654,604	2,331,528	266,642	2,598,170
91 - ORGANIZED RESEARCH	58,591			981	59,472	4,279	63,751	18,674	82,425	8,701	91,126
92 - OTHER SPON ACTIVITIE	4,598				4,598		4,598	929	5,527	4,103	9,630
Subtotal Dept: 25002 - School of	1,751,157			9,387	1,760,544	54,016	1,814,560	702,081	2,516,641	290,798	2,807,429
Subtotal College: 25	1,751,157			9,387	1,760,544	54,016	1,814,560	702,081	2,516,641	290,798	2,807,429

MICHIGAN TECH. 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
26 - KRC ADMIN											
28600 - Keweenaw R											
30 - DEPARTMENTAL ADMIN (DA)	58,543		4,910	336	63,789		63,789	26,948	90,737	28,893	119,630
90 - INSTRUCTION & DR	-509	509				40,619	40,619		40,619		40,619
91 - ORGANIZED RESEARCH	909,545	165,222		69,501	1,144,268	2,996	1,147,264	404,771	1,552,035	1,115,907	2,667,942
95 - OTHER INST ACTIVITY						21,164	21,164	7,762	28,926	42,971	71,897
Subtotal Dept: 28600 - Keweenaw	967,579	165,731	4,910	69,837	1,208,057	64,779	1,272,836	439,481	1,712,317	1,187,771	2,900,088
Subtotal College: 26	967,579	165,731	4,910	69,837	1,208,057	64,779	1,272,836	439,481	1,712,317	1,187,771	2,900,088
99 - ALL COLLEGES											
28510 - MTRI											
92 - OTHER SPON ACTIVITIE						4,068	4,068	1,725	5,793	3,731	9,524
Subtotal Dept: 28510 - MTRI						4,068	4,068	1,725	5,793	3,731	9,524
Subtotal College: 99						4,068	4,068	1,725	5,793	3,731	9,524
Total:	45,809,198	1,096,705	918,434	2,814,028	50,638,365	503,574	51,141,959	17,084,242	68,226,181	13,012,596	81,238,767

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DCE/DA Calculation Summary By Department Report

Department: 22600 — Mechanical Eng.

DA Cost Pool: 413 — DA-Mechanical Engrg-Engrg Mech

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

Sponsored GNS Salaries	62,430
Sponsored F&P Salaries	1,349,434
DCE Ratio	4.63%
Non-sponsored F&P Salaries	4,665,472
Less: Calculated FAA Salaries	254,756
Adjusted Salaries	4,410,716
Multiply: DCE Ratio	4.63%
Calculated Non-sponsored GNS Salaries	204,216
Actual Non-sponsored GNS Salaries	303,303
Residual Non-sponsored GNS Salaries to DA	99,087

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

Departmental MTDC	10,287,529
Less: DA ADM Salaries	57,412
Less: DA GNS Salaries	99,087
Less: DA F&P Salaries	254,756
Less: DA ADM/GNS Benefits	56,324
Less: DA F&P Benefits	91,865
Less: DA Other Expenditures	99,769
Adjusted Total Costs	9,628,316
Multiply: 3.6%	3.6%
Calculated FAA	346,621
Multiply: Benefit Rate	36.06%
DA F&P Benefits	91,865
DA F&P Salaries	254,756

MICHIGAN TECH. UNIVERSITY
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DCE/DA Calculation Summary By Department Report

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

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

Ratio of DA/Non-sponsored Salaries:

DA Salaries:

DA Admin Salaries	57,412	
DA GNS Salaries	99,087	
DA F&P Salaries	254,756	
Total DA Salaries	411,255	411,255

Non-sponsored Salaries:

Non-sponsored Admin Salaries	57,412	
Non-sponsored GNS Salaries	303,303	
Non-sponsored F&P Salaries	4,665,472	
Total Non-sponsored salaries	5,026,187	5,026,187

Ratio of DA/Non-sponsored Salaries 8.18%

Multiply: Non-sponsored Other Expenditures 1,219,674

DA Other Expenditures 99,769

MICHIGAN TECH. UNIVERSITY
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DCE/DA Calculation Summary By Department Report

Department: 22600 — Mechanical Eng.

DA Cost Pool: 413 — DA-Mechanical Engrg-Engrg Mech

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

Effective Benefit Rate Calculation:

Non-sponsored Fringe Benefits		1,812,200
Non-sponsored F&P Salaries	4,665,472	
Multiply: Benefit Rate	36.06 %	
Less: Non-sponsored F&P Benefits		1,682,369
Non-sponsored Admin/GNS Benefits		129,831
Divide: Non-sponsored Admin/GNS Salaries		360,715
 Benefit Rate		 35.99%
Multiply: DA Admin/GNS Salaries		156,499
DA Admin/GNS Benefits		56,324
 DA F&P Benefits		 91,865
 DA Fringe Benefits		 148,189

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

DA Admin Salaries	57,412	
DA GNS Salaries	99,087	
DA F&P Salaries	254,756	
Total DA Salaries		411,255
 DA Admin/GNS Benefits	 56,324	
DA F&P Benefits	91,865	
Total DA Benefits		148,189
Total DA Other Expenditures		99,769
Total DA Costs		659,213
 From Cost Pools:		
900 — INSTRUCTION & DR		656,226
910 — ORGANIZED RESEARCH		2,987
930 — OTHER INST ACTIVITY		0

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

DCE/DA Calculation Summary By Department Report

Department: 22600 — Mechanical Eng.

DA Cost Pool: 413 — DA-Mechanical Engrg-Engrg Mech

Total DA Transfer From	659,213
Total DA Adjustment	0

MichiganTech

Section K

Sponsored Projects Administration Schedules



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 Indirect by Department Report (Final Costs by Dept–Sponsored Projects Administration)-** This schedule shows the department detail for SPA costs.

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

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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 600 — SPON PROJ ADMIN						
42001 Vice Pres for Research	448,154	189,906	638,060	84,510		722,570
42002 Technology and Economic Dvlp	188,667	71,520	260,187	287,499		547,686
42003 Research and Spon Programs	480,999	232,014	713,013	60,374		773,387
42004 Research Accounting	297,266	123,533	420,799	33,292		454,091
Subtotal	1,415,086	616,973	2,032,059	465,675		2,497,734
Plus Cross Allocation:						
005 BUILDING					6,304	6,304
010 CAPITAL IMPROVEMENTS					1,177	1,177
050 EQUIPMENT BY ROOM					4,478	4,478
055 EQUIPMENT BY DEPT					393	393
090 INTEREST					236	236
095 INTEREST INFRASTR.					598	598
105 UTILITIES					12,003	12,003
130 BUILDING MAINTENANCE					27,478	27,478
135 CAMPUS WIDE O&M					11,515	11,515
200 GENERAL ADMIN - GEN					350,615	350,615
Total Cost Pool: 600	1,415,086	616,973	2,032,059	465,675	414,797	2,912,531

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY
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Allocation by Cost Pool Report

Receiving Cost Group	Stat Amount	Percent	Allocated Amount	
Cost Pool: 600 SPON PROJ ADMIN				
90 —INSTRUCTION & DR	87,970	0.35	10,119	See Rate Schedule
91 —ORGANIZED RESEARCH	19,285,853	76.16	2,218,329	See Rate Schedule
91A —ORG RES - MTRI	2,696,480	10.65	310,159	See Rate Schedule
92 —OTHER SPON ACTIVITIE	3,250,214	12.84	373,851	See Rate Schedule
95 —OTHER INST ACTIVITY	633	0.00	73	See Rate Schedule
Total Cost Pool: 600	25,321,150	100.00	2,912,531	

MichiganTech

Section L

Student Services Administration Schedules



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** **Cost Group Stepdown Schedule (Student Services Administration)-** Shows allocation of SSA costs to the benefiting cost group. These costs were allocated 100% to Instruction.

- L2** **Indirect by Department Report (Final Costs by Dept.-Student Services Administration)-** This schedule shows the department detail for SSA costs.

- L3** **Allocation by Cost Pool Report-** This schedule shows that SSA costs are allocated 100% to the Instruction direct base.

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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total	
Cost Group: 70 - STUDENT SERV ADMIN														
700 - STUDENT SERV ADMIN								8,104,205					8,104,205	
Subtotal Cost Group: 70								8,104,205					8,104,205	
								----- See Rate Schedules -----						

MICHIGAN TECH. UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 700 — STUDENT SERV ADMIN						
10075 Office for Diversity Programs				5,080		5,080
20055 University Wide Commitments				12,500		12,500
20950 Intl Programs and Services	16,102	5,827	21,929	13,791		35,720
22070 Engineering Fundamentals				485		485
22300 Chemistry				-63		-63
22500 Electrical and Computer Engine				16,551		16,551
22550 Geological & Mining Eng & Scie				641		641
24219 Visual and Performing Arts	24,651	551	25,202	114,841		140,043
24500 Physical Education	18,237	13	18,250	18,603		36,853
24700 ROTC - Army/Air Force	1,512	641	2,153	23,343		25,496
28009 Graduate School	229		229	60,365		60,594
30050 Educational Opportunity	290,623	105,359	395,982	151,612		547,594
30090 Student Life	369,901	117,877	487,778	143,981		631,759
31000 Enrollment Management:	272,106	106,123	378,229	456,035		834,264
31110 Admissions	577,702	222,762	800,464	644,099		1,444,563
31400 Student Records & Registration	443,212	217,261	660,473	82,231		742,704
32000 Office of Student Affairs	387,650	163,507	551,157	141,983		693,140
33000 Counseling Services	235,142	99,513	334,655	54,180		388,835
34004 Financial Aid Administration	429,425	168,426	597,851	52,445		650,296
35000 University Career Center	267,678	110,125	377,803	97,064		474,867
38900 Rozsa Ctr for Performing Arts	5,492	776	6,268	10,088		16,356
Subtotal	3,339,662	1,318,761	4,658,423	2,099,855		6,758,278
Plus Cross Allocation:						
005 BUILDING					51,895	51,895
010 CAPITAL IMPROVEMENTS					2,777	2,777
050 EQUIPMENT BY ROOM					8,479	8,479
090 INTEREST					4,445	4,445
095 INTEREST INFRASTR.					4,177	4,177
105 UTILITIES					90,286	90,286
130 BUILDING MAINTENANCE					154,682	154,682
135 CAMPUS WIDE O&M					80,504	80,504
200 GENERAL ADMIN - GEN					948,682	948,682
Total Cost Pool: 700	3,339,662	1,318,761	4,658,423	2,099,855	1,345,927	8,104,205

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY
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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	8,104,205	See Rate Schedule
Total Cost Pool: 700	100	100.00	8,104,205	

MichiganTech

Section M

Library Schedules



Library Schedules

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

- M1 Cost Group Stepdown Schedule (Library)**- This schedule summarizes the allocation results for the library cost pool.
- M2 Indirect by Department Report (Final Costs by Dept.-Library)**- This schedule shows the department details for the library costs.
- M3 FTE Allocation Report (Library)**- Shows allocation of university library costs to benefiting Student, Faculty/Professional, and Other categories based on full-time equivalents (FTE's). The Student portion is allocated to Instruction, the Faculty/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 TECH. UNIVERSITY
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Cost Group Stepdown Schedule

Cost Pool	INT	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
Cost Group: 80 - LIBRARY													
800 - LIBRARY								6,657,498	264,888	43,364	44,078	439,121	7,448,949
Subtotal Cost Group: 80								6,657,498	264,888	43,364	44,078	439,121	7,448,949

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

MICHIGAN TECH. UNIVERSITY
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Indirect by Department Report

Department	Salaries	Benefits	Salaries/ Benefits	Other	Cross Allocation	Total
Cost Pool: 800 — LIBRARY						
27000 Library	1,081,579	491,896	1,573,475	3,158,651		4,732,126
Subtotal	1,081,579	491,896	1,573,475	3,158,651		4,732,126
Plus Cross Allocation:						
005 BUILDING					349,490	349,490
010 CAPITAL IMPROVEMENTS					899	899
050 EQUIPMENT BY ROOM					14,164	14,164
090 INTEREST					541,810	541,810
095 INTEREST INFRASTR.					11,406	11,406
105 UTILITIES					390,661	390,661
130 BUILDING MAINTENANCE					524,386	524,386
135 CAMPUS WIDE O&M					219,744	219,744
200 GENERAL ADMIN - GEN					664,264	664,264
Total Cost Pool: 800	1,081,579	491,896	1,573,475	3,158,651	2,716,824	7,448,950

See Allocation
Schedule

MICHIGAN TECH. UNIVERSITY
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FTE Allocation Report

Receiving Cost Group	Stat Amount	Percent	Allocate Amt	
Cost Pool: 800 — LIBRARY				
Step 1:				
FAC/PROF	933	18.33	1,365,665	
OTHER	300	5.90	439,121	
STUDENTS	3,856	75.77	5,644,164	
	<u>5,089</u>	<u>100.00</u>	<u>7,448,950</u>	
Step 2: FAC/PROF				
90 INSTRUCTION & DR	37,211,302	74.20	1,013,334	See Rate Schedule
91 ORGANIZED RESEARCH	9,727,143	19.40	264,888	See Rate Schedule
91A ORG RES - MTRI	1,592,404	3.18	43,364	See Rate Schedule
92 OTHER SPON ACTIVITIE	1,618,616	3.23	44,078	See Rate Schedule
	<u>50,149,465</u>	<u>100.01</u>	<u>1,365,664</u>	
Step 2: OTHER				
95 OTHER INST ACTIVITY	1,104,346	100.00	439,121	See Rate Schedule
	<u>1,104,346</u>	<u>100.00</u>	<u>439,121</u>	
Step 2: STUDENTS				
90 INSTRUCTION & DR	37,211,302	100.00	5,644,164	See Rate Schedule
	<u>37,211,302</u>	<u>100.00</u>	<u>5,644,164</u>	

Total Cost Pool: 800

MichiganTech

Section N

Other Space Data Requests



Other Space Data Requests

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

Documentation and instructions. The University has developed a web based space and equipment inventory and planning system called ASPIRE (Accounting for Space, Indexes, Research, and Equipment), because of the importance of space. This user-friendly system is reviewed by our space coordinators, our deans, and our executive team. Additionally, our space surveys are used in the University's space allocation process as well as for the F&A rate computation.

N1 ASF by School/Department/Building/Cost Group Report (Square Footage)- This schedule summarizes square footage by school, department, and building.

N2 ASF by School/Building/Department/Cost Group Report (Square Footage)- This schedule summarizes square footage by school, building, and department.

MICHIGAN TECH. UNIVERSITY
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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total		
College: --														
Department: -														
03 - UPPCO Building											10	10		
Subtotal Dept:											10	10		
Subtotal College: -											10	10		
College: 21 - DEAN BUSINESS														
Department: 21002 - School of Business														
05 - Academic Offices Building			3,624				6,649	254				10,527		
15 - Fisher Hall							797					797		
Subtotal Dept: 21002			3,624				7,446	254				11,324		
Subtotal College: 21											3,624	7,446	254	11,324
College: 22 - DEAN ENGR														
Department: 22007 - Dean of Engineering														
12 - Minerals & Materials Engr Bldg		113	3,739				105	5,080			336	9,373		
Subtotal Dept: 22007		113	3,739				105	5,080			336	9,373		
Department: 22070 - Engineering Fundamentals														
14 - Grover C. Dillman Hall			1,371				6,435					7,806		
Subtotal Dept: 22070			1,371				6,435					7,806		

MICHIGAN TECH. UNIVERSITY
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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 22 - DEAN ENGR												
Department: 22200 - Chemical Engineering												
12 - Minerals & Materials Engr Bldg							2,655	2,474				5,129
19 - Chemical Sciences & Engr Bldg	106		3,916				23,375	6,138			209	33,744
Subtotal Dept: 22200	106		3,916				26,030	8,612			209	38,873
Department: 22400 - Civil & Environmental Engineer												
08 - Dow Envir Sciences & Engr Bldg			2,737				15,181	7,190		250	410	25,768
12 - Minerals & Materials Engr Bldg			95				578	16,698			36	17,407
14 - Grover C. Dillman Hall	162		1,248				16,691	8,124		2,238	463	28,926
49 - Waste Mgmt Resrces Recvry Bldg							2,440	650			1,010	4,100
Subtotal Dept: 22400	162		4,080				34,890	32,662		2,488	1,919	76,201
Department: 22500 - Electrical and Computer Engine												
07 - Electrical Energy Resources Ct			3,280				26,134	9,472			273	39,159
94 - AMJOCH Observatory							352					352
Subtotal Dept: 22500			3,280				26,486	9,472			273	39,511
Department: 22550 - Geological & Mining Eng & Scie												
08 - Dow Envir Sciences & Engr Bldg			1,831				11,803	7,647		68	12	21,361
12 - Minerals & Materials Engr Bldg							322			900		1,222
14 - Grover C. Dillman Hall							5,013					5,013
49 - Waste Mgmt Resrces Recvry Bldg							1,600					1,600
Subtotal Dept: 22550			1,831				18,738	7,647		968	12	29,196
Department: 22600 - Mechanical Eng.												
20 - R. L. Smith Building	141		7,006				50,704	13,792			131	71,774
92 - Lahti building							3,840					3,840

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 22 - DEAN ENGR												
Subtotal Dept: 22600	141		7,006				54,544	13,792			131	75,614
Department: 22700 - Materials Science and Eng.												
12 - Minerals & Materials Engr Bldg			4,959				29,831	10,717			8,518	54,025
87 - Technology Center											114	114
Subtotal Dept: 22700			4,959				29,831	10,717			8,632	54,139
Department: 28900 - Biomedical Engineering												
12 - Minerals & Materials Engr Bldg			1,569				6,933	3,159				11,661
Subtotal Dept: 28900			1,569				6,933	3,159				11,661
Subtotal College: 22	409	113	31,751				203,992	91,141		3,456	11,512	342,374
College: 23 - DEAN FORESTRY												
Department: 23004 - Forestry												
18 - U.J.Noblet Forestry Building			3,925				15,782	28,695			458	48,860
27 - Ford Forestry Center											73,813	73,813
90 - Sands Pilot Plant								10,566				10,566
Subtotal Dept: 23004			3,925				15,782	39,261			74,271	133,239
Subtotal College: 23			3,925				15,782	39,261			74,271	133,239
College: 24 - DEAN ARTS/SCIENCE												
Department: 22300 - Chemistry												
19 - Chemical Sciences & Engr Bldg			2,063				36,216	5,495			3,619	47,393

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 24 - DEAN ARTS/SCIENCE												
21 - Volatile Liquid & Gases Bldg											180	180
Subtotal Dept: 22300			2,063				36,216	5,495			3,799	47,573
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		112	2,340				21,218	7,954			1,750	33,374
12 - Minerals & Materials Engr Bldg							168	161				329
20 - R. L. Smith Building							7,165					7,165
42 - Facilities Management Storage							750					750
Subtotal Dept: 24100		112	2,340				29,301	8,115			1,750	41,618
Department: 24200 - Humanities												
11 - Walker Arts & Humanities Ctr7			3,561				12,762					16,323
Subtotal Dept: 24200			3,561				12,762					16,323
Department: 24219 - Visual and Performing Arts												
10 - Rozsa Cntr for Performing Arts							2,302				6,748	9,050
11 - Walker Arts & Humanities Ctr7			590				17,060					17,650
Subtotal Dept: 24219			590				19,362				6,748	26,700
Department: 24300 - Mathematical Sciences												
08 - Dow Envir Sciences & Engr Bldg				70			294					364
15 - Fisher Hall		35	2,534				10,273					12,842

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 24 - DEAN ARTS/SCIENCE												
Subtotal Dept: 24300		35	2,604				10,567					13,206
Department: 24400 - Computer Sciences												
28 - Kanwal and Ann Rekhi Hall			2,649				18,071	1,195			33	21,948
Subtotal Dept: 24400			2,649				18,071	1,195			33	21,948
Department: 24500 - Physical Education												
24 - Student Development Complex			1,562				2,342	670			357	4,931
Subtotal Dept: 24500			1,562				2,342	670			357	4,931
Department: 24600 - Physics												
08 - Dow Envir Sciences & Engr Bldg			189				144	960		10		1,302
13 - Hamar House Counseling Center							300	300				600
15 - Fisher Hall	372		1,347				13,364	5,268			2,924	23,275
Subtotal Dept: 24600	372		1,535				13,808	6,528		10	2,924	25,177
Department: 24700 - ROTC - Army/Air Force												
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			745				3,058	446			6	4,255
06 - Annex Building			1,454				2,236	1,602			100	5,392
Subtotal Dept: 24800			2,199				5,294	2,048			106	9,647

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 24 - DEAN ARTS/SCIENCE												
Department: 26010 - Cognitive and Learning Science												
05 - Academic Offices Building							1,326	9		479		1,814
19 - Chemical Sciences & Engr Bldg							2,178	23				2,201
Subtotal Dept: 26010							3,504	32		479		4,015
Subtotal College: 24	372	147	20,014		9,720		154,278	24,083		489	15,855	224,958
College: 25 - DEAN TECHNOLOGY												
Department: 25002 - School of Technology												
07 - Electrical Energy Resources Ct			2,701				14,627	19				17,347
Subtotal Dept: 25002			2,701				14,627	19				17,347
Subtotal College: 25			2,701				14,627	19				17,347
College: 26 - KRC ADMIN												
Department: 28800 - Keweenaw Research Center												
70 - KRC Scientific & Admin Offices	401		2,271				11	4,350				7,033
71 - KRC Machine & Vehicle Shops	596		400					3,001			4	4,001
72 - KRC Vehicle Service Bldg			1,920					7,680				9,600
73 - KRC Vehicle Storage Bldg			3,960									3,960
74 - KRC Engineering Laboratories			1,795					2,595				4,390
75 - KRC Special Projects Facility								787				787
76 - KRC Support Services Facility	333							561				894
77 - KRC Water Truck Storage	800							800				1,600
78 - KRC Engineering Support Facil.								3,904				3,904
79 - KRC Chrysler Support Fac II								3,680				3,680
80 - KRC Cold Storage Building	2,000							2,000				4,000

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 26 - KRC ADMIN												
95 - ATDC - MTRI		4,668					7,989				1,896	14,553
Subtotal Dept: 28600	4,130	4,668	10,346				8,000	29,358			1,900	58,402
Subtotal College: 26	4,130	4,668	10,346				8,000	29,358			1,900	58,402
College: 28 -												
Department: 28700 - Extended University Programs												
12 - Minerals & Materials Engr Bldg							48	1,110				1,158
Subtotal Dept: 28700							48	1,110				1,158
Subtotal College: 28							48	1,110				1,158
College: 99 - ALL COLLEGES												
Department: 00005 - Board of Control												
01 - Administration Building		501										501
Subtotal Dept: 00005		501										501
Department: 00500 - Internal Audit												
902 - UPPCO Bldg		733										733
Subtotal Dept: 00500		733										733
Department: 10027 - President												
01 - Administration Building		1,631										1,631
84 - Harold Meese Center		1,491										1,491
905 - Citizens Bank Bldg		3,297										3,297

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Subtotal Dept: 10027		6,419										6,419
Department: 10075 - Office for Diversity Programs												
09 - Alumni House					188		90					278
Subtotal Dept: 10075					188		90					278
Department: 20054 - Provost												
01 - Administration Building		941										941
84 - Harold Meese Center		129										129
Subtotal Dept: 20054		1,070										1,070
Department: 20055 - University Wide Commitments												
07 - Electrical Energy Resources Ct							15,207					15,207
08 - Dow Envir Sciences & Engr Bldg							5,415	1,509				6,924
11 - Walker Arts & Humanities Ctr7							4,014					4,014
12 - Minerals & Materials Engr Bldg		131					5,395					5,526
14 - Grover C. Dillman Hall							3,542					3,542
15 - Fisher Hall							20,697					20,697
18 - U.J.Noblet Forestry Building							2,384					2,384
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		131					74,520	1,509				76,160
Department: 20090 - Chief Information Officer												
01 - Administration Building		190										190
Subtotal Dept: 20090		190										190

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Department: 20120 - Inst of Interdisciplinary Stud												
12 - Minerals & Materials Engr Bldg		2,842					9,717	18			267	12,844
Subtotal Dept: 20120		2,842					9,717	18			267	12,844
Department: 20900 - Center Teach/Learn/Faculty Dev												
17 - J. R. Van Pelt Library							655					655
Subtotal Dept: 20900							655					655
Department: 20950 - Intl Programs and Services												
01 - Administration Building					1,349							1,349
Subtotal Dept: 20950					1,349							1,349
Department: 24900 - Center for Experimental Comput												
15 - Fisher Hall							2,198	88			26	2,312
Subtotal Dept: 24900							2,198	88			26	2,312
Department: 25010 - Educational Tech Svcs												
07 - Electrical Energy Resources Ct		3,831					88				1,340	5,259
08 - Dow Envir Sciences & Engr Bldg							225					225
12 - Minerals & Materials Engr Bldg							98					98
15 - Fisher Hall							65					65
18 - U.J.Noblet Forestry Building							88					88
20 - R. L. Smith Building		67					88				1,689	1,844
28 - Kanwal and Ann Rekhi Hall							2,199				1,632	3,831
Subtotal Dept: 25010		3,898					2,851				4,661	11,410

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Department: 27000 - Library												
06 - Annex Building						3,137						3,137
17 - J. R. Van Pelt Library						92,168						92,168
Subtotal Dept: 27000						95,305						95,305
Department: 28009 - Graduate School												
01 - Administration Building		1,931										1,931
04 - ROTC Building		1,273										1,273
Subtotal Dept: 28009		3,204										3,204
Department: 28510 - MTRI												
906 - MTRI	293		306				187		8,420			9,206
Subtotal Dept: 28510	293		306				187		8,420			9,206
Department: 28800 - Institutional Analysis												
902 - UPPCO Bldg		1,335										1,335
Subtotal Dept: 28800		1,335										1,335
Department: 29100 - Admin Info Svcs												
01 - Administration Building		3,176									377	3,553
Subtotal Dept: 29100		3,176									377	3,553
Department: 29110 - Info Tech Serv and Security												
07 - Electrical Energy Resources Ct		2,598									94	2,692
12 - Minerals & Materials Engr Bldg											10	10

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
15 - Fisher Hall											75	75
18 - U.J.Noblet Forestry Building											10	10
20 - R. L. Smith Building											100	100
31 - Douglass Houghton Hall											20	20
40 - East McNair Hall											16	16
Subtotal Dept: 29110		2,598									325	2,923
Department: 29120 - Telecommunications												
01 - Administration Building											272	272
05 - Academic Offices Building											99	99
07 - Electrical Energy Resources Ct		3,968									2,601	6,569
09 - Alumni House											56	56
11 - Walker Arts & Humanities Ctr7											212	212
14 - Grover C. Dillman Hall											800	800
15 - Fisher Hall											32	32
17 - J. R. Van Pelt Library											816	816
20 - R. L. Smith Building											499	499
23 - Blanche Street House											20	20
24 - Student Development Complex											1,138	1,138
26 - MITN Uplink Equipment Bldg		120										120
28 - Kanwal and Ann Rekhi Hall											303	303
34 - Memorial Union Building											77	77
38 - West McNair Hall											152	152
40 - East McNair Hall											300	300
50 - Gates Tennis Center											150	150
84 - Harold Meese Center											268	268
907 - Sharon Avenue Storage											3,068	3,068
95 - ATDC - MTRI											163	163
Subtotal Dept: 29120		4,088									11,026	15,114
Department: 30050 - Educational Opportunity												
09 - Alumni House					3,537		375	39			39	3,990

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Subtotal Dept: 30050					3,537		375	39		39		3,990
Department: 30090 - Student Life												
31 - Douglass Houghton Hall											933	933
34 - Memorial Union Building											4,022	4,022
Subtotal Dept: 30090											4,955	4,955
Department: 31000 - Enrollment Management:												
01 - Administration Building					1,342						10	1,352
Subtotal Dept: 31000					1,342						10	1,352
Department: 31110 - Admissions												
01 - Administration Building					2,262							2,262
Subtotal Dept: 31110					2,262							2,262
Department: 31400 - Student Records & Registration												
01 - Administration Building					3,860							3,860
Subtotal Dept: 31400					3,860							3,860
Department: 32000 - Office of Student Affairs												
01 - Administration Building					2,106							2,106
Subtotal Dept: 32000					2,106							2,106
Department: 33000 - Counseling Services												
13 - Hamar House Counseling Center					1,750		357					2,107

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Subtotal Dept: 33000					1,750		357					2,107
Department: 34004 - Financial Aid Administration												
01 - Administration Building					1,999							1,999
Subtotal Dept: 34004					1,999							1,999
Department: 35000 - University Career Center												
84 - Harold Meese Center					6,802							6,802
Subtotal Dept: 35000					6,802							6,802
Department: 37000 - Athletic Director												
24 - Student Development Complex							502				23,333	23,835
Subtotal Dept: 37000							502				23,333	23,835
Department: 38040 - SDC Building Operations												
24 - Student Development Complex							5,149			142,682		147,831
25 - Sherman Field Press Box										1,350		1,350
46 - Nordic Waxing Center										4,536		4,536
50 - Gates Tennis Center							2,780			25,837		28,617
89 - MTU Skitrail Groomer Storage										1,200		1,200
96 - Portage Lake Vault										10		10
Subtotal Dept: 38040							7,929			175,615		183,544
Department: 38100 - Housing Administration												
31 - Douglass Houghton Hall										55,633		55,633
37 - Wadsworth Hall										167,208		167,208
38 - West McNair Hall										29,249		29,249

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
39 - McNair Hall Food Services											5,430	5,430
40 - East McNair Hall											39,419	39,419
Subtotal Dept: 38100											296,939	296,939
Department: 38500 - Memorial Union												
34 - Memorial Union Building											46,221	46,221
45 - Kettle-Gundlach House											5,620	5,620
Subtotal Dept: 38500											51,841	51,841
Department: 38600 - Merchandising Operations												
24 - Student Development Complex											6,435	6,435
34 - Memorial Union Building											17,087	17,087
Subtotal Dept: 38600											23,522	23,522
Department: 38700 - Daniell Heights Apartments												
32 - Daniell Heights											176,690	176,690
33 - Daniell Heights Housing Shop											10	10
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
Subtotal Dept: 38700											191,887	191,887
Department: 38751 - Portage Lake Golf Course												
52 - Portage Lake Golf Course											3,131	3,131
58 - Golf Course Storage Building											10	10
59 - Golf Course Storage Building											10	10

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
60 - Golf Course - Cart Storage											10	10
61 - Golf Course - Cart Storage											10	10
62 - Golf Course Cart Storage											10	10
63 - Golf Course Maintenance Bldg											10	10
Subtotal Dept: 38751											3,191	3,191
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
Subtotal Dept: 38890											7,624	7,624
Department: 38900 - Rozsa Ctr for Performing Arts												
10 - Rozsa Cntr for Performing Arts											27,127	27,127
Subtotal Dept: 38900											27,127	27,127
Department: 39000 - Facilities Management												
01 - Administration Building	336											336
05 - Academic Offices Building	114											114
07 - Electrical Energy Resources Ct	1,174											1,174
08 - Dow Envir Sciences & Engr Bldg	4,643											4,643
11 - Walker Arts & Humanities Ctr7	945											945
12 - Minerals & Materials Engr Bldg	997											997
15 - Fisher Hall	621										4	625
17 - J. R. Van Pelt Library	240											240
18 - U.J.Noblet Forestry Building	105											105
19 - Chemical Sciences & Engr Bldg	783											783
20 - R. L. Smith Building	818											818
41 - Central Heating Plant	1,537											1,537
42 - Facilities Management Storage	9,550											9,550
43 - Lakeside Laboratory	4,803											4,803

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
44 - Service and Storage Building	15,979										398	16,377
81 - Power Generation Bldg	3,432											3,432
Subtotal Dept: 39000	46,077										402	46,479
Department: 39800 - Public Safety												
16 - Widmaier House	1,553											1,553
Subtotal Dept: 39800	1,553											1,553
Department: 39900 - Occupational Safety & Health S												
01 - Administration Building	350											350
12 - Minerals & Materials Engr Bldg	453											453
88 - Chemical Storage Building	1,020											1,020
Subtotal Dept: 39900	1,823											1,823
Department: 40008 - Chief Financial Officer												
01 - Administration Building		682						11				693
Subtotal Dept: 40008		682						11				693
Department: 40500 - Vice Pres for Administration												
01 - Administration Building		3,216										3,216
Subtotal Dept: 40500		3,216										3,216
Department: 41000 - CFO												
01 - Administration Building		5,323										5,323
30 - Little Huskies Child Care										4,096		4,096
82 - Ruppe-Gundlach House										4,708		4,708
85 - Fire Hall Building		8,830										8,830

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Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
93 - Fish Hatchery Building											10	10
97 - Seaman Mineral Museum		10										10
98 - Off Campus Sites		10										10
99 - Miscellaneous Bldg Sites		10										10
Subtotal Dept: 41000		14,183									8,814	22,997
Department: 41200 - Seaman Mineral Museum												
07 - Electrical Energy Resources Ct							51				6,805	6,856
Subtotal Dept: 41200							51				6,805	6,856
Department: 42001 - Vice Pres for Research												
01 - Administration Building				1,470				11				1,481
12 - Minerals & Materials Engr Bldg								1,452				1,452
Subtotal Dept: 42001				1,470				1,463				2,933
Department: 42002 - Technology and Economic Dvlp												
95 - ATDC - MTRI		2,051						99		31	132	2,313
Subtotal Dept: 42002		2,051						99		31	132	2,313
Department: 42003 - Research and Spon Programs												
01 - Administration Building				2,137				72		7		2,216
Subtotal Dept: 42003				2,137				72		7		2,216
Department: 42004 - Research Accounting												
01 - Administration Building				1,387								1,387
Subtotal Dept: 42004				1,387								1,387

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ASF by School/Department/Building/Cost Group Report

Building	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Department: 42006 - Mich Tech Transportation Inst												
08 - Dow Envir Sciences & Engr Bldg								120				120
14 - Grover C. Dillman Hall							288	122		1,845		2,255
Subtotal Dept: 42006							288	242		1,845		2,375
Department: 60017 - Office of Development												
905 - Citizens Bank Bldg											6,074	6,074
Subtotal Dept: 60017											6,074	6,074
Department: 65000 - University Mktg and Comm												
01 - Administration Building											8,219	8,219
86 - MTU Tower Building											240	240
Subtotal Dept: 65000											8,459	8,459
Department: 70000 - Affirmative Programs												
01 - Administration Building											274	274
Subtotal Dept: 70000											274	274
Subtotal College: 99	49,746	50,591	306	4,994	25,195	95,305	99,720	3,541	8,420	1,922	853,412	1,193,152
Total:	54,657	55,519	72,667	4,994	34,915	95,305	503,893	188,767	8,420	5,867	956,960	1,981,964

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: --												
Building: 03 - UPPCO Building												
											10	10
Subtotal Building: 03											10	10
Subtotal College: -											10	10
College: 21 - DEAN BUSINESS												
Building: 05 - Academic Offices Building												
21002 - School of Business			3,624				6,649	254				10,527
Subtotal Building: 05			3,624				6,649	254				10,527
Building: 15 - Fisher Hall												
21002 - School of Business							797					797
Subtotal Building: 15							797					797
Subtotal College: 21			3,624				7,446	254				11,324
College: 22 - DEAN ENGR												
Building: 07 - Electrical Energy Resources Ct												
22500 - Electrical and Computer Engine			3,280				26,134	9,472			273	39,159
Subtotal Building: 07			3,280				26,134	9,472			273	39,159

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 22 - DEAN ENGR												
Building: 08 - Dow Envir Sciences & Engr Bldg												
22400 - Civil & Environmental Engineer			2,737				15,181	7,190		250	410	25,768
22550 - Geological & Mining Eng & Scie			1,831				11,803	7,647		68	12	21,361
Subtotal Building: 08			4,568				26,984	14,837		318	422	47,129
Building: 12 - Minerals & Materials Engr Bldg												
22007 - Dean of Engineering		113	3,739				105	5,080			336	9,373
22200 - Chemical Engineering							2,655	2,474				5,129
22400 - Civil & Environmental Engineer			95				578	16,698			36	17,407
22550 - Geological & Mining Eng & Scie							322			900		1,222
22700 - Materials Science and Eng.			4,959				29,831	10,717			8,518	54,025
28900 - Biomedical Engineering			1,569				6,933	3,159				11,661
Subtotal Building: 12		113	10,362				40,424	38,128		900	8,890	98,817
Building: 14 - Grover C. Dillman Hall												
22070 - Engineering Fundamentals			1,371				6,435					7,806
22400 - Civil & Environmental Engineer	162		1,248				16,691	8,124		2,238	463	28,926
22550 - Geological & Mining Eng & Scie							5,013					5,013
Subtotal Building: 14	162		2,619				28,139	8,124		2,238	463	41,745
Building: 19 - Chemical Sciences & Engr Bldg												
22200 - Chemical Engineering	106		3,916				23,375	6,138			209	33,744
Subtotal Building: 19	106		3,916				23,375	6,138			209	33,744
Building: 20 - R. L. Smith Building												
22800 - Mechanical Eng.	141		7,006				50,704	13,792			131	71,774

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 22 - DEAN ENGR												
Subtotal Building: 20	141		7,006				50,704	13,792			131	71,774
Building: 49 - Waste Mgmt Resrces Recvry Bldg												
22400 - Civil & Environmental Engineer							2,440	650			1,010	4,100
22550 - Geological & Mining Eng & Scie							1,600					1,600
Subtotal Building: 49							4,040	650			1,010	5,700
Building: 87 - Technology Center												
22700 - Materials Science and Eng.											114	114
Subtotal Building: 87											114	114
Building: 92 - Lahti building												
22600 - Mechanical Eng.							3,840					3,840
Subtotal Building: 92							3,840					3,840
Building: 94 - AMJOCH Observatory												
22500 - Electrical and Computer Engine							352					352
Subtotal Building: 94							352					352
Subtotal College: 22	409	113	31,751				203,992	91,141		3,456	11,512	342,374
College: 23 - DEAN FORESTRY												
Building: 18 - U.J.Noblet Forestry Building												

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 23 - DEAN FORESTRY												
23004 - Forestry			3,925				15,782	28,695			458	48,860
Subtotal Building: 18			3,925				15,782	28,695			458	48,860
Building: 27 - Ford Forestry Center												
23004 - Forestry											73,813	73,813
Subtotal Building: 27											73,813	73,813
Building: 90 - Sands Pilot Plant												
23004 - Forestry								10,566				10,566
Subtotal Building: 90								10,566				10,566
Subtotal College: 23			3,925				15,782	39,261			74,271	133,239
College: 24 - DEAN ARTS/SCIENCE												
Building: 04 - ROTC Building												
24700 - ROTC - Army/Air Force					9,720		3,051					12,771
Subtotal Building: 04					9,720		3,051					12,771
Building: 05 - Academic Offices Building												
24800 - Social Sciences			745				3,058	446			6	4,255
26010 - Cognitive and Learning Science							1,326	9		479		1,814
Subtotal Building: 05			745				4,384	455		479	6	6,069

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 24 - DEAN ARTS/SCIENCE												
Building: 06 - Annex Building												
24800 - Social Sciences			1,454				2,236	1,602			100	5,392
Subtotal Building: 06			1,454				2,236	1,602			100	5,392
Building: 08 - Dow Envir Sciences & Engr Bldg												
24100 - Biological Sciences		112	2,340				21,218	7,954			1,750	33,374
24300 - Mathematical Sciences			70				294					364
24600 - Physics			188				144	960		10		1,302
Subtotal Building: 08		112	2,598				21,656	8,914		10	1,750	35,040
Building: 10 - Rozsa Cntr for Performing Arts												
24219 - Visual and Performing Arts							2,302				6,748	9,050
Subtotal Building: 10							2,302				6,748	9,050
Building: 11 - Walker Arts & Humanities Ctr7												
24011 - Dean of Science & Arts			911								138	1,049
24200 - Humanities			3,561				12,762					16,323
24219 - Visual and Performing Arts			590				17,060					17,650
Subtotal Building: 11			5,062				29,822				138	35,022
Building: 12 - Minerals & Materials Engr Bldg												
24100 - Biological Sciences							168	161				329
Subtotal Building: 12							168	161				329

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 24 - DEAN ARTS/SCIENCE												
Building: 13 - Hamar House Counseling Center												
24600 - Physics							300	300				600
Subtotal Building: 13							300	300				600
Building: 15 - Fisher Hall												
24300 - Mathematical Sciences		35	2,534				10,273					12,842
24600 - Physics	372		1,347				13,364	5,268			2,924	23,275
Subtotal Building: 15	372	35	3,881				23,637	5,268			2,924	36,117
Building: 19 - Chemical Sciences & Engr Bldg												
22300 - Chemistry			2,063				36,216	5,495			3,619	47,393
26010 - Cognitive and Learning Science							2,178	23				2,201
Subtotal Building: 19			2,063				38,394	5,518			3,619	49,594
Building: 20 - R. L. Smith Building												
24100 - Biological Sciences							7,165					7,165
Subtotal Building: 20							7,165					7,165
Building: 21 - Volatile Liquid & Gases Bldg												
22300 - Chemistry											180	180
Subtotal Building: 21											180	180
Building: 24 - Student Development Complex												
24500 - Physical Education			1,562				2,342	670			357	4,931

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 24 - DEAN ARTS/SCIENCE												
Subtotal Building: 24			1,562				2,342	670			357	4,931
Building: 28 - Kanwal and Ann Rekhi Hall												
24400 - Computer Sciences			2,649				18,071	1,195			33	21,948
Subtotal Building: 28			2,649				18,071	1,195			33	21,948
Building: 42 - Facilities Management Storage												
24100 - Biological Sciences							750					750
Subtotal Building: 42							750					750
Subtotal College: 24	372	147	20,014		9,720		154,278	24,083		489	15,855	224,958
College: 25 - DEAN TECHNOLOGY												
Building: 07 - Electrical Energy Resources Ct												
25002 - School of Technology			2,701				14,627	19				17,347
Subtotal Building: 07			2,701				14,627	19				17,347
Subtotal College: 25			2,701				14,627	19				17,347
College: 26 - KRC ADMIN												
Building: 70 - KRC Scientific & Admin Offices												
28600 - Keweenaw Research Center	401		2,271				11	4,350				7,033

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 26 - KRC ADMIN												
Subtotal Building: 70	401		2,271				11	4,350				7,033
Building: 71 - KRC Machine & Vehicle Shops												
28600 - Keweenaw Research Center	596		400					3,001			4	4,001
Subtotal Building: 71	596		400					3,001			4	4,001
Building: 72 - KRC Vehicle Service Bldg												
28600 - Keweenaw Research Center			1,920					7,680				9,600
Subtotal Building: 72			1,920					7,680				9,600
Building: 73 - KRC Vehicle Storage Bldg												
28600 - Keweenaw Research Center			3,960									3,960
Subtotal Building: 73			3,960									3,960
Building: 74 - KRC Engineering Laboratories												
28600 - Keweenaw Research Center			1,795					2,595				4,390
Subtotal Building: 74			1,795					2,595				4,390
Building: 75 - KRC Special Projects Facility												
28600 - Keweenaw Research Center								787				787
Subtotal Building: 75								787				787
Building: 76 - KRC Support Services Facility												

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 26 - KRC ADMIN												
28600 - Keweenaw Research Center	333							561				894
Subtotal Building: 76	333							561				894
Building: 77 - KRC Water Truck Storage												
28600 - Keweenaw Research Center	800							800				1,600
Subtotal Building: 77	800							800				1,600
Building: 78 - KRC Engineering Support Facil.												
28600 - Keweenaw Research Center								3,904				3,904
Subtotal Building: 78								3,904				3,904
Building: 79 - KRC Chrysler Support Fac II												
28600 - Keweenaw Research Center								3,680				3,680
Subtotal Building: 79								3,680				3,680
Building: 80 - KRC Cold Storage Building												
28600 - Keweenaw Research Center	2,000							2,000				4,000
Subtotal Building: 80	2,000							2,000				4,000
Building: 95 - ATDC - MTRI												
28600 - Keweenaw Research Center		4,668					7,989			1,896		14,553
Subtotal Building: 95		4,668					7,989			1,896		14,553

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 28 -												
Subtotal College: 26	4,130	4,668	10,346				8,000	29,358			1,900	58,402
28 -												
Building: 12 - Minerals & Materials Engr Bldg												
28700 - Extended University Programs							48	1,110				1,158
Subtotal Building: 12							48	1,110				1,158
Subtotal College: 28							48	1,110				1,158
College: 99 - ALL COLLEGES												
Building: 01 - Administration Building												
00005 - Board of Control		501										501
10027 - President		1,631										1,631
20054 - Provost		941										941
20090 - Chief Information Officer		190										190
20950 - Intl Programs and Services					1,349							1,349
28009 - Graduate School		1,931										1,931
29100 - Admin Info Svcs		3,176									377	3,553
29120 - Telecommunications											272	272
31000 - Enrollment Management:					1,342						10	1,352
31110 - Admissions					2,262							2,262
31400 - Student Records & Registration					3,860							3,860
32000 - Office of Student Affairs					2,106							2,106
34004 - Financial Aid Administration					1,999							1,999
39000 - Facilities Management	336											336
39900 - Occupational Safety & Health S	350											350
40008 - Chief Financial Officer		682						11				693
40500 - Vice Pres for Administration		3,216										3,216

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
41000 - CFO		5,323										5,323
42001 - Vice Pres for Research				1,470				11				1,481
42003 - Research and Spon Programs				2,137				72		7		2,216
42004 - Research Accounting				1,387								1,387
65000 - University Mktg and Comm											8,219	8,219
70000 - Affirmative Programs		274										274
Subtotal Building: 01	686	17,865		4,994	12,918			94		7	8,878	45,442
Building: 04 - ROTC Building												
28009 - Graduate School		1,273										1,273
Subtotal Building: 04		1,273										1,273
Building: 05 - Academic Offices Building												
29120 - Telecommunications											99	99
39000 - Facilities Management	114											114
Subtotal Building: 05	114										99	213
Building: 06 - Annex Building												
27000 - Library						3,137						3,137
Subtotal Building: 06						3,137						3,137
Building: 07 - Electrical Energy Resources Ct												
20055 - University Wide Commitments							15,207					15,207
25010 - Educational Tech Svcs		3,831					88			1,340		5,259
29110 - Info Tech Serv and Security		2,598								94		2,692
29120 - Telecommunications		3,968								2,601		6,569
39000 - Facilities Management	1,174											1,174
41200 - Seaman Mineral Museum							51			6,805		6,856

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Subtotal Building: 07	1,174	10,397					15,346				10,840	37,757
Building: 08 - Dow Envir Sciences & Engr Bldg												
20055 - University Wide Commitments							5,415	1,509				6,924
25010 - Educational Tech Svcs							225					225
39000 - Facilities Management	4,643											4,643
42006 - Mich Tech Transportation Inst								120				120
Subtotal Building: 08	4,643						5,640	1,629				11,912
Building: 09 - Alumni House												
10075 - Office for Diversity Programs					188		90					278
29120 - Telecommunications											56	56
30050 - Educational Opportunity					3,537		375	39		39		3,990
Subtotal Building: 09					3,725		465	39		39	56	4,324
Building: 10 - Rozsa Cntr for Performing Arts												
38900 - Rozsa Ctr for Performing Arts											27,127	27,127
Subtotal Building: 10											27,127	27,127
Building: 11 - Walker Arts & Humanities Ctr7												
20055 - University Wide Commitments							4,014					4,014
29120 - Telecommunications											212	212
39000 - Facilities Management	945											945
Subtotal Building: 11	945						4,014				212	5,171
Building: 12 - Minerals & Materials Engr Bldg												

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
20055 - University Wide Commitments		131					5,395					5,526
20120 - Inst of Interdisciplinary Stud		2,842					9,717	18			267	12,844
25010 - Educational Tech Svcs							98					98
29110 - Info Tech Serv and Security											10	10
39000 - Facilities Management	997											997
39900 - Occupational Safety & Health S	453											453
42001 - Vice Pres for Research								1,452				1,452
Subtotal Building: 12	1,450	2,973					15,210	1,470			277	21,380
Building: 13 - Hamar House Counseling Center												
33000 - Counseling Services					1,750		357					2,107
Subtotal Building: 13					1,750		357					2,107
Building: 14 - Grover C. Dillman Hall												
20055 - University Wide Commitments							3,542					3,542
29120 - Telecommunications											800	800
42006 - Mich Tech Transportation Inst							288	122		1,845		2,255
Subtotal Building: 14							3,830	122		1,845	800	6,597
Building: 15 - Fisher Hall												
20055 - University Wide Commitments							20,697					20,697
24900 - Center for Experimental Comput							2,198	88			26	2,312
25010 - Educational Tech Svcs							65					65
29110 - Info Tech Serv and Security											75	75
29120 - Telecommunications											32	32
39000 - Facilities Management	621										4	625
Subtotal Building: 15	621						22,960	88			137	23,806

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Building: 16 - Widmaier House												
39800 - Public Safety	1,553											1,553
Subtotal Building: 16	1,553											1,553
Building: 17 - J. R. Van Pelt Library												
20900 - Center Teach/Learn/Faculty Dev							655					655
27000 - Library						92,168						92,168
29120 - Telecommunications										816		816
39000 - Facilities Management	240											240
Subtotal Building: 17	240					92,168	655			816		93,879
Building: 18 - U.J.Noblet Forestry Building												
20055 - University Wide Commitments							2,384					2,384
25010 - Educational Tech Svcs							88					88
29110 - Info Tech Serv and Security										10		10
39000 - Facilities Management	105											105
Subtotal Building: 18	105						2,472			10		2,587
Building: 19 - Chemical Sciences & Engr Bldg												
20055 - University Wide Commitments							6,988					6,988
39000 - Facilities Management	783											783
Subtotal Building: 19	783						6,988					7,771
Building: 20 - R. L. Smith Building												
20055 - University Wide Commitments							8,270					8,270
25010 - Educational Tech Svcs		67					88			1,689		1,844

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
29110 - Info Tech Serv and Security											100	100
29120 - Telecommunications											499	499
39000 - Facilities Management	818											818
Subtotal Building: 20	818	67					8,358				2,288	11,531
Building: 23 - Blanche Street House												
29120 - Telecommunications											20	20
Subtotal Building: 23											20	20
Building: 24 - Student Development Complex												
29120 - Telecommunications											1,138	1,138
37000 - Athletic Director							502				23,333	23,835
38040 - SDC Building Operations							5,149				142,682	147,831
38600 - Merchandising Operations											6,435	6,435
Subtotal Building: 24							5,651				173,588	179,239
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												
29120 - Telecommunications							120					120
Subtotal Building: 26							120					120
Building: 28 - Kanwal and Ann Rekhi Hall												
20055 - University Wide Commitments							2,608					2,608

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
25010 - Educational Tech Svcs							2,199				1,632	3,831
29120 - Telecommunications											303	303
Subtotal Building: 28							4,807				1,935	6,742
Building: 30 - Little Huskies Child Care												
41000 - CFO											4,096	4,096
Subtotal Building: 30											4,096	4,096
Building: 31 - Douglass Houghton Hall												
29110 - Info Tech Serv and Security											20	20
30090 - Student Life											933	933
38100 - Housing Administration											55,633	55,633
Subtotal Building: 31											56,586	56,586
Building: 32 - Daniell Heights												
38700 - Daniell Heights Apartments											176,690	176,690
Subtotal Building: 32											176,690	176,690
Building: 33 - Daniell Heights Housing Shop												
38700 - Daniell Heights Apartments											10	10
Subtotal Building: 33											10	10
Building: 34 - Memorial Union Building												
29120 - Telecommunications											77	77
30090 - Student Life											4,022	4,022
38500 - Memorial Union											46,221	46,221

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Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
38600 - Merchandising Operations											17,087	17,087
Subtotal Building: 34											67,407	67,407
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											167,208	167,208
Subtotal Building: 37											167,208	167,208
Building: 38 - West McNair Hall												
29120 - Telecommunications											152	152
38100 - Housing Administration											29,249	29,249
Subtotal Building: 38											29,401	29,401
Building: 39 - McNair Hall Food Services												
38100 - Housing Administration											5,430	5,430
Subtotal Building: 39											5,430	5,430

MICHIGAN TECH. UNIVERSITY
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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Building: 40 - East McNair Hall												
29110 - Info Tech Serv and Security											16	16
29120 - Telecommunications											300	300
38100 - Housing Administration											39,419	39,419
Subtotal Building: 40											39,735	39,735
Building: 41 - Central Heating Plant												
39000 - Facilities Management	1,537											1,537
Subtotal Building: 41	1,537											1,537
Building: 42 - Facilities Management Storage												
39000 - Facilities Management	9,550											9,550
Subtotal Building: 42	9,550											9,550
Building: 43 - Lakeside Laboratory												
39000 - Facilities Management	4,803											4,803
Subtotal Building: 43	4,803											4,803
Building: 44 - Service and Storage Building												
39000 - Facilities Management	15,979										398	16,377
Subtotal Building: 44	15,979										398	16,377
Building: 45 - Kettle-Gundlach House												
38500 - Memorial Union											5,620	5,620

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total	
College: 99 - ALL COLLEGES													
Subtotal Building: 45											5,620	5,620	
Building: 46 - Nordic Waxing Center													
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													
29120 - Telecommunications											150	150	
38040 - SDC Building Operations							2,780				25,837	28,617	
Subtotal Building: 50											2,780	25,987	28,767
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											3,131	3,131	
Subtotal Building: 52											3,131	3,131	

MICHIGAN TECH. UNIVERSITY
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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	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

MICHIGAN TECH. UNIVERSITY
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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Subtotal Building: 58											10	10
Building: 59 - Golf Course Storage Building												
38751 - Portage Lake Golf Course											10	10
Subtotal Building: 59											10	10
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: 63 - Golf Course Maintenance Bldg												
38751 - Portage Lake Golf Course											10	10
Subtotal Building: 63											10	10
Building: 81 - Power Generation Bldg												

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
39000 - Facilities Management	3,432											3,432
Subtotal Building: 81	3,432											3,432
Building: 82 - Ruppe-Gundlach House												
41000 - CFO										4,708		4,708
Subtotal Building: 82										4,708		4,708
Building: 84 - Harold Meese Center												
10027 - President		1,491										1,491
20054 - Provost		129										129
29120 - Telecommunications										268		268
35000 - University Career Center					6,802							6,802
Subtotal Building: 84		1,620			6,802						268	8,690
Building: 85 - Fire Hall Building												
41000 - CFO		8,830										8,830
Subtotal Building: 85		8,830										8,830
Building: 86 - MTU Tower Building												
65000 - University Mktg and Comm										240		240
Subtotal Building: 86										240		240
Building: 88 - Chemical Storage Building												
39900 - Occupational Safety & Health S	1,020											1,020

MICHIGAN TECH. UNIVERSITY
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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Subtotal Building: 88	1,020											1,020
Building: 89 - MTU Skitrail Groomer Storage												
38040 - SDC Building Operations											1,200	1,200
Subtotal Building: 89											1,200	1,200
Building: 902 - UPPCO Bldg												
00500 - Internal Audit		733										733
28900 - Institutional Analysis		1,335										1,335
Subtotal Building: 902		2,068										2,068
Building: 905 - Citizens Bank Bldg												
10027 - President		3,297										3,297
60017 - Office of Development										6,074		6,074
Subtotal Building: 905		3,297								6,074		9,371
Building: 906 - MTRI												
28510 - MTRI	293		306				187		8,420			9,206
Subtotal Building: 906	293		306				187		8,420			9,206
Building: 907 - Sharon Avenue Storage												
29120 - Telecommunications											3,068	3,068
Subtotal Building: 907											3,068	3,068

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ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: 99 - ALL COLLEGES												
Building: 93 - Fish Hatchery Building												
41000 - CFO											10	10
Subtotal Building: 93											10	10
Building: 95 - ATDC - MTRI												
29120 - Telecommunications											163	163
42002 - Technology and Economic Dvlp		2,051						99		31	132	2,313
Subtotal Building: 95		2,051						99		31	295	2,476
Building: 96 - Portage Lake Vault												
38040 - SDC Building Operations											10	10
Subtotal Building: 96											10	10
Building: 97 - Seaman Mineral Museum												
41000 - CFO		10										10
Subtotal Building: 97		10										10
Building: 98 - Off Campus Sites												
41000 - CFO		10										10
Subtotal Building: 98		10										10
Building: 99 - Miscellaneous Bldg Sites												
41000 - CFO		10										10

MICHIGAN TECH. UNIVERSITY
FYE JUNE 30, 2008

ASF by School/Building/Department/Cost Group Report

Department	O&M	G&A	DA	SPA	SSA	LIBR	IDR	OR	MTRI	OSA	OIA	Total
College: -												
Subtotal Building: 99		10										10
Subtotal College: 99	49,746	50,591	306	4,994	25,195	95,305	99,720	3,541	8,420	1,922	853,412	1,193,152
Total:	54,657	55,519	72,667	4,994	34,915	95,305	503,893	188,767	8,420	5,867	956,960	1,981,964

MichiganTech

Section 0

Base Year Modifications and Modified Rates



Base Year Modifications and Modified Rates

This section includes narratives and supporting schedules for Michigan Tech Research Institute (MTRI) and the Great Lakes Research Center (GLRC). The schedules listed below support the Base Year Modifications and Modified Rates component in the proposal:

- O1 MTRI Lease Modification-** Excludes GLRC modification
- O2 GLRC Modification to Base Year 2008-2012 (Fact Sheet)**
- O3 GLRC Modification Rates-** Excludes MTRI modification
- O4 Combined Modified Rates-** Includes base year, MTRI lease modification, and GLRC modification

Michigan Tech Research Institute Additional Leased Space

On September 29, 2006 Michigan Technological University acquired the Environmental and Emerging Technologies Division (EETD) of the Altarum Institute of Ann Arbor. The new entity became the Michigan Tech Research Institute (MTRI).

A separate forward pricing Facilities & Administrative (F&A) rate is computed for MTRI, so MTRI is not included in the University's organized research rate.

Shortly after the acquisition of MTRI, there was a significant increase in research awards. In anticipation of that research, MTRI committed to additional lease space.

Beginning in March, 2008, MTRI added 4,345 square feet of leased space with an annualized cost of \$68 thousand. Since four months of the new lease expense is already included in the base year costs, there are still 8 months of additional lease expense (\$54,512) that will need to be added as a MTRI rate modification to base year 2008.

It was expected that the MTRI organized research would further increase as a result of having this additional space. However, the increase in research came before obtaining the new leased space, rather than after it. The new leased space was needed to perform the increased level of research. As a result, there is no further planned increase in the MTRI organized research base as a result of obtaining the additional space.

Table O1

Base Year (2008):	<u>MTRI Without Lease Modification</u>			<u>MTRI Lease Modification</u>		
	Base	Allocated Amount	Rate	Base	Allocated Amount	Rate
<u>MTRI "OR" Rate</u>						
Administrative:						
General Admin	\$ 2,696,480	\$ 378,514	14.04%	\$ 2,696,480	\$ 378,515	14.04%
Dept Admin	2,696,480	1,065,789	39.53%	2,696,480	1,067,594	39.59%
Spon Proj Admin	2,696,480	310,159	11.50%	2,696,480	310,160	11.50%
Uncapped	2,696,480	1,754,462	65.06%	2,696,480	1,756,269	65.13%
Capped			26.00%			26.00%
Facilities:						
Equipment	2,696,480	142,833	5.30%	2,696,480	142,833	5.30%
O&M	2,696,480	342,783	12.71%	2,696,480	392,640	14.56%
Library	2,696,480	43,364	1.61%	2,696,480	43,365	1.61%
Additional request	2,696,480	-	0.00%	2,696,480	-	0.00%
Subtotal	2,696,480	\$ 528,980	19.62%	2,696,480	\$ 578,838	21.47%
Off-Campus Capped Rate			45.62%	47.47%		
Off-Campus Uncapped Rate			84.68%	86.60%		
<u>Organized Research Rate</u>						
Administrative:						
General Admin	\$ 19,527,055	\$ 2,741,078	14.04%	\$ 19,527,055	\$ 2,741,085	14.04%
Dept Admin	19,527,055	2,976,648	15.24%	19,527,055	2,976,658	15.24%
Spon Proj Admin	19,527,055	2,218,329	11.36%	19,527,055	2,218,334	11.36%
Uncapped	19,527,055	7,936,055	40.64%	19,527,055	7,936,077	40.64%
Capped	19,527,055		26.00%	19,527,055		26.00%
Facilities:						
Buildings	16,229,687	918,709	5.66%	16,229,687	918,709	5.66%
Equipment	16,229,687	700,355	4.32%	16,229,687	700,355	4.32%
Interest	16,229,687	654,261	4.03%	16,229,687	654,261	4.03%
O&M	16,229,687	2,127,727	13.11%	16,229,687	2,127,882	13.11%
Library	16,229,687	264,888	1.63%	16,229,687	264,892	1.63%
Additional request	16,229,687	-	0.00%	16,229,687	-	0.00%
Subtotal	16,229,687	\$ 4,665,940	28.75%	16,229,687	\$ 4,666,099	28.75%
On-Campus Capped Rate			54.75%	54.75%		
On-Campus Uncapped Rate			69.39%	69.39%		
<u>Other Sponsored Activity Rate</u>						
Administrative:						
General Admin	\$ 3,618,028	\$ 507,875	14.04%	\$ 3,618,028	\$ 507,876	14.04%
Dept Admin	3,618,028	224,777	6.21%	3,618,028	224,786	6.21%
Spon Proj Admin	3,618,028	373,851	10.33%	3,618,028	373,852	10.33%
Uncapped	3,618,028	1,106,503	30.58%	3,618,028	1,106,514	30.58%
Capped	3,618,028		26.00%	3,618,028		26.00%
Facilities:						
Buildings	3,214,379	13,248	0.41%	3,214,379	13,248	0.41%
Equipment	3,214,379	2,403	0.07%	3,214,379	2,403	0.07%
Interest	3,214,379	8,857	0.28%	3,214,379	8,857	0.28%
O&M	3,214,379	68,119	2.12%	3,214,379	68,126	2.12%
Library	3,214,379	44,078	1.37%	3,214,379	44,079	1.37%
Voluntary reduction	3,214,379	-	0.00%	3,214,379	-	0.00%
Subtotal	3,214,379	\$ 136,705	4.25%	3,214,379	\$ 136,713	4.25%
On-Campus Capped Rate			30.25%	30.25%		
On-Campus Uncapped Rate			34.84%	34.84%		

Great Lakes Research Center at Michigan Tech

Recently, Lt. Governor John Cherry, acting for Governor Jennifer Granholm, signed a capital outlay bill authorizing Michigan Technological University to spend \$25 million to build a Great Lakes research center along the Portage Canal on the University's campus.

The project will include construction of a three-story research building and enhancement of Michigan Tech's waterfront.

It will house twelve research labs with researchers from four departments: biological sciences, civil and environmental engineering, geological and mining engineering and sciences, and chemistry. Researchers from the Michigan Tech Research Institute will bring their remote sensing expertise to the new facility.

As a hub for Great Lakes research the building will include a boathouse and water-level access for the University's research vessels, the *Agassiz* and *Polar*.

Over the 5 years after completion of this building, the University's organized research base is expected to increase by \$2 million. However, in fiscal year 2012, it is expected that there would be no additional research to the "OR" base. Instead, research currently being conducted by the four departments in their current facilities would be transferred to the GLRC, and the work would be performed there. Other modification request assumptions are included in the following Table O2.

The new rate schedules for FY2012 are presented in Table O3.

Table O2

Great Lakes Research Center
Modification to Base Year 2008 for FY 2012

Space: Occupied by: July 1, 2011

Space Summary - Functional Utilization

Org Research	21,413	67.2%
Dept'l Admin	9,034	28.4%
O&M	1,413	4.4%
Net Assignable Square Feet	31,860	100.0%
Excluded space	19,940	Common areas, hallways, bathrooms, stairwells, mechanical rooms, etc.
Gross building square feet	51,800	

Project costs

Summary

Building	\$ 23,507,000
Equipment	1,980,000
	\$ 25,487,000

Building Componentization Summary

Building construction (incl bond issue costs)	\$ 16,709,465	40 Year Use life with 10% salvage value
Plumbing	1,679,940	
HVAC	2,722,125	20 Year Use life with 10% salvage value
Electrical	2,395,470	
Total	\$ 23,507,000	

Annual componentized depreciation

(including bond issue costs and	\$ 375,963
Plumbing	75,597
HVAC	122,496
Electrical	107,796
Total	\$ 681,852

Equipment \$ 1,980,000

A21 Exclusion		Presumes no federal or private monies, i.e. A-21 excludable funds. All equipment purchases will be from the MTU match 0 to the State funds for this project.
Allowable value	1,980,000	
Use life	7 Years	
Annual depreciation- equip	\$ 282,857	

Operating Expenses

Utilities expense	\$ 193,125	
MTU Interest expense	\$ 402,723	Assume \$6,775,000 bond @ 6% interest rate
State paid Interest expense	\$ -	

Table O3

	Without Modification			Only Great Lakes Research Lab Modification		
	Base	Allocated Amount	Rate	Base	Allocated Amount	Rate
Base Year (2008):						
<u>Instruction Rate</u>						
Administrative:						
General Admin	\$ 58,618,311	\$ 8,228,449	14.04%	\$ 58,618,311	\$ 8,228,873	14.04%
Dept Admin	58,618,311	9,260,773	15.80%	58,618,311	9,655,738	16.47%
Spon Proj Admin	58,618,311	10,119	0.02%	58,618,311	10,119	0.02%
Student Serv Admin	58,618,311	8,104,205	13.83%		8,104,361	13.83%
Uncapped	58,618,311	25,603,546	43.68%	58,618,311	25,999,091	44.35%
Capped	58,618,311		26.00%	58,618,311		26.00%
Facilities:						
Buildings	58,601,309	2,554,549	4.36%	58,601,309	2,554,549	4.36%
Equipment	58,601,309	982,827	1.68%	58,601,309	1,097,834	1.87%
Interest	58,601,309	1,907,366	3.25%	58,601,309	1,906,365	3.25%
O&M	58,601,309	5,973,132	10.19%	58,601,309	5,975,806	10.20%
Library	58,601,309	6,657,498	11.36%	58,601,309	6,658,468	11.36%
Voluntary reduction	58,601,309	-	0.00%	58,601,309	-	0.00%
Subtotal	58,601,309	18,075,372	30.84%	58,601,309	18,193,022	31.05%
On-Campus Capped Rate			56.84%			57.05%
<u>Organized Research Rate</u>						
Administrative:						
General Admin	\$ 19,527,055	\$ 2,741,078	14.04%	\$ 19,527,055	\$ 2,741,219	14.04%
Dept Admin	19,527,055	2,976,648	15.24%	19,527,055	3,017,184	15.45%
Spon Proj Admin	19,527,055	2,218,329	11.36%	19,527,055	2,218,404	11.36%
Uncapped	19,527,055	7,936,055	40.64%	19,527,055	7,976,807	40.85%
Capped	19,527,055		26.00%	19,527,055		26.00%
Facilities:						
Buildings	16,229,687	918,709	5.66%	16,229,687	1,376,979	8.48%
Equipment	16,229,687	700,355	4.32%	16,229,687	816,253	5.03%
Interest	16,229,687	654,261	4.03%	16,229,687	927,127	5.71%
O&M	16,229,687	2,127,727	13.11%	16,229,687	2,322,873	14.31%
Library	16,229,687	264,888	1.63%	16,229,687	264,927	1.63%
Additional request	16,229,687	-	0.00%	16,229,687	-	0.00%
Voluntary reduction	16,229,687	-	0.00%	16,229,687	-	0.00%
Subtotal	16,229,687	4,665,940	28.75%	16,229,687	5,708,159	35.17%
On-Campus Capped Rate			54.75%			61.17%
On-Campus Uncapped Rate			69.39%			76.02%
<u>MTRI Organized Research Rate</u>						
Administrative:						
General Admin	\$ 2,696,480	\$ 378,514	14.04%	\$ 2,696,480	\$ 378,533	14.04%
Dept Admin	2,696,480	1,065,789	39.53%	2,696,480	1,065,796	39.53%
Spon Proj Admin	2,696,480	310,159	11.50%	2,696,480	310,169	11.50%
Uncapped	2,696,480	1,754,462	65.06%	2,696,480	1,754,498	65.07%
Capped	2,696,480		26.00%	2,696,480		26.00%

Table O3

Facilities:

Equipment	2,696,480	142,833	5.30%	2,696,480	142,833	5.30%
O&M	2,696,480	342,783	12.71%	2,696,480	342,783	12.71%
Library	2,696,480	43,364	1.61%	2,696,480	43,370	1.61%
Additional request	2,696,480	-	0.00%	2,696,480	-	0.00%
Subtotal	2,696,480	528,980	19.62%	2,696,480	528,986	19.62%

Off-Campus Capped Rate

45.62%

45.62%

Off-Campus Uncapped Rate

84.68%

84.68%

Other Sponsored Activity Rate

Administrative:

General Admin	\$ 3,618,028	\$ 507,875	14.04%	\$ 3,618,028	\$ 507,901	14.04%
Dept Admin	3,618,028	224,777	6.21%	3,618,028	224,786	6.21%
Spon Proj Admin	3,618,028	373,851	10.33%	3,618,028	373,864	10.33%
Uncapped	3,618,028	1,106,503	30.58%	3,618,028	1,106,551	30.58%
Capped	3,618,028		26.00%	3,618,028		26.00%

Facilities:

Buildings	3,214,379	13,248	0.41%	3,214,379	13,248	0.41%
Equipment	3,214,379	2,403	0.07%	3,214,379	2,403	0.07%
Interest	3,214,379	8,857	0.28%	3,214,379	8,845	0.28%
O&M	3,214,379	68,119	2.12%	3,214,379	68,200	2.12%
Library	3,214,379	44,078	1.37%	3,214,379	44,084	1.37%
Voluntary reduction	3,214,379	-	0.00%	3,214,379	-	0.00%
Subtotal	3,214,379	136,705	4.25%	3,214,379	136,780	4.26%

On-Campus Capped Rate

30.25%

30.26%

On-Campus Uncapped Rate

34.84%

34.84%

Table O4

Proposed Rates with Modifications							
Base Year (2008):	Without Modification			Combined Modifications			
	Base	Allocated Amount	Rate	Base	Allocated Amount	Rate	
<u>Instruction Rate</u>							
Administrative:							
General Admin	\$ 58,618,311	\$ 8,228,449	14.04%	\$ 58,618,311	\$ 8,228,873	14.04%	
Dept Admin	58,618,311	9,260,773	15.80%	58,618,311	9,655,797	16.47%	
Spon Proj Admin	58,618,311	10,119	0.02%	58,618,311	10,119	0.02%	
Student Serv Admin	58,618,311	8,104,205	13.83%	58,618,311	8,104,396	13.83%	
Uncapped	58,618,311	25,603,546	43.68%	58,618,311	25,999,204	44.35%	
Capped	58,618,311		26.00%	58,618,311		26.00%	
Facilities:							
Buildings	58,601,309	2,554,549	4.36%	58,601,309	2,554,549	4.36%	
Equipment	58,601,309	982,827	1.68%	58,601,309	1,097,834	1.87%	
Interest	58,601,309	1,907,366	3.25%	58,601,309	1,906,365	3.25%	
O&M	58,601,309	5,973,132	10.19%	58,601,309	5,977,385	10.20%	
Library	58,601,309	6,657,498	11.36%	58,601,309	6,658,551	11.36%	
reduction	58,601,309	-	0.00%	58,601,309	-	0.00%	
Subtotal	58,601,309	18,075,372	30.84%	58,601,309	18,194,684	31.05%	
On-Campus Capped Rate			<u>56.84%</u>	On-Campus Capped Rate			<u>57.05%</u>
<u>Organized Research Rate</u>							
Administrative:							
General Admin	\$ 19,527,055	\$ 2,741,078	14.04%	\$ 19,527,055	\$ 2,741,225	14.04%	
Dept Admin	19,527,055	2,976,648	15.24%	19,527,055	3,017,198	15.45%	
Spon Proj Admin	19,527,055	2,218,329	11.36%	19,527,055	2,218,408	11.36%	
Uncapped	19,527,055	7,936,055	40.64%	19,527,055	7,976,831	40.85%	
Capped	19,527,055		26.00%	19,527,055		26.00%	
Facilities:							
Buildings	16,229,687	918,709	5.66%	16,229,687	1,376,979	8.48%	
Equipment	16,229,687	700,355	4.32%	16,229,687	816,253	5.03%	
Interest	16,229,687	654,261	4.03%	16,229,687	927,127	5.71%	
O&M	16,229,687	2,127,727	13.11%	16,229,687	2,323,045	14.31%	
Library	16,229,687	264,888	1.63%	16,229,687	264,931	1.63%	
Additional request	16,229,687	-	0.00%	16,229,687	-	0.00%	
Voluntary	16,229,687	-	0.00%	16,229,687	-	0.00%	
Subtotal	16,229,687	4,665,940	28.75%	16,229,687	5,708,335	35.17%	
On-Campus Capped Rate			<u>54.75%</u>	On-Campus Capped Rate			<u>61.17%</u>
On-Campus Uncapped Rate			<u>69.39%</u>	On-Campus Uncapped Rate			<u>76.02%</u>
<u>MTRI Organized Research Rate</u>							
Administrative:							
General Admin	\$ 2,696,480	\$ 378,514	14.04%	\$ 2,696,480	\$ 378,534	14.04%	
Dept Admin	2,696,480	1,065,789	39.53%	2,696,480	1,067,601	39.59%	
Spon Proj Admin	2,696,480	310,159	11.50%	2,696,480	310,170	11.50%	
Uncapped	2,696,480	1,754,462	65.06%	2,696,480	1,756,305	65.13%	
Capped	2,696,480		26.00%	2,696,480		26.00%	

Table O4

Facilities:

Equipment	2,696,480	142,833	5.30%	2,696,480	142,833	5.30%
O&M	2,696,480	342,783	12.71%	2,696,480	392,640	14.56%
Library	2,696,480	43,364	1.61%	2,696,480	43,371	1.61%
Additional request	2,696,480	-	0.00%	2,696,480	-	0.00%
Subtotal	2,696,480	528,980	19.62%	2,696,480	578,844	21.47%

Off-Campus Capped Rate 45.62% 47.47%

Off-Campus Uncapped Rate 84.68% 86.60%

Other Sponsored Activity Rate

Administrative:

General Admin	\$ 3,618,028	\$ 507,875	14.04%	\$ 3,618,028	\$ 507,902	14.04%
Dept Admin	3,618,028	224,777	6.21%	3,618,028	224,793	6.21%
Spon Proj Admin	3,618,028	373,851	10.33%	3,618,028	373,865	10.33%
Uncapped	3,618,028	1,106,503	30.58%	3,618,028	1,106,560	30.58%
Capped	3,618,028		26.00%	3,618,028		26.00%

Facilities:

Buildings	3,214,379	13,248	0.41%	3,214,379	13,248	0.41%
Equipment	3,214,379	2,403	0.07%	3,214,379	2,403	0.07%
Interest	3,214,379	8,857	0.28%	3,214,379	8,845	0.28%
O&M	3,214,379	68,119	2.12%	3,214,379	68,206	2.12%
Library	3,214,379	44,078	1.37%	3,214,379	44,085	1.37%
reduction	3,214,379	-	0.00%	3,214,379	-	0.00%
Subtotal	3,214,379	136,705	4.25%	3,214,379	136,787	4.26%

On-Campus Capped Rate 30.25% 30.26%

On-Campus Uncapped Rate 34.84% 34.84%

MichiganTech

Appendix A





DEPARTMENT OF THE NAVY

OFFICE OF NAVAL RESEARCH
875 NORTH RANDOLPH STREET
SUITE 1425
ARLINGTON, VA 22203-1995

IN REPLY REFER TO:

Agreement Date: June 27, 2007
Superseded Agreement Date: June 16, 2008

NEGOTIATION AGREEMENT

INSTITUTION: MICHIGAN TECHNOLOGICAL UNIVERSITY
HOUGHTON, MICHIGAN

The Facilities and Administrative (F&A) rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to Michigan Technological University by all Federal Agencies of the United States of America, in accordance with the provisions and cost principles mandated by 2 CFR 220 (formerly Office of Management and Budget Circular A-21). These rates shall be used for forward pricing and billing purposes beginning with Michigan Technological University's Fiscal Years 2007-2009. This agreement supersedes all previous agreements for FY 2007-2009

SECTION I: RATES - TYPE: PREDETERMINED (PRED)

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
<u>Facilities & Administrative (Indirect Cost) Rates:</u>						
PRED	7/1/06	6/30/09	56.0%	(a)	On Campus	Organized Research (1)
PRED	7/1/06	6/30/09	63.0%	(a)	On Campus	Organized Research (2)
PRED	7/1/06	6/30/09	26.0%	(a)	Off Campus	Organized Research (1)
PRED	7/1/06	6/30/09	33.0%	(a)	Off Campus	Organized Research (2)
PRED	7/1/06	6/30/09	52.0%	(a)	On Campus	Instruction
PRED	7/1/06	6/30/09	26.0%	(a)	Off Campus	Instruction
PRED	7/1/06	6/30/09	44.0%	(a)	On Campus	Other Sponsored Activities
PRED	7/1/06	6/30/09	26.0%	(a)	Off Campus	Other Sponsored Activities

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED	7/1/06	6/30/07	45.4%	(a)	On Campus MTRI *	Organized Research (1)
PRED	7/1/06	6/30/07	70.0%	(a)	On Campus MTRI *	Organized Research (2)
PRED	7/1/06	6/30/07	26.0%	(a)	Off Campus MTRI *	Organized Research (1)
PRED	7/1/06	6/30/07	55.0%	(a)	Off Campus MTRI *	Organized Research (2)
PRED	7/1/07	6/30/09	47.73%	(a)	On Campus MTRI *	Organized Research (1)
PRED	7/1/07	6/30/09	26.00%	(a)	Off Campus MTRI *	Organized Research (1)
PRED	7/1/07	6/30/09	80.60%	(a)	On Campus MTRI *	Organized Research (2)
PRED	7/1/07	6/30/09	59.03%	(a)	Off Campus MTRI *	Organized Research (2)

* Michigan Tech Research Institute, Ann Arbor, MI

Distribution Bases

(a) Modified Total Direct Cost (MTDC), as defined in 2 CFR 220, consists of salaries and wages, fringe benefits, materials and supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Equipment (defined as having an acquisition cost equal to or greater than \$5,000 and useful life of more than one year for acquisitions), capital expenditures, charges for patient care and tuition remission, rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000 is excluded.

APPLICABLE TO

- (1) Applies to all DoD contracts and subcontracts awarded or issued before November 30, 1993, all Non-DoD instruments, and all DoD grants. See section II, Part E hereof, (Capped Rate)
- (2) Applies to all DoD contracts awarded or issued on or after November 30, 1993 in accordance with and under the authority of DFARS 231.303(1). See Section II, Part E hereof. (Uncapped Rate)

SECTION II - GENERAL

A. LIMITATIONS: Use of the rates set forth under Section I is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon all of the following conditions: (1) that no costs other than those incurred by the grantee/contractor were included in this indirect cost pool as finally accepted and that such costs are legal obligations of the grantee/contractor and allowable under governing cost principles, (2) that the same costs that have been treated as indirect costs are not claimed as direct costs, (3) that similar types of costs have been accorded consistent accounting treatment, and (4) that the information provided by the grantee/contractor which was used as a basis for acceptance of the rates agreed to herein, and expressly relied upon by the Government in establishing and accepting the said rates is not subsequently found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: The provisional rates contained in Section I of this agreement are based on the accounting system in effect at the time the agreement was established. Changes to the method(s) of accounting for costs, which affect the amount of reimbursement resulting from the use of these rates, require the prior approval of the authorized representative of the cognizant negotiation agency. Such changes include but are not limited to changes in the charging of a particular type of cost from indirect to direct. Failure to obtain such approval may result in subsequent cost disallowances.

C. USE BY OTHER FEDERAL AGENCIES: The rates set forth in Section I were established in accordance with and under the authority set forth in 2 CFR 220. Accordingly, such rates shall be applied to the extent provided in such Circular to grants and contracts to which 2 CFR 220 applies, subject to any limitations in part A of this section. Copies of this document may be provided by either party to other federal agencies which have or intend to issue or award sponsored agreements using these rates or to otherwise provide such agencies with documentary notice of this agreement and its terms and conditions.

D. PREDETERMINED RATES: The predetermined rates set forth in Section I of this agreement are not subject to adjustment in accordance with the provisions of 2 CFR 220, subject to the limitations contained in Part A of this section.

E. APPLICATION OF INDIRECT COST RATES TO DOD

CONTRACTS/SUBCONTRACTS: In accordance with DFARS 231.303, no limitation (unless waived by the institution) may be placed on the reimbursement of otherwise allowable indirect costs incurred by an institution of higher education under a DoD contract awarded on or after November 30, 1993, unless the same limitation is applied uniformly to all other organizations performing similar work. It has been determined by the Department of Defense that such limitation is not being uniformly applied. Accordingly, the rates cited (2) of Section I, as explained under title "APPLICABLE TO" (2), do not reflect the application of the 26% limitation on administrative indirect costs imposed by 2 CFR 220, whereas (1) does so.

F. SPECIAL REMARKS: The Government's agreement to the rates in Section I, does not represent acceptance of the accounting systems and allocation methods in affect at the time this agreement was negotiated.

Accepted:

FOR THE MICHIGAN TECHNOLOGICAL
UNIVERSITY:



DANIEL D. GREENLEE
Chief Financial Officer and Treasurer
of the Board of Control

6-16-08

Date

FOR THE U.S. GOVERNMENT:



SCOTT M. BUKOVEC
Contracting Officer

6/16/08

Date

For information concerning this document contact:

Scott M. Bukovec
Office of Naval Research, Rm 373
875 North Randolph Street
Arlington, VA 22203

Phone: 703.696.5642
Fax: 703.696.2870
E-mail: scott.bukovec@navy.mil

INDIVIDUAL RATE COMPONENTS

Institution: Michigan Technological University

FYs Covered: 2008-2009

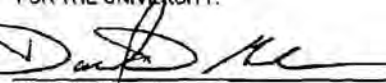
Function Rate is Applicable to: Michigan Tech Research Institute (MTRI) - Organized Research

Type of Rate: Predetermined

Distribution Base: See Below

RATE COMPONENTS:

	ORGANIZED RESEARCH		ORGANIZED RESEARCH	
	On-Campus CAPPED	Off-Campus CAPPED	On-Campus UNCAPPED	Off-Campus UNCAPPED
1. ADMINISTRATIVE:				
A. G&A	12.09%	12.09%	12.09%	12.09%
B. DA	2.83%	2.83%	2.83%	2.83%
C. DA Allowance	3.60%	3.60%	3.60%	3.60%
D. SPA	8.06%	8.06%	8.06%	8.06%
E. MTRI DA	32.46%	32.46%	32.46%	32.46%
F. Administrative Cap Adjustment	(33.04%)	(33.04%)	0.00%	0.00%
Subtotal for Administrative	26.00%	26.00%	59.04%	59.04%
2. DEPRECIATION/USE ALLOWANCE				
A. Buildings/Improvements Deprec.	0.05%	0.00%	0.05%	0.00%
C. Equipment Deprec.	5.61%	0.00%	5.61%	0.00%
3. INTEREST	0.03%	0.00%	0.03%	0.00%
4. O&M	14.43%	0.00%	14.43%	0.00%
5. LIBRARY	1.45%	0.00%	1.45%	0.00%
Subtotal for Facilities	21.57%	0.00%	21.57%	0.00%
7. Voluntary Reduction	0.00%	0.00%	0.00%	0.00%
8. Rounding	0.16%	0.00%	(0.01%)	(0.01%)
Total	47.73%	26.00%	80.60%	59.03%
MTDC Base	\$ 2,468,059	\$ -	\$ 2,468,059	\$ -

FOR THE UNIVERSITY:

 Daniel D. Greenlee
 Chief Financial Officer and Treasurer of the
 Board of Control
 6-16-08
 Date

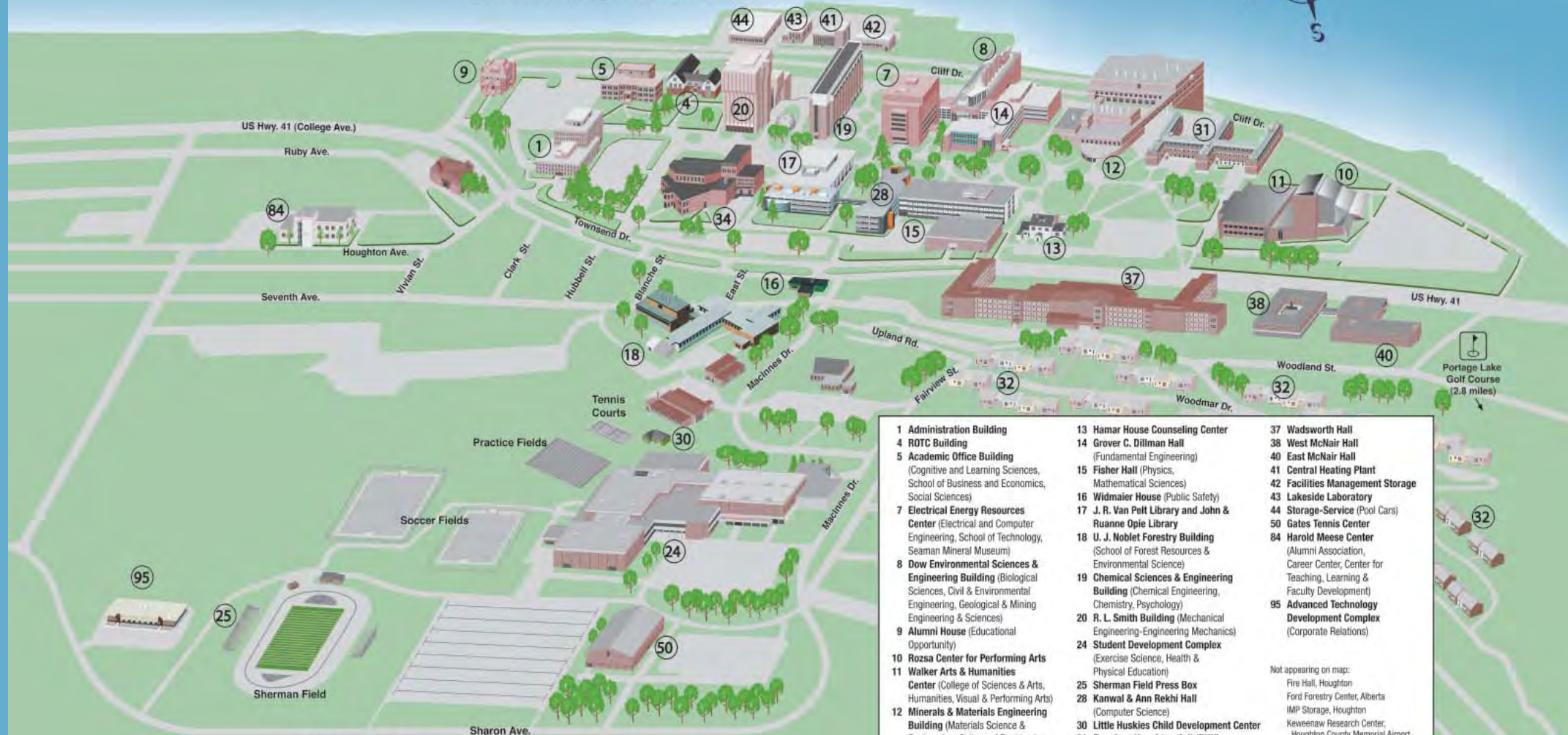
FOR THE U.S. GOVERNMENT:

 Scott M. Bukovec
 Contracting Officer
 6/16/08
 Date

Michigan Tech

Create the Future

Keweenaw Waterway



- | | | |
|---|---|--|
| 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
(Cognitive and Learning Sciences,
School of Business and Economics,
Social Sciences) | 15 Fisher Hall (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 and John &
Ruanne Opie Library | 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, Psychology) | 44 Storage-Service (Pool Cars) |
| 11 Walker Arts & Humanities
Center (College of Sciences & Arts,
Humanities, Visual & Performing 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
(Exercise Science, Health &
Physical Education) | 84 Harold Meese Center
(Alumni Association, Career Center, Center for
Teaching, Learning &
Faculty Development) |
| | 25 Sherman Field Press Box | 95 Advanced Technology
Development Complex
(Corporate Relations) |
| | 28 Kanwal & Ann Rekhi Hall
(Computer Science) | |
| | 30 Little Huskies Child Development Center | |
| | 31 Douglass Houghton Hall (DHH) | |
| | 32 Daniell Heights Apartments | |
| | 34 Memorial Union Building
(Campus Store) | |

Not appearing on map:
Fire Hall, Houghton
Ford Forestry Center, Alberta
IMP Storage, Houghton
Keweenaw Research Center,
Houghton County Memorial Airport
Citizen's Bank Building, Hancock
UPPCO Building, Houghton

