



UNIVERSITY  
*of* ALASKA  
*Many Traditions One Alaska*

Date: April 21, 2004

To: Distribution by Campus

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UAS: Carol Griffin, Barbara Hyde, Roberta Stell

From: Ginger Baker, SW Cost Accounting

Re: FY05-FY07 Facilities and Administrative Cost Forward Pricing Proposal

The following pages include the proposed facilities and administrative (F&A) cost rates for the period July 1, 2004 through June 30, 2007. The current negotiated rates are also listed for comparison purposes. A complete copy of the FY05-FY07 F&A proposal is enclosed for your information.

There are two significant changes in our proposal methodology. First, the UAA American Russian Center will no longer have a unique F&A rate. Their activity has been combined with the Other Sponsored Activity (OSA) at UAA and a single OSA rate has been developed. This change was made based on discussions with UAA central administration regarding the amount and nature of American Russian Center's activity. The second significant change involves capitalization thresholds. Effective July 1, 2004, UA is increasing the building, infrastructure, and leasehold improvement capitalization thresholds from \$50,000 to \$100,000, other capitalizable assets from \$25,000 to \$50,000, and equipment from \$2,500 to \$5,000. The effect of these changes is reflected throughout the projection.

The change was made due to significant increases in technology, in recent years, which have made many equipment type items obsolete in increasingly shorter periods of time. In addition, the costs for buildings and building improvements, infrastructure, other capitalizable assets and leasehold improvements have increased dramatically nationwide. In recognition of these facts, in addition to the administrative burden associated with capitalizing and tracking these costs, the university considers its capitalization thresholds too low. The change has been accepted by ONR and the new thresholds should be used in future fiscal year sponsored project proposals. Additional information regarding the implementation plan for this change will be forthcoming from the Finance Advisory Team next month.

Please be aware that these rates are proposed only, they are subject to review by and negotiation with the Office of Naval Research (ONR). Based on discussions with ONR, we may have to negotiate these rates as provisional rates effective July 1<sup>st</sup> while we wait for completion of the DCAA audit. Until either provisional or negotiated rates are established, UA must continue using the current negotiated rates on all future fiscal year proposals.

If you have any questions, you can contact me at [ginger.baker@alaska.edu](mailto:ginger.baker@alaska.edu) or 474-6496. Please provide a copy of this memo to those on your campus who are not included on the distribution, but have a need for the information. If anyone not receiving the full report would like one, please let me know.

University of Alaska  
 FY03-FY04 Negotiated and FY05-FY07 Proposed F&A Rates

<u>Type</u>	<u>Base</u>	<u>FY03-FY04 (Negotiated)</u>	<u>FY05-FY07 (Proposed)</u>
<u>University of Alaska Fairbanks (UAF):</u>			
Pred. (a)	(b) Organized Research	50.4%	47.5%
Pred. (a)	(b) School of Fisheries and Ocean Science, Ship Operations	33.0%	36.9%
Pred. (a)	(b) Poker Flat	26.3%	27.4%
Pred. (a)	(b) Arctic Region Supercomputing Center	33.2%	25.2%
Pred. (a)	(b) Other Sponsored Activities	35.4%	33.7%
<u>University of Alaska Anchorage (UAA):</u>			
Pred. (a)	(b) Organized Research	33.8%	42.2%
Pred. (a)	(b) Other Sponsored Activities	32.1%	35.6%
<u>University of Alaska Southeast (UAS):</u>			
Pred. (a)	(b) Organized Research	35.0%	40.0%
Pred. (a)	(b) Other Sponsored Activities	35.0%	27.6%
<u>Systemwide:</u>			
Pred. (a)	(b) Sponsored Training	30.0%	30.0%

References:

- (a) Predetermined fixed rate negotiated in advance for the fiscal year. No over- or under-recovery for that year may be included as an adjustment to the indirect cost pool in a future rate negotiation.
- (b) Modified total direct cost base including all expenses with the exception of equipment, capital expenditures, charges for patient care and tuition remission, long-term space rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000

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(Sent via DHL)

April 15, 2004

Ms. Debbie Rafi  
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Office of Naval Research  
Balson Towers #3  
800 North Quincy Street  
Arlington, VA 22217-5660

RE: FY05-FY07 Facilities and Administrative Cost Rate Proposal

This memorandum and enclosed attachments represent the University of Alaska's proposal to establish predetermined facilities and administrative (F&A) cost rates for the period July 1, 2004 through June 30, 2007.

The university proposes the following F&A cost rates for the period July 1, 2004 through June 30, 2007:

<u>Type</u>	<u>Base</u>		
<u>University of Alaska Fairbanks (UAF):</u>			
Pred. (a)	(b)	On-campus Research	47.5%
Pred. (a)	(b)	School of Fisheries and Ocean Science, Ship Operations	36.9%
Pred. (a)	(b)	Poker Flat	27.4%
Pred. (a)	(b)	Arctic Region Supercomputing Center	25.2%
Pred. (a)	(b)	Other Sponsored Activities	33.7%
<u>University of Alaska Anchorage (UAA):</u>			
Pred. (a)	(b)	On-campus Research	42.2%
Pred. (a)	(b)	Other Sponsored Activities	35.6%
<u>University of Alaska Southeast (UAS):</u>			
Pred. (a)	(b)	On-campus Research	40.0%
Pred. (a)	(b)	Other Sponsored Activities	27.6%
<u>Systemwide (applies to all campuses):</u>			
Pred. (a)	(b)	Sponsored Training	30.0%

References:

- (a) Predetermined fixed rate negotiated in advance for the fiscal year. No over- or under-recovery for that year may be included as an adjustment to the indirect cost pool in a future rate negotiation.
- (b) Modified total direct cost base including all expenses with the exception of equipment, capital expenditures, charges for patient care and tuition remission, long-term space rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

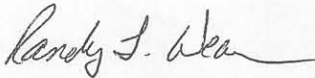
Debbie Rafi  
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April 15, 2004

The proposed F&A rate components for University of Alaska Fairbanks are consistent with the current rate structure. At University of Alaska Anchorage, the American Russian Center activity has decreased significantly and the activity has become campus-centered. As a result, the American Russian Center activity has been combined with the other sponsored activity in development of the other sponsored activity rate. Combining these two direct activities has no cost impact since both proposed rates individually are over the 26% administrative cap for each projection year. At University of Alaska Southeast, separate organized research and other sponsored activity rates were developed instead of proposing one combined rate for those activities. The cost impact of this change is approximately \$4,400.

This proposal is prepared on a basis consistent with existing accounting practices as described in University of Alaska Fairbanks' most recent revised disclosure statement, effective July 1, 2004. Changes from prior practice incorporated into this proposal include a change in capitalization threshold for capital asset classes and a change in the allocation methodology for department administration. In addition, amounts equal to the three year amortized remaining net book value of capital assets with acquisition costs at less than the new capitalization thresholds have been included in the forward pricing proposal. These have been treated as separate rate components in the proposal in order to ensure that they were identifiable. The large order magnitude cost impact of these changes is approximately \$450,000 using FY03 base year information. A narrative description of the implementation plan for the changes and the cost estimate spreadsheet are enclosed as an attachment to this letter.

If you have any questions or require additional information, please contact me.

Sincerely,



Randy L. Weaver

RLW/VMB

Enclosures:

FY05-FY07 Facilities and Administrative Cost Projections  
Narrative Description of Implementation Plan for Changes in Accounting Practice  
Large Order Magnitude Cost Impact Report  
Certificate of Facilities and Administrative Costs  
DFARS 231.303 (1) Waiver  
Certificate of Final Facilities and Administrative Costs, Department of Defense  
Additional Certifications and Assurances on Depreciation, Lobbying, Foreign Government  
Subsidies, Compliance with 26% Administrative Cap, and Executive Compensation

cc: Ms. Sandra Thomson, ONR, Seattle Regional Office  
Mr. Paul O'Donnell, DCAA, Alaska Sub Office  
Mr. Terry Nuzzo, DCAA, Seattle Branch

UNIVERSITY OF ALASKA  
FY05 - FY07 FACILITIES AND ADMINISTRATIVE  
COST RATE PROPOSAL



**UNIVERSITY OF ALASKA**  
**FACILITIES AND ADMINISTRATIVE COST RATE PROJECTIONS**  
**FY05 – FY07 FORWARD PRICING PROPOSAL**

University of Alaska  
 FY05 – FY07 Facilities and Administrative Cost Rate Proposal  
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Appendix A: Other Interested Agencies

List of Federal Agencies Providing More Than Ten Percent of FY03 Federal Funding

Appendix B: Explanation for FY05-FY07 Organized Research Proposed Component Changes

Explanation for Organized Research Proposed Component Changes Greater than 10%

Appendix C: Certifications and Assurances

Certifications and Assurances

Certificate of F&A Costs (A-21:K2b)

Certificate of Indirect Costs (FAR 52-242.4)

Waiver of DFARS 231.303 (1)

Assurance of Foreign Government or Industry Subsidies (A-21:G1a(3))

Certificate of Lobbying (A-21:J24)

Certificate of Use Allowance or Depreciation (A-21:J)

Assurance of Compliance with 26% Administration Cap (A-21:G8a)

Assurance of Compliance with Federal Compensation Caps

## **Significant Assumptions**

General:

1. In recent years, significant increases in technology have made many equipment type items obsolete in increasingly shorter periods of time. In addition, the costs for buildings and building improvements, infrastructure, other capitalizable assets and leasehold improvements have increased dramatically nationwide. In recognition of these facts, in addition to the administrative burden associated with capitalizing and tracking these costs, the university considers its capitalization thresholds too low. Effective July 1, 2004, UA is proposing to increase the building and infrastructure capitalization thresholds from \$50,000 to \$100,000, other capitalizable assets from \$25,000 to \$50,000, and equipment from \$2,500 to \$5,000. The effect of these changes is reflected throughout the projection.
2. Depreciation cost pools are projected at FY03 levels except as follows: 1) Depreciation costs associated with capital assets with acquisition costs less than the proposed thresholds have been excluded. 2) The three year amortization of the net remaining book value of assets that will be removed from capital asset accounts due to a change in equipment and fixed equipment capitalization levels. 3) The three year amortization of the net remaining book value of assets that will be removed from capital asset accounts due to a change capitalization levels for buildings, building improvements, infrastructure, leasehold improvements and other capitalizable assets. 4) The addition of new buildings and renovations to existing buildings that are scheduled for completion in FY04 or FY05.
3. Interest pool costs have been included in the operations and maintenance pools historically. These pool costs are segregated in this proposal and are projected at FY03 levels plus interest related to new buildings and renovations.
4. Department paid operations and maintenance (O&M) costs were reclassified to the O&M pool to appropriately classify similar costs. This improves consistency in accounting for like costs and allocation of those costs based on Circular A-21.
5. Expenditures for building type capital assets in FY03 under the revised capitalization thresholds were included as O&M expenses since these expenses are normally associated with O&M activities.
6. The acquisition costs of equipment under the revised capitalization threshold during FY03 was treated as a noncapital expense increasing both pool and base costs as though they were originally purchased as commodities.
7. The projection utilizes the institutional functional use survey that was completed in FY03 plus anticipated occupancy or usage changes and additions due to new facilities.
8. Central academic support costs have been moved to the general administration cost group from department administration. The nature of the activities is more consistent with the general administration group. The pool still receives its appropriate allocation of depreciation, operations and maintenance, interest, and general administration costs. Allocation methodologies for this cost pool are unchanged.
9. The allocation methodology for department administration costs has been modified. The administrative expenses of the dean or director's office are allocated to all benefiting department activities on the basis of modified total costs within their respective college. In addition, the administrative expenses of each department plus the allocated amount for the dean or director's office are allocated to all direct functions of the department. This methodology is consistent with Circular A-21.

10. Beginning in FY03, UA is reporting total library costs allocated to Instruction. Library costs are allocated initially to students, employees and other categories based on circulation statistics. The student portion is allocated to instruction, the employee portion is allocated to both indirect and direct activities based on employee salaries and wages, and the other portion is allocated to other institutional activity. The employee allocation results in a second allocation of library costs to the library. Historically, UA has not included the student portion of library costs in the library allocation to instruction in this report. The full allocation of library costs to instruction are included in this report. Historical information has been restated for comparability.
11. Historically, UA has not included Student Services Administration in the rate proposal. Beginning in FY03, Student Services Administration will be included in order to be consistent between the standard report information and this report. Prior year information is provided for comparison purposes only.

Statewide Administration:

1. Equipment depreciation is consistent with FY03 except for the change in capitalization threshold as noted under the General section.
2. General Administrative costs are projected to increase 2% in each of the projection years.
3. UAF ARSC staff will be relocating to a new West Ridge Research building and Statewide will occupy the vacated space before the end of FY04. As a result of the increase in Statewide space, Statewide operations & maintenance pool costs are projected to increase 10% in FY05, and 5% in FY06 and FY07.

University of Alaska Fairbanks:

1. Proposed rate components are consistent with the FY03 components.
2. The Other on-campus organized research base is expected to increase to \$61,927,000 in FY05; \$62,903,000 in FY06 and \$64,159,000 in FY07. The FY03 base was adjusted due to items 5 and 6 under the General section above which is not reflected in the FY03 amounts in the report schedules for FY03. Departmental projections were applied to the adjusted FY03 base. Specific projections include:
  - Agricultural and Forestry Experiment Station (AFES) anticipates a 4% increase in FY05, an approximate decrease of 1% in FY06 and remain stable for FY07.
  - Developmental Programs and Projects (DPP) anticipates that the research base will decrease in the projection years by approximately 19% in FY05, 5% in FY06, and 5% in FY07 due to the fact that they are anticipating flat funding on several projects and no continuation funds for others.
  - Geophysical Institute (GI) anticipates their activity will decline slightly in the projection years due to internal budget restraints in the coming years reducing their ability to compete in new areas of research.
  - The Institute of Arctic Biology (IAB) is projecting an increase of approximately 3% in FY05 and 4% in FY06 and FY07 for their research activity.
  - The International Arctic Research Center (IARC) is a research unit with a coordinated effort between the United States and Japan. IARC research activity is projected to increase approximately 2% to 3% for FY05, FY06 and FY07.
  - The Institute of Northern Engineering (INE) projects the research base to increase approximately 31% in FY05, 23% in FY06 and 19% in FY07. Increases are attributed to the anticipation of significant additional funding in the projection years.
  - Mineral Industry Research Laboratory (MIRL) and Petroleum Development Laboratory (PDL) are projecting decreases in FY05 because current FY04 activity reflects a decline. The departments are part of a college that is undergoing reorganization which makes it difficult to predict the activity in the projection years so FY06 and FY07 are projected to remain stable.
  - The School of Fisheries and Ocean Science (SFOS) anticipates the research base to decrease slightly in FY05 and increase approximately 1% in FY06 and FY07.

- Other research activities in units that are not considered organized research units include the following changes:
  - The College of Science, Engineering & Mathematics (CSEM) is anticipating significant growth in the projection years due to new funding to increase their MTDC base by \$3.3 million in FY05 and \$2 million in FY06 through FY07 for the Center for Nanosensor Technology.
  - Stable funding or slight changes to the research base are anticipated for all other units.
- 3. The SFOS Ship activity is projected to increase 10% from FY03 to FY05. In FY06, they are projecting a modest growth of approximately 1%. In FY07, the SFOS Ship base is projected to increase 7% due to additional cost in preparation for a new vessel.
- 4. GI's Poker Flat base is projected according to the contract services expected by NASA for the time period so GI anticipates Poker Flat FY05 activity to remain constant, decreasing in FY06 by 14% since there will be no launch season during that fiscal year. FY07 is projected to be slightly higher than FY05.
- 5. The Arctic Region Supercomputing Center (ARSC) anticipates funding levels ranging from \$12.28 to \$13.03 million dollars. These levels include slight growth from FY03, however the MTDC base will increase as previously excluded hardware acquisitions will not be necessary in FY05-FY07.
- 6. The Other Sponsored Activities (OSA) component is projected to increase from FY03 approximately 24% in FY05, with a decrease of 10% in FY06 and a decrease of 8% in FY07. The OSA base includes several new Statewide Systems office grants. This is a new trend for Statewide and it is difficult to predict whether the funding will continue to be as significant in the coming years.
- 7. The Instruction base is expected to decrease slightly in FY05 due to decreased funding from the state. Small increases are projected in FY06 and FY07 of less than 1%.
- 8. The Other Institutional Activity (OIA) base is projected to increase 1% to 4.7% for FY05 through FY07. Recharge centers (included in OIA) are projected at the zero breakeven point for the projection years.
- 9. Equipment depreciation is consistent with FY03 except for the change in capitalization threshold as noted under the General section.
- 10. The general Operations and Maintenance pools are projected to remain relatively flat in FY05 and increase approximately 2% in FY06 and 3% in FY07. In addition to the general operation and maintenance pools, annual operations and maintenance costs were increased to include a new facilities lease for Center for Nanosensor Technology and estimated O&M costs for the new West Ridge Research Building in addition to the Museum expansion in the amount of \$996,024 for FY05 and \$1,581,764 for FY06 and FY07.

11. The Interest cost pool includes expenses related to new buildings and renovations referred to under the General section. Annual interest costs were increased to include West Ridge Research Building and renovations to the O'Neill labs, Library, Power Plant and the Arctic Health Research building in the amount of \$998,468 for FY05, \$1,266,299 for FY06 and \$1,063,263 for FY07. The Interest cost pool also includes interest for new utility related infrastructure in the amount of \$329,191 for FY05, \$343,151 for FY06 and \$327,856 for FY07.
12. General Administrative costs and Sponsored Projects Administration are projected to increase 5% in FY05 and 3% per year for FY06 and FY07.
13. Department Administration expenditures were projected by the units, with an average increase of 1.3% in FY05, 1.1% in FY06 and 2.3% in FY07.
14. Student Services Administration costs are projected to increase 8% for FY05 and 3% for FY06 and FY07.
15. Library costs are projected to increase 3% per year.

University of Alaska Anchorage:

1. Proposed rate components are consistent with FY03, except as noted in 3 below.
2. The On-Campus research base is projected to increase approximately \$979,000 in FY05, \$435,000 in FY06 and \$457,000 in FY07. The FY03 base was adjusted due to items 5 and 6 under the General section above which is not reflected in the FY03 amounts in the report schedules for FY03. Departmental projections were applied to the adjusted FY03 base. Specific projections include:
  - The Institute for Circumpolar Health Studies (ICHS) is projecting an increase of approximately 2% for FY05, FY06 and FY07.
  - Environmental and Natural Resources Institute (ENRI) projected an increase of approximately 12% for FY05 and 5% for FY06 and FY07.
  - Institute of Social and Economic Research (ISER) is projecting an 8% increase in FY05, and 2% increase for FY06 and FY07.
  - The Justice Center expects an increase of approximately 2% to 4% in FY05, FY06 and FY07.
3. Beginning in FY05, a separate rate will no longer be developed for the American Russian Center (ARC). The center is experiencing a decline in funding and the nature of the activity is more similar to the other sponsored activity (OSA) on UAA campus than it has been historically. It will be combined with the OSA rate component.
4. The Other Sponsored Activities (OSA) component, excluding American Russian Center, is projecting a decrease of 8% in FY05 and to increase approximately 2% in FY06 and FY07.
  - Community Technical College's Adult Learning Center will close in FY04.
  - The American Russian Center (ARC) anticipates a significant decrease of 62% for FY05 due to two major programs ending in FY03 and FY04. New funding to replace the current grants is not expected at this time.
5. Instruction is projected to increase approximately 2% per year.
6. The Other Institutional Activities (OIA) base is anticipated to increase 4% in FY05, with only slight increases for FY06 and FY07. Recharge centers (included in OIA) were projected at the zero breakeven point for the projection years.
7. Equipment depreciation is consistent with FY03 except for the change in capitalization threshold as noted under the General section.
8. Annual Operations and Maintenance costs were increased to include a new Ecosystem/Biomedical Health Laboratory building and an addition to the Consortium Library in the amount of \$1,054,709 in each of the projection years. In addition, general operations and maintenance had minor increases for each projection year.

9. The Interest cost pool includes expenses related to the Consortium Library addition and the new Ecosystem/Biomedical Health Laboratory building referred to under the General section. Annual interest costs were increased in the amount of \$1,233,000 for FY05, \$1,106,000 for FY06 and \$552,000 for FY07.
10. General & Administrative costs and Sponsored Projects Administration are projected to remain constant in each of the projection years. UAA has included additional costs in the amount of \$197,000 for Central Research Support in FY05, and then expects the costs to remain constant in each of the projection years.
11. Department Administration expenditures were projected by the units, with an average decrease of 17% in FY05 due to anticipated declining budgets with minor increases in FY06 and FY07.
12. Additional operating costs for Library is included resulting in an increase of 46% in FY05 due to the addition for the Consortium Library. The growth will remain relatively stable in FY06 and then decrease 6% in FY07.
13. Student Services Administration costs are projected to remain constant for each of the projection years.

University of Alaska Southeast:

1. Instruction will decrease approximately 1% in FY05 and then increase 1.5% in FY06 and FY07.
2. Research is projected to increase slightly in FY05 and remain constant for FY06 and FY07.
3. Other Sponsored Activities are expected to increase by approximately 1% FY05 and remain constant for FY06 and FY07.
4. Operations and Maintenance are projected to remain stable at FY03 levels.
5. Depreciation is consistent with FY03 except for the change in capitalization thresholds as noted under the general section.
6. General Administration, Department Administration, Library, and Student Services Administration are projected to remain constant for each projection year.

**University of Alaska Systemwide**

	FY05 Total	FY06 Total	FY07 Total	Systemwide Total
Estimated MTDC base	95,342,000	96,876,000	98,358,000	290,576,000
Estimated pool costs:				
Building depreciation	8,831,000	8,844,000	8,845,000	26,520,000
Equipment depreciation	833,000	833,000	833,000	2,499,000
Amortize Chng - Bldng Capitalization Thrshld	1,146,000	1,146,000	1,146,000	3,438,000
Amortize Chng - Eqpmt Capitalization Thrshld	118,000	118,000	118,000	354,000
Interest	307,000	314,000	299,000	920,000
Operations & maintenance	14,889,000	15,076,000	15,524,000	45,489,000
General administration	20,177,000	20,540,000	20,887,000	61,604,000
Department administration	22,126,000	22,420,000	22,742,000	67,288,000
Sponsored projects administration	167,000	168,000	168,000	503,000
Student services administration	18,719,000	18,957,000	19,226,000	56,902,000
Library	18,282,000	18,415,000	18,155,000	54,852,000
	105,595,000	106,831,000	107,943,000	320,369,000
Excess administration costs	(36,400,080)	(36,897,240)	(37,449,920)	(110,747,240)
Total facilities and admin. costs	69,194,920	69,933,760	70,493,080	209,621,760
Rate elements:				
Building depreciation	9.3%	9.1%	9.0%	9.1%
Equipment depreciation	0.9%	0.9%	0.8%	0.9%
Amortize Chng - Bldng Capitalization Thrshld	1.2%	1.2%	1.2%	1.2%
Amortize Chng - Eqpmt Capitalization Thrshld	0.1%	0.1%	0.1%	0.1%
Interest	0.3%	0.3%	0.3%	0.3%
Operations & maintenance	15.6%	15.6%	15.8%	15.6%
General administration	21.2%	21.2%	21.2%	21.2%
Department administration	23.2%	23.1%	23.1%	23.1%
Sponsored projects administration	0.2%	0.2%	0.2%	0.2%
Student services administration	19.6%	19.6%	19.5%	19.6%
Library	19.2%	19.0%	18.5%	18.9%
	110.8%	110.3%	109.7%	110.2%
Capped rate effect	-38.2%	-38.1%	-38.0%	-38.1%
Net calculated rate	72.6%	72.2%	71.7%	72.1%
Voluntary Decrease in Rate	-42.6%	-42.2%	-41.7%	-42.1%
Suggested Rate for FY05-FY07	30.0%	30.0%	30.0%	30.0%

	UAF FY05 Instruction/ Training	UAA FY05 Instruction/ Training	UAS FY05 Instruction/ Training	Systemwide FY05 Instruction/ Training
Estimated MTDC base	37,676,000	48,764,000	8,902,000	95,342,000
Estimated pool costs:				
Building depreciation	3,320,000	4,448,000	1,063,000	8,831,000
Equipment depreciation	388,000	412,000	33,000	833,000
Amortize Chng - Bldng Capitalization Thrshld	462,000	484,000	200,000	1,146,000
Amortize Chng - Eqpmt Capitalization Thrshld	62,000	48,000	8,000	118,000
Interest	212,000	95,000	0	307,000
Operations & maintenance	8,017,000	5,790,000	1,082,000	14,889,000
General administration	7,861,000	9,545,000	2,771,000	20,177,000
Department administration	9,902,000	10,539,000	1,685,000	22,126,000
Sponsored projects administration	53,000	114,000	0	167,000
Student services administration	7,952,000	8,817,000	1,950,000	18,719,000
Library	8,518,000	7,487,000	2,277,000	18,282,000
	46,747,000	47,779,000	11,069,000	105,595,000
Excess administration costs	(15,972,240)	(16,336,360)	(4,091,480)	(36,400,080)
Total facilities and admin. costs	30,774,760	31,442,640	6,977,520	69,194,920
Rate elements:				
Building depreciation	8.8%	9.1%	11.9%	9.3%
Equipment depreciation	1.0%	0.8%	0.4%	0.9%
Amortize Chng - Bldng Capitalization Thrshld	1.2%	1.0%	2.2%	1.2%
Amortize Chng - Eqpmt Capitalization Thrshld	0.2%	0.1%	0.1%	0.1%
Interest	0.6%	0.2%	0.0%	0.3%
Operations & maintenance	21.3%	11.9%	12.2%	15.6%
General administration	20.9%	19.6%	31.1%	21.2%
Department administration	26.3%	21.6%	18.9%	23.2%
Sponsored projects administration	0.1%	0.2%	0.0%	0.2%
Student services administration	21.1%	18.1%	21.9%	19.6%
Library	22.6%	15.4%	25.6%	19.2%
	124.1%	98.0%	124.3%	110.8%
Capped rate effect	-42.4%	-33.5%	-45.9%	-38.2%
Net calculated rate	81.7%	64.5%	78.4%	72.6%

	UAF FY06 Instruction/ Training	UAA FY06 Instruction/ Training	UAS FY06 Instruction/ Training	Systemwide FY06 Instruction/ Training
Estimated MTDC base	37,949,000	49,884,000	9,043,000	96,876,000
Estimated pool costs:				
Building depreciation	3,333,000	4,448,000	1,063,000	8,844,000
Equipment depreciation	388,000	412,000	33,000	833,000
Amortize Chng - Bldng Capitalization Thrshld	462,000	484,000	200,000	1,146,000
Amortize Chng - Eqpmt Capitalization Thrshld	62,000	48,000	8,000	118,000
Interest	221,000	93,000	0	314,000
Operations & maintenance	8,113,000	5,881,000	1,082,000	15,076,000
General administration	8,058,000	9,685,000	2,797,000	20,540,000
Department administration	10,111,000	10,616,000	1,693,000	22,420,000
Sponsored projects administration	56,000	112,000	0	168,000
Student services administration	8,183,000	8,824,000	1,950,000	18,957,000
Library	8,600,000	7,536,000	2,279,000	18,415,000
	47,587,000	48,139,000	11,105,000	106,831,000
Excess administration costs	(16,541,260)	(16,267,160)	(4,088,820)	(36,897,240)
	31,045,740	31,871,840	7,016,180	69,933,760
Total facilities and admin. costs	31,045,740	31,871,840	7,016,180	69,933,760
Rate elements:				
Building depreciation	8.8%	8.9%	11.7%	9.1%
Equipment depreciation	1.0%	0.8%	0.4%	0.9%
Amortize Chng - Bldng Capitalization Thrshld	1.2%	1.0%	2.2%	1.2%
Amortize Chng - Eqpmt Capitalization Thrshld	0.2%	0.1%	0.1%	0.1%
Interest	0.6%	0.2%	0.0%	0.3%
Operations & maintenance	21.4%	11.8%	12.0%	15.6%
General administration	21.2%	19.4%	30.9%	21.2%
Department administration	26.6%	21.3%	18.7%	23.1%
Sponsored projects administration	0.1%	0.2%	0.0%	0.2%
Student services administration	21.6%	17.7%	21.6%	19.6%
Library	22.6%	15.1%	25.2%	19.0%
	125.3%	96.5%	122.8%	110.3%
Capped rate effect	-43.5%	-32.6%	-45.2%	-38.1%
Net calculated rate	81.8%	63.9%	77.5%	72.2%

	UAF FY07 Instruction/ Training	UAA FY07 Instruction/ Training	UAS FY07 Instruction/ Training	Systemwide FY07 Instruction/ Training
Estimated MTDC base	38,113,000	51,060,000	9,185,000	98,358,000
Estimated pool costs:				
Building depreciation	3,333,000	4,449,000	1,063,000	8,845,000
Equipment depreciation	388,000	412,000	33,000	833,000
Amortize Chng - Bldng Capitalization Thrshld	462,000	484,000	200,000	1,146,000
Amortize Chng - Eqpmt Capitalization Thrshld	62,000	48,000	8,000	118,000
Interest	209,000	90,000	0	299,000
Operations & maintenance	8,417,000	6,024,000	1,083,000	15,524,000
General administration	8,244,000	9,824,000	2,819,000	20,887,000
Department administration	10,340,000	10,703,000	1,699,000	22,742,000
Sponsored projects administration	56,000	112,000	0	168,000
Student services administration	8,439,000	8,837,000	1,950,000	19,226,000
Library	8,788,000	7,087,000	2,280,000	18,155,000
	48,738,000	48,070,000	11,135,000	107,943,000
Excess administration costs	(17,169,620)	(16,200,400)	(4,079,900)	(37,449,920)
	31,568,380	31,869,600	7,055,100	70,493,080
Total facilities and admin. costs	31,568,380	31,869,600	7,055,100	70,493,080
Rate elements:				
Building depreciation	8.7%	8.7%	11.5%	9.0%
Equipment depreciation	1.0%	0.8%	0.4%	0.8%
Amortize Chng - Bldng Capitalization Thrshld	1.2%	0.9%	2.2%	1.2%
Amortize Chng - Eqpmt Capitalization Thrshld	0.2%	0.1%	0.1%	0.1%
Interest	0.5%	0.2%	0.0%	0.3%
Operations & maintenance	22.1%	11.8%	11.8%	15.8%
General administration	21.6%	19.2%	30.7%	21.2%
Department administration	27.1%	21.0%	18.5%	23.1%
Sponsored projects administration	0.1%	0.2%	0.0%	0.2%
Student services administration	22.1%	17.3%	21.2%	19.5%
Library	23.1%	13.9%	24.8%	18.5%
	127.7%	94.1%	121.2%	109.7%
Capped rate effect	-44.9%	-31.7%	-44.4%	-38.0%
	82.8%	62.4%	76.8%	71.7%
Net calculated rate	82.8%	62.4%	76.8%	71.7%

**University of Alaska Fairbanks**

University of Alaska Fairbanks (UAF)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Combined Proposed Component Structure for FY05 - FY07  
 Administrative Costs Capped at 26%

	Other On-campus Research	Ship	Poker Flat	ARSC	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base for FY05 - FY07	188,989,000	4,349,000	4,004,000	39,067,000	47,568,000	113,738,000	397,715,000
Estimated pool costs:							
Building depreciation	9,427,000	27,000	36,000	1,199,000	1,299,000	9,986,000	21,974,000
Equipment depreciation	1,707,000	0	0	249,000	93,000	1,164,000	3,213,000
Amortize Chng - Bldng Capitalization Thrshld	1,509,000	63,000	0	27,000	93,000	1,386,000	3,078,000
Amortize Chng - Eqpmt Capitalization Thrshld	153,000	0	0	6,000	15,000	186,000	360,000
Interest	1,430,000	0	0	650,000	341,000	642,000	3,063,000
Operations & maintenance	23,771,000	382,000	21,000	1,516,000	2,640,000	24,547,000	52,877,000
General administration	22,196,000	445,000	409,000	4,001,000	4,494,000	24,163,000	55,708,000
Department administration	36,424,000	1,580,000	790,000	1,262,000	6,089,000	30,353,000	76,498,000
Sponsored projects administration	2,242,000	57,000	56,000	530,000	530,000	165,000	3,580,000
Student services administration	0	0	0	0	0	24,574,000	24,574,000
Library	2,633,000	0	0	389,000	434,000	25,906,000	29,362,000
	101,492,000	2,554,000	1,312,000	9,829,000	16,028,000	143,072,000	274,287,000
Excess administration costs	(11,724,860)	(951,260)	(213,960)	0	0	(49,683,120)	(62,573,200)
Total facilities and admin. costs	89,767,140	1,602,740	1,098,040	9,829,000	16,028,000	93,388,880	211,713,800
Rate elements:							
Building depreciation	5.0%	0.6%	0.9%	3.1%	2.7%	8.8%	
Equipment depreciation	0.9%	0.0%	0.0%	0.6%	0.2%	1.0%	
Amortize Chng - Bldng Capitalization Thrshld	0.8%	1.5%	0.0%	0.1%	0.2%	1.2%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.1%	0.0%	0.0%	0.0%	0.0%	0.2%	
Interest	0.8%	0.0%	0.0%	1.7%	0.7%	0.6%	
Operations & maintenance	12.5%	8.8%	0.5%	3.9%	5.6%	21.6%	
General administration	11.7%	10.2%	10.2%	10.2%	9.5%	21.2%	
Department administration	19.3%	36.3%	19.7%	3.2%	12.8%	26.7%	
Sponsored projects administration	1.2%	1.3%	1.4%	1.4%	1.1%	0.2%	
Student services administration	0.0%	0.0%	0.0%	0.0%	0.0%	21.6%	
Library	1.4%	0.0%	0.0%	1.0%	0.9%	22.8%	
	53.7%	58.7%	32.7%	25.2%	33.7%	125.8%	
Capped rate effect	-6.2%	-21.8%	-5.3%	0.0%	0.0%	-43.7%	
Net calculated average rate	47.5%	36.9%	27.4%	25.2%	33.7%	82.1%	
Voluntary Decrease in Rate	0.0%	0.0%	0.0%	0.0%	0.0%	-52.1%	
Suggested Rate for FY05-FY07	47.5%	36.9%	27.4%	25.2%	33.7%	30.0%	

University of Alaska Fairbanks (UAF)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Proposed Component Structure for FY05  
 Administrative Costs Capped at 26%

	Other On-campus Research	Ship	Poker Flat	ARSC	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base	61,927,000	1,405,000	1,376,000	12,599,000	17,436,000	37,676,000	132,419,000
Estimated pool costs:							
Building depreciation	3,075,000	9,000	12,000	361,000	361,000	3,320,000	7,138,000
Equipment depreciation	569,000	0	0	83,000	31,000	388,000	1,071,000
Amortize Chng - Bldng Capitalization Thrshld	503,000	21,000	0	9,000	31,000	462,000	1,026,000
Amortize Chng - Eqpmt Capitalization Thrshld	51,000	0	0	2,000	5,000	62,000	120,000
Interest	397,000	0	0	165,000	82,000	212,000	856,000
Operations & maintenance	7,719,000	127,000	7,000	449,000	787,000	8,017,000	17,106,000
General administration	7,132,000	141,000	138,000	1,269,000	1,581,000	7,861,000	18,122,000
Department administration	11,908,000	500,000	270,000	411,000	2,029,000	9,902,000	25,020,000
Sponsored projects administration	717,000	18,000	19,000	167,000	178,000	53,000	1,152,000
Student services administration	0	0	0	0	0	7,952,000	7,952,000
Library	859,000	0	0	125,000	149,000	8,518,000	9,651,000
	32,930,000	816,000	446,000	3,041,000	5,234,000	46,747,000	89,214,000
Excess administration costs	(3,655,980)	(293,700)	(69,240)	0	0	(15,972,240)	(19,991,160)
Total facilities and admin. costs	29,274,020	522,300	376,760	3,041,000	5,234,000	30,774,760	69,222,840
Rate elements:							
Building depreciation	5.0%	0.7%	0.9%	2.9%	2.1%	8.8%	
Equipment depreciation	0.9%	0.0%	0.0%	0.7%	0.2%	1.0%	
Amortize Chng - Bldng Capitalization Thrshld	0.8%	1.5%	0.0%	0.1%	0.2%	1.2%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.1%	0.0%	0.0%	0.0%	0.0%	0.2%	
Interest	0.6%	0.0%	0.0%	1.3%	0.5%	0.6%	
Operations & maintenance	12.5%	9.0%	0.5%	3.5%	4.5%	21.3%	
General administration	11.5%	10.0%	10.0%	10.1%	9.1%	20.9%	
Department administration	19.2%	35.6%	19.6%	3.2%	11.6%	26.3%	
Sponsored projects administration	1.2%	1.3%	1.4%	1.3%	1.0%	0.1%	
Student services administration	0.0%	0.0%	0.0%	0.0%	0.0%	21.1%	
Library	1.4%	0.0%	0.0%	1.0%	0.8%	22.6%	
	53.2%	58.1%	32.4%	24.1%	30.0%	124.1%	
Capped rate effect	-5.9%	-20.9%	-5.0%	0.0%	0.0%	-42.4%	
Net calculated rate	47.3%	37.2%	27.4%	24.1%	30.0%	81.7%	

University of Alaska Fairbanks (UAF)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Proposed Component Structure for FY06  
 Administrative Costs Capped at 26%

	Other On-campus Research	Ship	Poker Flat	ARSC	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base	62,903,000	1,424,000	1,184,000	13,077,000	15,691,000	37,949,000	132,228,000
Estimated pool costs:							
Building depreciation	3,176,000	9,000	12,000	419,000	470,000	3,333,000	7,419,000
Equipment depreciation	569,000	0	0	83,000	31,000	388,000	1,071,000
Amortize Chng - Bldng Capitalization Thrshld	503,000	21,000	0	9,000	31,000	462,000	1,026,000
Amortize Chng - Eqpmt Capitalization Thrshld	51,000	0	0	2,000	5,000	62,000	120,000
Interest	523,000	0	0	243,000	146,000	221,000	1,133,000
Operations & maintenance	7,886,000	127,000	7,000	519,000	911,000	8,113,000	17,563,000
General administration	7,407,000	146,000	121,000	1,341,000	1,488,000	8,058,000	18,561,000
Department administration	12,120,000	523,000	233,000	420,000	2,026,000	10,111,000	25,433,000
Sponsored projects administration	752,000	19,000	17,000	179,000	177,000	56,000	1,200,000
Student services administration	0	0	0	0	0	8,183,000	8,183,000
Library	873,000	0	0	130,000	143,000	8,600,000	9,746,000
	33,860,000	845,000	390,000	3,345,000	5,428,000	47,587,000	91,455,000
Excess administration costs	(3,924,220)	(317,760)	(63,160)	0	0	(16,541,260)	(20,846,400)
Total facilities and admin. costs	29,935,780	527,240	326,840	3,345,000	5,428,000	31,045,740	70,608,600
Rate elements:							
Building depreciation	5.1%	0.6%	1.0%	3.2%	3.0%	8.8%	
Equipment depreciation	0.9%	0.0%	0.0%	0.6%	0.2%	1.0%	
Amortize Chng - Bldng Capitalization Thrshld	0.8%	1.5%	0.0%	0.1%	0.2%	1.2%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.1%	0.0%	0.0%	0.0%	0.0%	0.2%	
Interest	0.8%	0.0%	0.0%	1.8%	1.0%	0.6%	
Operations & maintenance	12.5%	8.9%	0.6%	4.0%	5.8%	21.4%	
General administration	11.8%	10.3%	10.2%	10.3%	9.5%	21.2%	
Department administration	19.3%	36.7%	19.7%	3.2%	12.9%	26.6%	
Sponsored projects administration	1.2%	1.3%	1.4%	1.4%	1.1%	0.1%	
Student services administration	0.0%	0.0%	0.0%	0.0%	0.0%	21.6%	
Library	1.4%	0.0%	0.0%	1.0%	0.9%	22.6%	
	53.9%	59.3%	32.9%	25.6%	34.6%	125.3%	
Capped rate effect	-6.3%	-22.3%	-5.3%	0.0%	0.0%	-43.5%	
Net calculated rate	47.6%	37.0%	27.6%	25.6%	34.6%	81.8%	

University of Alaska Fairbanks (UAF)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Proposed Component Structure for FY07  
 Administrative Costs Capped at 26%

	Other On-campus Research	Ship	Poker Flat	ARSC	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base	64,159,000	1,520,000	1,444,000	13,391,000	14,441,000	38,113,000	133,068,000
Estimated pool costs:							
Building depreciation	3,176,000	9,000	12,000	419,000	468,000	3,333,000	7,417,000
Equipment depreciation	569,000	0	0	83,000	31,000	388,000	1,071,000
Amortize Chng - Bldng Capitalization Thrshld	503,000	21,000	0	9,000	31,000	462,000	1,026,000
Amortize Chng - Eqpmt Capitalization Thrshld	51,000	0	0	2,000	5,000	62,000	120,000
Interest	510,000	0	0	242,000	113,000	209,000	1,074,000
Operations & maintenance	8,166,000	128,000	7,000	548,000	942,000	8,417,000	18,208,000
General administration	7,657,000	158,000	150,000	1,391,000	1,425,000	8,244,000	19,025,000
Department administration	12,396,000	557,000	287,000	431,000	2,034,000	10,340,000	26,045,000
Sponsored projects administration	773,000	20,000	20,000	184,000	175,000	56,000	1,228,000
Student services administration	0	0	0	0	0	8,439,000	8,439,000
Library	901,000	0	0	134,000	142,000	8,788,000	9,965,000
	34,702,000	893,000	476,000	3,443,000	5,366,000	48,738,000	93,618,000
Excess administration costs	(4,144,660)	(339,800)	(81,560)	0	0	(17,169,620)	(21,735,640)
Total facilities and admin. costs	30,557,340	553,200	394,440	3,443,000	5,366,000	31,568,380	71,882,360
Rate elements:							
Building depreciation	4.9%	0.6%	0.8%	3.1%	3.3%	8.7%	
Equipment depreciation	0.9%	0.0%	0.0%	0.6%	0.2%	1.0%	
Amortize Chng - Bldng Capitalization Thrshld	0.8%	1.4%	0.0%	0.1%	0.2%	1.2%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.1%	0.0%	0.0%	0.0%	0.0%	0.2%	
Interest	0.8%	0.0%	0.0%	1.8%	0.8%	0.5%	
Operations & maintenance	12.7%	8.4%	0.5%	4.1%	6.5%	22.1%	
General administration	11.9%	10.4%	10.4%	10.4%	9.9%	21.6%	
Department administration	19.3%	36.6%	19.9%	3.2%	14.1%	27.1%	
Sponsored projects administration	1.2%	1.3%	1.4%	1.4%	1.2%	0.1%	
Student services administration	0.0%	0.0%	0.0%	0.0%	0.0%	22.1%	
Library	1.4%	0.0%	0.0%	1.0%	1.0%	23.1%	
	54.0%	58.7%	33.0%	25.7%	37.2%	127.7%	
Capped rate effect	-6.4%	-22.3%	-5.7%	0.0%	0.0%	-44.9%	
Net calculated rate	47.6%	36.4%	27.3%	25.7%	37.2%	82.8%	

	<u>Other On-campus Research</u>	<u>Ship</u>	<u>Poker Flat</u>	<u>ARSC</u>	<u>Other Sponsored Activities</u>	<u>Instruction/ Training</u>	<u>Total</u>
Estimated MTDC base FY05	61,927,000	1,405,000	1,376,000	12,599,000	17,436,000	37,676,000	132,419,000
Estimated federal activity rate	<u>69.4%</u>	<u>92.4%</u>	<u>96.7%</u>	<u>98.9%</u>	<u>65.5%</u>	<u>8.0%</u>	<u>54.8%</u>
Estimated federal activity	<u>42,977,000</u>	<u>1,299,000</u>	<u>1,331,000</u>	<u>12,457,000</u>	<u>11,426,000</u>	<u>3,029,000</u>	<u>72,519,000</u>
Calculated rate (Schedule 1a)	<u>47.3%</u>	<u>37.2%</u>	<u>27.4%</u>	<u>24.1%</u>	<u>30.0%</u>	<u>81.7%</u>	
Suggested rate (Schedule 1)	<u>47.5%</u>	<u>36.9%</u>	<u>27.4%</u>	<u>25.2%</u>	<u>33.7%</u>	<u>30.0%</u>	
Potential recovery on federal participation at:							
Calculated rate	<u>20,316,000</u>	<u>484,000</u>	<u>365,000</u>	<u>3,000,000</u>	<u>3,424,000</u>	<u>2,474,000</u>	<u>30,063,000</u>
Original calculated rate	<u>20,414,000</u>	<u>479,000</u>	<u>365,000</u>	<u>3,139,000</u>	<u>3,851,000</u>	<u>909,000</u>	<u>29,157,000</u>

	<u>Other On-campus Research</u>	<u>Ship</u>	<u>Poker Flat</u>	<u>ARSC</u>	<u>Other Sponsored Activities</u>	<u>Instruction/ Training</u>	<u>Total</u>
Estimated MTDC base FY06	62,903,000	1,424,000	1,184,000	13,077,000	15,691,000	37,949,000	132,228,000
Estimated federal activity rate	<u>69.4%</u>	<u>92.4%</u>	<u>96.7%</u>	<u>98.9%</u>	<u>62.7%</u>	<u>8.0%</u>	<u>54.4%</u>
Estimated federal activity	<u>43,655,000</u>	<u>1,316,000</u>	<u>1,145,000</u>	<u>12,929,000</u>	<u>9,830,000</u>	<u>3,051,000</u>	<u>71,926,000</u>
Calculated rate (Schedule 1b)	<u>47.6%</u>	<u>37.0%</u>	<u>27.6%</u>	<u>25.6%</u>	<u>34.6%</u>	<u>81.8%</u>	
Suggested rate (Schedule 1)	<u>47.5%</u>	<u>36.9%</u>	<u>27.4%</u>	<u>25.2%</u>	<u>33.7%</u>	<u>30.0%</u>	
Potential recovery on federal participation at:							
Calculated rate	<u>20,776,000</u>	<u>487,000</u>	<u>316,000</u>	<u>3,307,000</u>	<u>3,405,000</u>	<u>2,496,000</u>	<u>30,787,000</u>
Original calculated rate	<u>20,736,000</u>	<u>486,000</u>	<u>314,000</u>	<u>3,258,000</u>	<u>3,313,000</u>	<u>915,000</u>	<u>29,022,000</u>

	<u>Other On-campus Research</u>	<u>Ship</u>	<u>Poker Flat</u>	<u>ARSC</u>	<u>Other Sponsored Activities</u>	<u>Instruction/ Training</u>	<u>Total</u>
Estimated MTDC base FY07	64,159,000	1,520,000	1,444,000	13,391,000	14,441,000	38,113,000	133,068,000
Estimated federal activity rate	<u>69.4%</u>	<u>92.4%</u>	<u>96.7%</u>	<u>98.9%</u>	<u>57.8%</u>	<u>8.0%</u>	<u>54.1%</u>
Estimated federal activity	<u>44,526,000</u>	<u>1,405,000</u>	<u>1,397,000</u>	<u>13,240,000</u>	<u>8,348,000</u>	<u>3,064,000</u>	<u>71,980,000</u>
Calculated rate (Schedule 1c)	<u>47.6%</u>	<u>36.4%</u>	<u>27.3%</u>	<u>25.7%</u>	<u>37.2%</u>	<u>82.8%</u>	
Suggested rate (Schedule 1)	<u>47.5%</u>	<u>36.9%</u>	<u>27.4%</u>	<u>25.2%</u>	<u>33.7%</u>	<u>30.0%</u>	
Potential recovery on federal participation at:							
Calculated rate	<u>21,207,000</u>	<u>511,000</u>	<u>381,000</u>	<u>3,404,000</u>	<u>3,106,000</u>	<u>2,536,000</u>	<u>31,145,000</u>
Original calculated rate	<u>21,150,000</u>	<u>518,000</u>	<u>383,000</u>	<u>3,336,000</u>	<u>2,813,000</u>	<u>919,000</u>	<u>29,119,000</u>

University of Alaska Fairbanks (UAF)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Base

UAF Schedule 3  
 19-Apr-04

	Other On-campus Research (1)(2)	SFOS (1)	Ship	IAB (1)	Geophysical Institute (1)	Poker Flat	Arctic Region Supercomputing Center (3)	Polar Ice Coring Office (2)	Other Sponsored Activities (4)	Instruction/ Training	Other Institutional	Total
<b>Modified Total Direct Costs (MTDC)</b>												
FY94	10,505,150	8,634,550	1,396,589	3,196,615	11,206,681	3,197,948	2,942,825	2,933,516	n/a	33,830,171	27,684,377	105,528,422
FY95	32,701,121	n/a	1,061,345	n/a	n/a	2,504,645	3,368,822	1,626,273	n/a	31,865,710	27,492,236	100,620,152
FY97	34,234,459	n/a	780,560	n/a	n/a	850,570	3,932,067	n/a	n/a	33,421,893	25,939,676	99,159,225
FY00	36,372,766	n/a	1,274,963	n/a	n/a	877,038	4,444,377	n/a	12,849,212	29,045,492	20,270,872	105,134,720
FY03	55,857,333	n/a	1,282,324	n/a	n/a	1,372,365	7,607,827	n/a	14,079,026	37,681,112	18,840,864	136,720,851
FY05 Estimate	61,927,000	n/a	1,405,000	n/a	n/a	1,376,000	12,599,000	n/a	17,436,000	37,676,000	19,676,000	152,095,000
FY06 Estimate	62,903,000	n/a	1,424,000	n/a	n/a	1,184,000	13,077,000	n/a	15,691,000	37,949,000	20,094,000	152,322,000
FY07 Estimate	64,159,000	n/a	1,520,000	n/a	n/a	1,444,000	13,391,000	n/a	14,441,000	38,113,000	20,380,000	153,448,000
<b>Sponsored MTDC Activity</b>												
FY94	5,343,601	6,466,917	1,081,489	1,895,841	8,064,401	3,197,948	2,942,825	2,815,885	n/a	1,805,130	n/a	33,614,037
FY95	22,017,768	n/a	1,255,961	n/a	n/a	2,504,645	3,256,648	1,564,709	n/a	1,865,664	n/a	32,465,395
FY97	23,112,889	n/a	874,477	n/a	n/a	850,570	3,929,797	n/a	n/a	3,566,662	n/a	32,334,395
FY00	27,645,813	n/a	1,146,462	n/a	n/a	877,038	4,258,014	n/a	11,297,098	2,035,011	n/a	47,259,436
FY03	45,267,308	n/a	1,201,760	n/a	n/a	1,372,365	7,546,206	n/a	12,351,285	3,579,317	n/a	71,318,241
<b>F &amp; A Cost Recovery</b>												
FY94	703,525	1,857,519	370,534	381,752	3,518,981	603,688	528,646	886,497	n/a	192,839	n/a	9,043,981
FY95	6,764,297	n/a	325,995	n/a	n/a	453,061	623,575	434,627	n/a	183,992	n/a	8,785,547
FY97	8,150,207	n/a	196,694	n/a	n/a	200,050	1,185,271	n/a	n/a	254,044	n/a	9,986,266
FY00	10,249,063	n/a	318,465	n/a	n/a	184,543	877,239	n/a	1,139,094	175,803	n/a	12,944,207
FY03	16,808,783	n/a	476,061	n/a	n/a	313,676	2,342,425	n/a	1,397,506	424,281	n/a	21,762,732
<b>Recovery Ratio</b>												
FY94	13.2%	28.7%	34.3%	20.1%	43.6%	18.9%	18.0%	31.5% (5)	n/a	10.7%	n/a	
FY95	30.7%	n/a	26.0%	n/a	n/a	18.1%	19.1%	27.8%	n/a	9.9%	n/a	
FY97	35.3%	n/a	22.5%	n/a	n/a	23.5%	30.2%	n/a	n/a	7.1%	n/a	
FY00	37.1%	n/a	27.8%	n/a	n/a	21.0%	20.6%	n/a	10.1%	8.6%	n/a	
FY03	37.1%	n/a	39.6% (6)	n/a	n/a	22.9%	31.0%	n/a	11.3%	11.9%	n/a	
<b>Rate history:</b>												
Negotiated FY94	44.7%	44.7%	35.0%	44.7%	44.7%	19.8%	18.2%	30.0%	44.7%	20.0%	n/a	
Negotiated FY95	42.2%	n/a	35.0%	n/a	n/a	25.5%	20.8%	31.4%	39.2%	25.0%	n/a	
Negotiated FY96	50.0%	n/a	33.6%	n/a	n/a	26.0%	40.0%	n/a	47.8%	25.0%	n/a	
Negotiated FY97	50.0%	n/a	33.2%	n/a	n/a	24.0%	35.8%	n/a	50.0%	25.0%	n/a	
Negotiated FY98	50.0%	n/a	33.2%	n/a	n/a	26.0%	29.6%	n/a	50.0%	25.0%	n/a	
Negotiated FY99 - 01	51.3%	n/a	32.4%	n/a	n/a	26.5%	21.3%	n/a	36.3%	30.0%	n/a	
Negotiated FY02	47.1%	n/a	35.8%	n/a	n/a	26.3%	31.9%	n/a	34.0%	30.0%	n/a	
Negotiated FY03 - 04	50.4%	n/a	33.0%	n/a	n/a	26.3%	33.2%	n/a	35.4%	30.0%	n/a	

(1) SFOS, IAB, and GI reported with Other On-campus component beginning in FY95.  
 (2) PICO program initiated in FY89; separate rate component in FY94; contract expired FY95.  
 (3) Arctic Region Supercomputing Center (ARSC) initiated in FY93.  
 (4) Other Sponsored Activities base and rate developed beginning in FY99.  
 (5) Overcollection corrected in FY95.  
 (6) Overcollection due to correction made in FY03 for prior year uncollection and an overcollection. Overcollection corrected in FY04.

	AFES	CCCS (1)	DPP	GI (2)	IAB (2)	IARC (3)	INE	MIRL	Museum (1)	Other (4)	PDL	SFOS (2)	Total On-campus Research
<b>Modified Total Direct Costs (MTDC)</b>													
FY94	5,234,263	721,859	356,375	n/a	n/a	n/a	1,849,159	649,848	1,239,581	n/a	454,065	n/a	10,505,150
FY95	5,040,368	253,052	506,328	11,906,278	3,079,908	n/a	1,693,123	389,535	936,905	n/a	344,487	8,551,137	32,701,121
FY97	4,630,293	275,426	534,808	13,183,560	2,857,365	n/a	1,618,614	507,751	1,205,302	n/a	395,458	9,025,882	34,234,459
FY00	4,407,690	n/a	502,992	16,054,861	4,236,482	1,686,806	2,645,636	438,109	n/a	n/a	334,559	6,065,631	36,372,766
FY03	4,999,018	n/a	1,284,344	19,435,501	7,346,659	5,050,043	2,985,142	792,219	n/a	3,714,483	607,339	9,642,585	55,857,333
FY05 Estimate	5,262,000	n/a	1,055,000	19,507,000	7,879,000	5,208,000	3,971,000	578,000	n/a	8,079,000	529,000	9,859,000	61,927,000
FY06 Estimate	5,184,000	n/a	1,055,000	18,986,000	8,195,000	5,337,000	4,884,000	578,000	n/a	8,191,000	529,000	9,964,000	62,903,000
FY07 Estimate	5,183,000	n/a	1,054,000	18,622,000	8,527,000	5,497,000	5,816,000	578,000	n/a	8,230,000	529,000	10,123,000	64,159,000
<b>Sponsored MTDC Activity</b>													
FY94	2,262,772	476,124	54,064	n/a	n/a	n/a	1,448,764	283,119	599,215	n/a	219,543	n/a	5,343,601
FY95	2,245,729	102,433	216,560	8,698,440	1,988,449	n/a	1,335,363	154,076	401,390	n/a	146,509	6,728,819	22,017,768
FY97	2,146,045	47,412	316,039	10,219,185	1,993,104	n/a	1,096,728	275,182	553,049	n/a	127,246	6,338,899	23,112,889
FY00	2,553,248	n/a	332,267	13,007,597	2,976,475	1,646,054	2,059,265	213,917	n/a	n/a	169,719	4,687,271	27,645,813
FY03	3,331,864	n/a	1,056,276	15,538,171	5,777,482	5,014,533	2,300,988	475,558	n/a	2,939,317	350,371	8,482,748	45,267,308
<b>F &amp; A Cost Recovery</b>													
FY94	205,045	11,419	6,934	n/a	n/a	n/a	295,992	26,493	98,470	n/a	59,173	n/a	703,526
FY95	221,891	10,746	52,328	3,598,709	365,325	n/a	440,417	42,162	87,306	n/a	14,214	1,931,199	6,764,297
FY97	213,112	2,041	62,595	4,771,663	492,863	n/a	375,704	77,196	64,732	n/a	52,472	2,037,829	8,150,207
FY00	182,622	n/a	64,480	5,809,856	908,266	558,122	858,105	74,307	n/a	n/a	64,395	1,728,910	10,249,063
FY03	327,237	n/a	441,592	6,748,216	1,979,738	1,852,078	968,510	228,878	n/a	1,095,614	144,688	3,022,232	16,808,783
<b>Recovery Ratio</b>													
FY94	9.1%	2.4%	12.8%	n/a	n/a	n/a	20.4%	9.4%	16.4%	n/a	27.0%	n/a	13.2%
FY95	9.9%	10.5%	24.2%	41.4%	18.4%	n/a	33.0%	27.4%	21.8%	n/a	9.7%	28.7%	30.7%
Original calculated rate	9.9%	4.3%	19.8%	46.7%	24.7%	n/a	34.3%	28.1%	11.7%	n/a	41.2%	32.1%	35.3%
FY00	7.2%	n/a	19.4%	44.7%	30.5%	33.9%	41.7%	34.7%	n/a	n/a	37.9%	36.9%	37.1%
FY03	9.8%	n/a	41.8%	43.4%	34.3%	36.9%	42.1%	48.1%	n/a	37.3%	41.3%	35.6%	37.1%

- (1) CCCS and Museum transferred to Other Institutional Activities / Other Sponsored Activities in FY99.
- (2) Separate component rates until FY95.
- (3) International Arctic Research Center (IARC) initiated in FY99.
- (4) Beginning, FY02 a change in definition of research base allows non-organized research units to use OOC research rate.

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 Estimated Pool Costs

UAF Schedule 4  
 19-Apr-04

	Other On-campus Research	SFOS	Ship	IAB	Geophysical Institute	Poker Flat	ARSC	PICO	Other Sponsored Activities (5)	Instruction/ Training	Other Institutional	Total
<b>Bldg Depreciation &amp; Use Chrgs (1)</b>												
FY94	255,297	306,077	35,329	62,840	100,434	0	44,058	12,176	n/a	860,791	1,384,207	3,061,209
FY95	769,919	n/a	36,936	n/a	n/a	0	63,507	6,213	n/a	900,467	1,495,412	3,272,454
FY97	888,937	n/a	36,754	n/a	n/a	495	80,980	n/a	n/a	1,413,839	1,652,452	4,073,457
FY00	992,205	n/a	39,259	n/a	n/a	0	159,395	n/a	192,075	2,294,712	2,294,712	4,970,901
FY03	2,996,885	n/a	11,880	n/a	n/a	11,964	322,622	n/a	267,715	3,348,987	5,613,060	12,573,113
FY05 Estimate	3,075,000	n/a	9,000	n/a	n/a	12,000	361,000	n/a	361,000	3,320,000	5,595,000	12,733,000
FY06 Estimate	3,176,000	n/a	9,000	n/a	n/a	12,000	419,000	n/a	470,000	3,333,000	5,833,000	13,252,000
FY07 Estimate	3,176,000	n/a	9,000	n/a	n/a	12,000	419,000	n/a	468,000	3,333,000	5,833,000	13,250,000
<b>Equip Depreciation &amp; Use Chrgs (1)</b>												
FY94	370,700	338,870	0	126,561	187,335	n/a	1,216	16,210	n/a	745,178	496,373	2,282,443
FY95	1,028,341	n/a	944	n/a	n/a	n/a	2,033	12,966	n/a	785,659	478,258	2,308,201
FY97	705,553	n/a	0	n/a	n/a	n/a	13,761	n/a	n/a	457,662	213,831	1,390,807
FY00	741,246	n/a	0	n/a	n/a	n/a	374,962	n/a	108,369	500,742	306,947	2,032,266
FY03	760,080	n/a	0	n/a	n/a	0	85,078	n/a	48,713	607,576	466,947	1,968,394
FY05 Estimate	569,000	n/a	0	n/a	n/a	0	83,000	n/a	31,000	388,000	339,000	1,410,000
FY06 Estimate	569,000	n/a	0	n/a	n/a	0	83,000	n/a	31,000	388,000	339,000	1,410,000
FY07 Estimate	569,000	n/a	0	n/a	n/a	0	83,000	n/a	31,000	388,000	339,000	1,410,000
<b>Total Depreciation &amp; Use Chrgs (1)</b>												
FY94	625,997	644,947	35,329	189,401	287,769	n/a	45,274	28,386	n/a	1,605,969	1,880,580	5,343,652
FY95	1,798,260	n/a	37,880	n/a	n/a	n/a	65,540	19,179	n/a	1,686,126	1,973,670	5,580,655
FY97	1,594,490	n/a	36,754	n/a	n/a	495	94,741	n/a	n/a	1,871,501	1,866,283	5,464,264
FY00	1,733,451	n/a	39,259	n/a	n/a	n/a	534,357	n/a	300,444	1,793,997	2,601,659	7,003,167
FY03	3,756,965	n/a	11,880	n/a	n/a	11,964	407,700	n/a	316,428	3,956,563	6,080,007	14,541,507
FY05 Estimate	3,644,000	n/a	9,000	n/a	n/a	12,000	444,000	n/a	392,000	3,708,000	5,934,000	14,143,000
FY06 Estimate	3,745,000	n/a	9,000	n/a	n/a	12,000	502,000	n/a	501,000	3,721,000	6,172,000	14,662,000
FY07 Estimate	3,745,000	n/a	9,000	n/a	n/a	12,000	502,000	n/a	499,000	3,721,000	6,172,000	14,660,000
<b>Amrtztn of Change in Bldng Captlzn Thrshld (1)</b>												
FY94	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY97	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY03	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	503,000	n/a	21,000	n/a	n/a	0	9,000	n/a	31,000	462,000	728,000	1,754,000
FY06 Estimate	503,000	n/a	21,000	n/a	n/a	0	9,000	n/a	31,000	462,000	728,000	1,754,000
FY07 Estimate	503,000	n/a	21,000	n/a	n/a	0	9,000	n/a	31,000	462,000	728,000	1,754,000
<b>Amrtztn of Change in Eqpmt Captlzn Thrshld (1)</b>												
FY94	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY97	230,184	n/a	0	n/a	n/a	0	180	n/a	n/a	242,545	127,370	600,279
FY00	230,184	n/a	0	n/a	n/a	0	180	n/a	0	242,545	127,370	600,279
FY03	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	51,000	n/a	0	n/a	n/a	0	2,000	n/a	5,000	62,000	33,000	153,000
FY06 Estimate	51,000	n/a	0	n/a	n/a	0	2,000	n/a	5,000	62,000	33,000	153,000
FY07 Estimate	51,000	n/a	0	n/a	n/a	0	2,000	n/a	5,000	62,000	33,000	153,000
<b>Total Amrtztn of Change in Cptlzn Thrshld (1)</b>												
FY94	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY97	230,184	n/a	0	n/a	n/a	0	180	n/a	n/a	242,545	127,370	600,279
FY00	230,184	n/a	0	n/a	n/a	0	180	n/a	0	242,545	127,370	600,279
FY03	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	554,000	n/a	21,000	n/a	n/a	0	11,000	n/a	36,000	524,000	761,000	1,907,000
FY06 Estimate	554,000	n/a	21,000	n/a	n/a	0	11,000	n/a	36,000	524,000	761,000	1,907,000
FY07 Estimate	554,000	n/a	21,000	n/a	n/a	0	11,000	n/a	36,000	524,000	761,000	1,907,000

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	Other On-campus Research	SFOS	Ship	IAB	Geophysical Institute	Poker Flat	ARSC	PICO	Other Sponsored Activities (5)	Instruction/ Training	Other Institutional	Total
<b>Interest (2)</b>												
FY94	not available	not available	not available	not available	not available	not available	not available	not available	n/a	not available	not available	0
FY95	not available	n/a	not available	n/a	n/a	not available	not available	not available	n/a	not available	not available	0
FY97	not available	n/a	not available	n/a	n/a	not available	not available	n/a	n/a	not available	not available	0
FY00	not available	n/a	not available	n/a	n/a	not available	not available	n/a	not available	not available	not available	0
FY03	59,834	n/a	0	n/a	n/a	0	0	n/a	554	2,438	490,968	553,794
FY05 Estimate	397,000	n/a	0	n/a	n/a	0	165,000	n/a	82,000	212,000	668,000	1,524,000
FY06 Estimate	523,000	n/a	0	n/a	n/a	0	243,000	n/a	146,000	221,000	798,000	1,931,000
FY07 Estimate	510,000	n/a	0	n/a	n/a	0	242,000	n/a	113,000	209,000	719,000	1,793,000
<b>Operations and Maintenance (2)</b>												
FY94	2,035,400	1,349,198	109,147	1,455,663	1,397,963	530	159,508	45,923	n/a	6,895,654	9,644,856	23,093,842
FY95	5,973,127	n/a	48,365	n/a	n/a	4,987	137,799	37,971	n/a	6,252,009	8,738,991	21,193,249
FY97	5,665,600	n/a	43,827	n/a	n/a	5,201	139,919	n/a	n/a	5,574,478	7,583,836	19,012,861
FY00	5,826,316	n/a	82,879	n/a	n/a	3,200	237,603	n/a	647,352	6,032,962	10,635,444	23,465,756
FY03	6,998,856	n/a	129,212	n/a	n/a	6,964	368,995	n/a	651,434	7,796,969	13,030,388	28,982,818
FY05 Estimate	7,719,000	n/a	127,000	n/a	n/a	7,000	449,000	n/a	787,000	8,017,000	13,703,000	30,809,000
FY06 Estimate	7,886,000	n/a	127,000	n/a	n/a	7,000	519,000	n/a	911,000	8,113,000	13,948,000	31,511,000
FY07 Estimate	8,166,000	n/a	128,000	n/a	n/a	7,000	548,000	n/a	942,000	8,417,000	14,400,000	32,608,000
<b>General Administration</b>												
FY94	1,181,856	971,409	157,120	359,628	1,260,780	359,777	331,075	330,028	n/a	3,805,981	3,114,564	11,872,218
FY95	3,802,244	n/a	123,405	n/a	n/a	291,222	391,702	189,091	n/a	3,705,105	3,196,594	11,699,363
FY97	5,374,931	n/a	101,607	n/a	n/a	110,721	511,847	n/a	n/a	5,002,984	3,403,116	14,505,206
FY00	4,076,832	n/a	142,904	n/a	n/a	98,302	498,468	n/a	1,427,419	3,253,995	2,231,478	11,729,398
FY03	6,584,034	n/a	132,309	n/a	n/a	141,600	785,168	n/a	1,393,999	3,895,972	1,888,656	14,821,738
FY05 Estimate	7,132,000	n/a	141,000	n/a	n/a	138,000	1,269,000	n/a	1,581,000	7,861,000	1,933,000	20,055,000
FY06 Estimate	7,407,000	n/a	146,000	n/a	n/a	121,000	1,341,000	n/a	1,488,000	8,058,000	2,010,000	20,571,000
FY07 Estimate	7,657,000	n/a	158,000	n/a	n/a	150,000	1,391,000	n/a	1,425,000	8,244,000	2,066,000	21,091,000
<b>Department Administration (3)</b>												
FY94	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
FY95	5,180,418	n/a	175,562	n/a	n/a	279,069	130,056	225,150	n/a	5,461,555	n/a	11,451,810
FY97	6,409,467	n/a	195,081	n/a	n/a	124,629	91,909	n/a	n/a	5,658,279	137,469	12,616,834
FY00	6,507,123	n/a	281,863	n/a	n/a	158,314	0	n/a	2,009,160	8,264,767	879,257	18,100,483
FY03	12,080,556	n/a	370,424	n/a	n/a	278,346	422,283	n/a	1,908,483	13,404,458	844,866	29,309,416
FY05 Estimate	11,908,000	n/a	500,000	n/a	n/a	270,000	411,000	n/a	2,029,000	9,902,000	1,048,000	26,068,000
FY06 Estimate	12,120,000	n/a	523,000	n/a	n/a	233,000	420,000	n/a	2,026,000	10,111,000	1,120,000	26,553,000
FY07 Estimate	12,396,000	n/a	557,000	n/a	n/a	287,000	431,000	n/a	2,034,000	10,340,000	1,164,000	27,209,000
<b>Sponsored Project Administration (3)</b>												
FY94	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
FY95	476,656	n/a	38,851	n/a	n/a	18,615	100,737	48,401	n/a	101,895	142,944	928,099
FY97	613,082	n/a	32,034	n/a	n/a	2,785	143,956	n/a	n/a	130,653	104,616	1,027,126
FY00	350,389	n/a	14,531	n/a	n/a	11,116	53,967	n/a	139,934 (6)	23,084	n/a (6)	593,021
FY03	701,165	n/a	17,612	n/a	n/a	20,113	110,594	n/a	183,120 (6)	57,920	n/a (6)	1,090,524
FY05 Estimate	717,000	n/a	18,000	n/a	n/a	19,000	167,000	n/a	178,000	53,000	0 (3)	1,152,000
FY06 Estimate	752,000	n/a	19,000	n/a	n/a	17,000	179,000	n/a	177,000	56,000	0 (3)	1,200,000
FY07 Estimate	773,000	n/a	20,000	n/a	n/a	20,000	184,000	n/a	175,000	56,000	0 (3)	1,228,000
<b>Research Administration (3)</b>												
FY94	1,722,774	1,822,122	294,718	467,100	1,525,960	435,449	480,895	472,339	n/a	102,202	141,342	7,464,901
<b>Student Services Admin (4)</b>												
FY94	0	0	0	0	0	0	0	0	n/a	4,420,757	0	4,420,757
FY95	0	n/a	0	n/a	n/a	0	0	0	n/a	4,663,488	0	4,663,488
FY97	0	n/a	0	n/a	n/a	0	0	n/a	n/a	5,022,262	0	5,022,262
FY00	0	n/a	0	n/a	n/a	0	0	n/a	0	5,883,998	0	5,883,998
FY03	0	n/a	0	n/a	n/a	0	0	n/a	0	7,397,119	0	7,397,119
FY05 Estimate	0	n/a	0	n/a	n/a	0	0	n/a	0	7,952,000	0	7,952,000
FY06 Estimate	0	n/a	0	n/a	n/a	0	0	n/a	0	8,183,000	0	8,183,000
FY07 Estimate	0	n/a	0	n/a	n/a	0	0	n/a	0	8,439,000	0	8,439,000

	Other On-campus Research	SFOS	Ship	IAB	Geophysical Institute	Poker Flat	ARSC	PICO	Other Sponsored Activities (5)	Instruction/ Training	Other Institutional	Total
<b>Library</b>												
FY94	128,663	148,840	0	35,599	144,816	0	14,866	27,984	n/a	6,784,166 (7)	1,506,453	8,791,387
FY95	442,956	n/a	0	n/a	n/a	0	21,827	13,253	n/a	5,592,774 (7)	1,260,422	7,331,232
FY97	397,282	n/a	0	n/a	n/a	0	23,620	n/a	n/a	6,173,409 (7)	1,127,819	7,722,130
FY00	444,159	n/a	0	n/a	n/a	0	40,600	n/a	129,137	5,244,702 (7)	956,252	6,814,850
FY03	756,098	n/a	0	n/a	n/a	0	74,179	n/a	136,197	7,664,104 (7)	950,424	9,581,002
FY05 Estimate	859,000	n/a	0	n/a	n/a	0	125,000	n/a	149,000	8,518,000	1,062,000	10,713,000
FY06 Estimate	873,000	n/a	0	n/a	n/a	0	130,000	n/a	143,000	8,600,000	1,073,000	10,819,000
FY07 Estimate	901,000	n/a	0	n/a	n/a	0	134,000	n/a	142,000	8,788,000	1,095,000	11,060,000
<b>Total Pool Costs</b>												
FY94	5,694,690	4,936,516	596,314	2,507,391	4,617,288	795,756	1,031,618	904,660	n/a	23,614,729	16,287,795	60,986,757
FY95	17,673,661	n/a	424,063	n/a	n/a	593,893	847,661	533,045	n/a	27,462,952	15,312,621	62,847,896
FY97	20,285,036	n/a	409,303	n/a	n/a	243,831	1,006,172	n/a	n/a	29,676,111	14,350,509	65,970,962
FY00	19,168,454	n/a	561,436	n/a	n/a	270,932	1,365,175	n/a	4,653,446	30,740,050	17,431,460	74,190,952
FY03	30,937,508	n/a	661,437	n/a	n/a	458,987	2,168,919	n/a	4,590,215	44,175,543	23,285,309	106,277,918
FY05 Estimate	32,930,000	n/a	816,000	n/a	n/a	446,000	3,041,000	n/a	5,234,000	46,747,000	25,109,000	114,323,000
FY06 Estimate	33,860,000	n/a	845,000	n/a	n/a	390,000	3,345,000	n/a	5,428,000	47,587,000	25,882,000	117,337,000
FY07 Estimate	34,702,000	n/a	893,000	n/a	n/a	476,000	3,443,000	n/a	5,366,000	48,738,000	26,377,000	119,995,000

- (1) Beginning in FY03, Bldg Depreciation, Equipment Depreciation, Amortization of Remaining Net Book Value of Assets due to Change in Capitalization Threshold for Buildings, and Amortization of Remaining Net Book Value of Assets due to Change in Capitalization Threshold for Equipment will be shown individually on this schedule. Historically, they have all been combined and reported as Depreciation & Use Charges.
- (2) Beginning in FY03, interest costs are included in a separate cost pool. Historically, these costs have been included in the Operations and Maintenance cost pool.
- (3) Beginning in FY95, research administration costs were classified as either sponsored projects administration costs or department administration costs.
- (4) Historically, UA has not included these costs in our report. Beginning in FY03, student services costs will be reported, in order to be consistent between the standard report format and this forward pricing proposal. Prior year information is provided for comparison purposes only.
- (5) Beginning in FY99, the Other Sponsored Activities base and rate were developed.
- (6) Beginning in FY99, sponsored projects administration is allocated to Other Sponsored Activities and no longer allocated to Other Institutional Activities
- (7) Beginning in FY03, UA is reporting total library costs allocated to Instruction. Library costs are allocated initially to students, employees and other categories based on circulation statistics. The student portion is allocated to instruction, the employee portion is allocated to both indirect and direct activities based on employee salaries and wages, and the other portion is allocated to other institutional activity. The employee allocation results in a second allocation of library cost to the library. Historically, UA has not included the student portion of library costs in the library allocation to instruction in this report. The full allocation of library costs to instruction is included in this report. Historical information has been restated for comparability.

	Other On-campus Research	Ship	Poker Flat	ARSC	Other Sponsored Activities	Instruction/ Training	Total
Incurring MTDC base	<u>55,857,333</u>	<u>1,282,324</u>	<u>1,372,365</u>	<u>7,607,827</u>	<u>14,079,026</u>	<u>37,681,112</u>	<u>117,879,987</u>
Projected MTDC base	<u>45,740,000</u>	<u>1,393,000</u>	<u>823,000</u>	<u>7,269,000</u>	<u>15,481,000</u>	<u>32,016,000</u>	<u>102,722,000</u>
Variance between projected and actual MTDC base costs	<u>(10,117,333)</u>	<u>110,676</u>	<u>(549,365)</u>	<u>(338,827)</u>	<u>1,401,974</u>	<u>(5,665,112)</u>	<u>(15,157,987)</u>
Incurring pool costs:							
Building depreciation	2,996,885	11,880	11,964	322,622	267,715	3,348,987	6,960,053
Equipment depreciation	760,080	0	0	85,078	48,713	607,576	1,501,447
Amortize Chng - Bldng Capitalization Thrshld	0	21,000	0	0	0	0	21,000
Amortize Chng - Eqpmt Capitalization Thrshld	0	0	0	0	0	0	0
Interest	59,834	0	0	0	554	2,438	62,826
Operations & maintenance	6,998,856	129,212	6,964	368,995	651,434	7,796,969	15,952,430
General administration	6,584,034	132,309	141,600	785,168	1,393,999	3,895,972	12,933,082
Department administration	12,080,556	370,424	278,346	422,283	1,908,483	13,404,458	28,464,550
Sponsored projects administration	701,165	17,612	20,113	110,594	183,120	57,920	1,090,524
Student services administration	0	0	0	0	0	7,397,119	7,397,119
Library	756,098	0	0	74,179	136,197	7,664,104	8,630,578
	<u>30,937,508</u>	<u>682,437</u>	<u>458,987</u>	<u>2,168,919</u>	<u>4,590,215</u>	<u>44,175,543</u>	<u>83,013,609</u>
Excess administration costs	<u>(4,842,848)</u>	<u>(186,941)</u>	<u>(83,244)</u>	<u>0</u>	<u>0</u>	<u>(14,958,380)</u>	<u>(20,071,413)</u>
Total facilities and admin. costs	<u>26,094,660</u>	<u>495,496</u>	<u>375,743</u>	<u>2,168,919</u>	<u>4,590,215</u>	<u>29,217,163</u>	<u>62,942,196</u>
Projected (capped) facilities and admin costs	<u>23,144,400</u>	<u>459,180</u>	<u>216,980</u>	<u>2,404,000</u>	<u>5,509,060</u>	<u>21,208,160</u>	<u>52,941,780</u>
Variance between projected and actual F&A costs	<u>(2,950,260)</u>	<u>(36,316)</u>	<u>(158,763)</u>	<u>235,081</u>	<u>918,845</u>	<u>(8,009,003)</u>	<u>(10,000,416)</u>
Rate elements:							
Building depreciation	5.4%	0.9%	0.9%	4.2%	1.9%	8.9%	
Equipment depreciation	1.4%	0.0%	0.0%	1.1%	0.3%	1.6%	
Amortize Chng - Bldng Capitalization Thrshld	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Interest	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	
Operations & maintenance	12.5%	10.1%	0.5%	4.9%	4.6%	20.7%	
General administration	11.8%	10.3%	10.3%	10.3%	9.9%	10.3%	
Department administration	21.6%	28.9%	20.3%	5.6%	13.6%	35.6%	
Sponsored projects administration	1.3%	1.4%	1.5%	1.5%	1.3%	0.2%	
Student services administration	0.0%	0.0%	0.0%	0.0%	0.0%	19.6%	
Library	1.4%	0.0%	0.0%	1.0%	1.0%	20.3%	
	<u>55.5%</u>	<u>53.2%</u>	<u>33.5%</u>	<u>28.6%</u>	<u>32.6%</u>	<u>117.2%</u>	
Capped rate effect	<u>-8.7%</u>	<u>-14.6%</u>	<u>-6.1%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>-39.7%</u>	
Net actual calculated rate	<u>46.8%</u>	<u>38.6%</u>	<u>27.4%</u>	<u>28.6%</u>	<u>32.6%</u>	<u>77.5%</u>	
Negotiated rate	<u>50.4%</u>	<u>33.0%</u>	<u>26.3%</u>	<u>33.2%</u>	<u>35.4%</u>	<u>30.0%</u>	
Variance between negotiated and actual rate	<u>3.6%</u>	<u>-5.6%</u>	<u>-1.1%</u>	<u>4.6%</u>	<u>2.8%</u>	<u>-47.5%</u>	

**University of Alaska Anchorage**

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Combined Proposed Component Structure for FY05 - FY07  
 Administrative Costs Capped at 26%

UAA Schedule 1  
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 19-Apr-04

	Other On-campus Research	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base for FY05 - FY07	27,952,000	27,672,000	149,708,000	205,332,000
Estimated pool costs:				
Building depreciation	1,281,000	627,000	13,345,000	15,253,000
Equipment depreciation	447,000	381,000	1,236,000	2,064,000
Amortize Chng - Bldng Capitalization Thrshld	147,000	75,000	1,452,000	1,674,000
Amortize Chng - Eqpmt Capitalization Thrshld	21,000	15,000	144,000	180,000
Interest	774,000	12,000	278,000	1,064,000
Operations & maintenance	1,388,000	1,149,000	17,695,000	20,232,000
General administration	4,619,000	3,585,000	29,054,000	37,258,000
Department administration	5,619,000	4,306,000	31,858,000	41,783,000
Sponsored projects administration	709,000	799,000	338,000	1,846,000
Student services administration	0	0	26,478,000	26,478,000
Library	460,000	402,000	22,110,000	22,972,000
	<u>15,465,000</u>	<u>11,351,000</u>	<u>143,988,000</u>	<u>170,804,000</u>
Excess administration costs	<u>(3,679,480)</u>	<u>(1,495,280)</u>	<u>(48,803,920)</u>	<u>(53,978,680)</u>
Total facilities and administration costs	<u>11,785,520</u>	<u>9,855,720</u>	<u>95,184,080</u>	<u>116,825,320</u>
Rate elements:				
Building depreciation	4.6%	2.3%	8.9%	
Equipment depreciation	1.6%	1.4%	0.8%	
Amortize Chng - Bldng Capitalization Thrshld	0.5%	0.3%	1.0%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.1%	0.0%	0.1%	
Interest	2.8%	0.0%	0.2%	
Operations & maintenance	5.0%	4.1%	11.8%	
General administration	16.5%	13.0%	19.4%	
Department administration	20.1%	15.6%	21.3%	
Sponsored projects administration	2.5%	2.9%	0.2%	
Student services administration	0.0%	0.0%	17.7%	
Library	1.6%	1.5%	14.8%	
	<u>55.3%</u>	<u>41.1%</u>	<u>96.2%</u>	
Capped rate effect	<u>-13.1%</u>	<u>-5.5%</u>	<u>-32.6%</u>	
Net calculated average rate	42.2%	35.6%	63.6%	
Voluntary Decrease in Rate	<u>0.0%</u>	<u>0.0%</u>	<u>-33.6%</u>	
Suggested Rate for FY05-FY07	<u>42.2%</u>	<u>35.6%</u>	<u>30.0%</u>	

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Proposed Component Structure for FY05  
 Administrative Costs Capped at 26%

UAA Schedule 1a  
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	Other On-campus Research	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base for FY05	8,875,000	9,057,000	48,764,000	66,696,000
Estimated pool costs:				
Building depreciation	427,000	209,000	4,448,000	5,084,000
Equipment depreciation	149,000	127,000	412,000	688,000
Amortize Chng - Bldng Capitalization Thrshld	49,000	25,000	484,000	558,000
Amortize Chng - Eqpmt Capitalization Thrshld	7,000	5,000	48,000	60,000
Interest	279,000	4,000	95,000	378,000
Operations & maintenance	453,000	376,000	5,790,000	6,619,000
General administration	1,483,000	1,175,000	9,545,000	12,203,000
Department administration	1,827,000	1,423,000	10,539,000	13,789,000
Sponsored projects administration	232,000	269,000	114,000	615,000
Student services administration	0	0	8,817,000	8,817,000
Library	152,000	136,000	7,487,000	7,775,000
	<u>5,058,000</u>	<u>3,749,000</u>	<u>47,779,000</u>	<u>56,586,000</u>
Excess administration costs	<u>(1,234,500)</u>	<u>(512,180)</u>	<u>(16,336,360)</u>	<u>(18,083,040)</u>
Total facilities and administration costs	<u>3,823,500</u>	<u>3,236,820</u>	<u>31,442,640</u>	<u>38,502,960</u>
Rate elements:				
Building depreciation	4.8%	2.3%	9.1%	
Equipment depreciation	1.7%	1.4%	0.8%	
Amortize Chng - Bldng Capitalization Thrshld	0.6%	0.3%	1.0%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.1%	0.0%	0.1%	
Interest	3.1%	0.0%	0.2%	
Operations & maintenance	5.1%	4.2%	11.9%	
General administration	16.7%	13.0%	19.6%	
Department administration	20.6%	15.7%	21.6%	
Sponsored projects administration	2.6%	3.0%	0.2%	
Student services administration	0.0%	0.0%	18.1%	
Library	1.7%	1.5%	15.4%	
	<u>57.0%</u>	<u>41.4%</u>	<u>98.0%</u>	
Capped rate effect	<u>-13.9%</u>	<u>-5.7%</u>	<u>-33.5%</u>	
Net calculated rate	<u>43.1%</u>	<u>35.7%</u>	<u>64.5%</u>	

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Proposed Component Structure for FY06  
 Administrative Costs Capped at 26%

UAA Schedule 1b  
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	Other On-campus Research	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base for FY06	9,310,000	9,349,000	49,884,000	68,543,000
Estimated pool costs:				
Building depreciation	427,000	209,000	4,448,000	5,084,000
Equipment depreciation	149,000	127,000	412,000	688,000
Amortize Chng - Bldng Capitalization Thrshld	49,000	25,000	484,000	558,000
Amortize Chng - Eqpmt Capitalization Thrshld	7,000	5,000	48,000	60,000
Interest	260,000	4,000	93,000	357,000
Operations & maintenance	461,000	382,000	5,881,000	6,724,000
General administration	1,539,000	1,212,000	9,685,000	12,436,000
Department administration	1,874,000	1,455,000	10,616,000	13,945,000
Sponsored projects administration	235,000	269,000	112,000	616,000
Student services administration	0	0	8,824,000	8,824,000
Library	157,000	138,000	7,536,000	7,831,000
	<u>5,158,000</u>	<u>3,826,000</u>	<u>48,139,000</u>	<u>57,123,000</u>
Excess administration costs	<u>(1,227,400)</u>	<u>(505,260)</u>	<u>(16,267,160)</u>	<u>(17,999,820)</u>
Total facilities and administration costs	<u>3,930,600</u>	<u>3,320,740</u>	<u>31,871,840</u>	<u>39,123,180</u>
Rate elements:				
Building depreciation	4.6%	2.2%	8.9%	
Equipment depreciation	1.6%	1.4%	0.8%	
Amortize Chng - Bldng Capitalization Thrshld	0.5%	0.3%	1.0%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.1%	0.0%	0.1%	
Interest	2.8%	0.0%	0.2%	
Operations & maintenance	4.9%	4.1%	11.8%	
General administration	16.5%	13.0%	19.4%	
Department administration	20.1%	15.6%	21.3%	
Sponsored projects administration	2.5%	2.9%	0.2%	
Student services administration	0.0%	0.0%	17.7%	
Library	1.7%	1.5%	15.1%	
	<u>55.3%</u>	<u>41.0%</u>	<u>96.5%</u>	
Capped rate effect	<u>-13.1%</u>	<u>-5.5%</u>	<u>-32.6%</u>	
Net calculated rate	<u>42.2%</u>	<u>35.5%</u>	<u>63.9%</u>	

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Proposed Component Structure for FY07  
 Administrative Costs Capped at 26%

UAA Schedule 1c  
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	Other On-campus Research	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base for FY07	9,767,000	9,266,000	51,060,000	70,093,000
Estimated pool costs:				
Building depreciation	427,000	209,000	4,449,000	5,085,000
Equipment depreciation	149,000	127,000	412,000	688,000
Amortize Chng - Bldng Capitalization Thrshld	49,000	25,000	484,000	558,000
Amortize Chng - Eqpmt Capitalization Thrshld	7,000	5,000	48,000	60,000
Interest	235,000	4,000	90,000	329,000
Operations & maintenance	474,000	391,000	6,024,000	6,889,000
General administration	1,597,000	1,198,000	9,824,000	12,619,000
Department administration	1,918,000	1,428,000	10,703,000	14,049,000
Sponsored projects administration	242,000	261,000	112,000	615,000
Student services administration	0	0	8,837,000	8,837,000
Library	151,000	128,000	7,087,000	7,366,000
	<u>5,249,000</u>	<u>3,776,000</u>	<u>48,070,000</u>	<u>57,095,000</u>
Excess administration costs	<u>(1,217,580)</u>	<u>(477,840)</u>	<u>(16,200,400)</u>	<u>(17,895,820)</u>
Total facilities and administration costs	<u>4,031,420</u>	<u>3,298,160</u>	<u>31,869,600</u>	<u>39,199,180</u>
Rate elements:				
Building depreciation	4.4%	2.3%	8.7%	
Equipment depreciation	1.5%	1.4%	0.8%	
Amortize Chng - Bldng Capitalization Thrshld	0.5%	0.3%	0.9%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.1%	0.0%	0.1%	
Interest	2.4%	0.0%	0.2%	
Operations & maintenance	4.9%	4.2%	11.8%	
General administration	16.4%	12.9%	19.2%	
Department administration	19.6%	15.4%	21.0%	
Sponsored projects administration	2.5%	2.8%	0.2%	
Student services administration	0.0%	0.0%	17.3%	
Library	1.5%	1.4%	13.9%	
	<u>53.8%</u>	<u>40.7%</u>	<u>94.1%</u>	
Capped rate effect	<u>-12.5%</u>	<u>-5.1%</u>	<u>-31.7%</u>	
Net calculated rate	<u>41.3%</u>	<u>35.6%</u>	<u>62.4%</u>	

	<u>Other On-campus Research</u>	<u>Other Sponsored Activities</u>	<u>Instruction/ Training</u>	<u>Total</u>
Estimated MTDC base FY05	8,875,000	9,057,000	48,764,000	66,696,000
Estimated federal activity rate	<u>58.3%</u>	<u>58.8%</u>	<u>5.9%</u>	<u>20.0%</u>
Estimated federal activity	<u>5,171,000</u>	<u>5,328,000</u>	<u>2,853,000</u>	<u>13,352,000</u>
Calculated rate (Schedule 1a)	<u>43.1%</u>	<u>35.7%</u>	<u>64.5%</u>	
Suggested rate (Schedule 1)	<u>42.2%</u>	<u>35.6%</u>	<u>30.0%</u>	
Potential recovery on federal participation at:				
Calculated rate	<u>2,228,000</u>	<u>1,904,000</u>	<u>1,840,000</u>	<u>5,972,000</u>
Suggested rate	<u>2,182,000</u>	<u>1,897,000</u>	<u>856,000</u>	<u>4,935,000</u>

	<u>Other On-campus Research</u>	<u>Other Sponsored Activities</u>	<u>Instruction/ Training</u>	<u>Total</u>
Estimated MTDC base FY06	9,310,000	9,349,000	49,884,000	68,543,000
Estimated federal activity rate	<u>58.3%</u>	<u>58.8%</u>	<u>5.9%</u>	<u>20.2%</u>
Estimated federal activity	<u>5,424,000</u>	<u>5,500,000</u>	<u>2,918,000</u>	<u>13,842,000</u>
Calculated rate (Schedule 1b)	<u>42.2%</u>	<u>35.5%</u>	<u>63.9%</u>	
Suggested rate (Schedule 1)	<u>42.2%</u>	<u>35.6%</u>	<u>30.0%</u>	
Potential recovery on federal participation at:				
Calculated rate	<u>2,287,000</u>	<u>1,952,000</u>	<u>1,864,000</u>	<u>6,103,000</u>
Suggested rate	<u>2,289,000</u>	<u>1,958,000</u>	<u>875,000</u>	<u>5,122,000</u>

	<u>Other On-campus Research</u>	<u>Other Sponsored Activities</u>	<u>Instruction/ Training</u>	<u>Total</u>
Estimated MTDC base FY07	9,767,000	9,266,000	51,060,000	70,093,000
Estimated federal activity rate	<u>58.3%</u>	<u>58.8%</u>	<u>5.9%</u>	<u>20.2%</u>
Estimated federal activity	<u>5,690,000</u>	<u>5,451,000</u>	<u>2,987,000</u>	<u>14,128,000</u>
Calculated rate (Schedule 1c)	<u>41.3%</u>	<u>35.6%</u>	<u>62.4%</u>	
Suggested rate (Schedule 1)	<u>42.2%</u>	<u>35.6%</u>	<u>30.0%</u>	
Potential recovery on federal participation at:				
Calculated rate	<u>2,351,000</u>	<u>1,940,000</u>	<u>1,864,000</u>	<u>6,155,000</u>
Suggested rate	<u>2,401,000</u>	<u>1,941,000</u>	<u>896,000</u>	<u>5,238,000</u>

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Base

UAA Schedule 3  
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	Other On-campus Research	American Russian Center (1)	Other Sponsored Activities (1)(3)	Instruction/ Training	Other Institutional	Total
<b>Modified Total Direct Costs (MTDC)</b>						
FY94	3,918,734	1,877,898	n/a	40,304,960	11,492,907	57,594,499
FY95	4,399,693	2,776,340	n/a	40,401,758	12,887,332	60,465,123
FY97	4,231,413	1,874,268	n/a	40,711,470	12,858,321	59,675,472
FY00	4,858,280	1,070,327	7,196,344	39,843,156	11,989,625	64,957,732
FY03	7,895,614	2,383,074	8,851,979	47,114,838	12,361,293	78,606,798
FY05 Estimate	8,875,000	n/a	9,057,000	48,764,000	12,872,000	79,568,000
FY06 Estimate	9,310,000	n/a	9,349,000	49,884,000	12,885,000	81,428,000
FY07 Estimate	9,767,000	n/a	9,266,000	51,060,000	12,900,000	82,993,000
<b>Sponsored MTDC Activity</b>						
FY94	2,465,651	1,913,231	n/a	3,171,240	n/a	7,550,122
FY95	3,238,649	2,727,700	n/a	2,875,391	n/a	8,841,740
FY97	2,725,522	1,702,278	n/a	3,926,733	n/a	8,354,533
FY00	3,719,563	998,627	6,955,299	2,889,259	n/a	14,562,748
FY03	6,265,635	2,366,288	8,505,423	4,219,059	n/a	21,356,405
<b>F &amp; A Cost Recovery</b>						
FY94	600,083	358,812	n/a	516,227	n/a	1,475,122
FY95	833,079	605,022	n/a	448,430	n/a	1,886,531
FY97	570,602	453,293	n/a	758,660	n/a	1,782,555
FY00	914,687	240,666	1,115,457	327,762	n/a	2,598,572
FY03	1,504,531	587,122	1,257,493	394,295	n/a	3,743,441
<b>Recovery Ratio</b>						
FY94	24.3%	18.8%	n/a	16.3%	n/a	
FY95	25.7%	22.2% (2)	n/a	15.6%	n/a	
FY97	20.9%	26.6%	n/a	19.3%	n/a	
FY00	24.6%	24.1%	16.0%	11.3%	n/a	
FY03	24.0%	24.8%	14.8%	9.3%	n/a	
<b>Rate History</b>						
Negotiated FY94	34.3%	18.7%	34.3%	20.0%	n/a	
Negotiated FY95	36.2%	21.2%	36.2%	25.0%	n/a	
Negotiated FY96	30.9%	25.1%	30.9%	25.0%	n/a	
Negotiated FY97	32.9%	27.5%	32.9%	25.0%	n/a	
Negotiated FY98	32.9%	24.7%	32.9%	25.0%	n/a	
Negotiated FY99-01	32.7%	29.1%	27.4%	30.0%	n/a	
Negotiated FY02	32.8%	36.0%	30.9%	30.0%	n/a	
Negotiated FY03-04	33.8%	37.3%	32.1%	30.0%	n/a	

(1) Effective FY05, included in other sponsored activities base and rate.

(2) Overcollection corrected in FY95.

(3) Other Sponsored Activities base and rate developed beginning in FY99.

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 On Campus Research by Unit

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	<u>ACIB (1)</u>	<u>ICHS (2)</u>	<u>ENRI</u>	<u>ISER</u>	<u>Justice Center</u>	<u>Other (3)</u>	<u>Total Other On-Campus Research</u>
<b>Modified Total Direct Costs (MTDC)</b>							
FY94	711,560	607,972	1,252,883	1,091,255	255,064	n/a	3,918,734
FY95	825,300	577,320	1,218,373	1,575,566	203,134	n/a	4,399,693
FY97	821,634	595,031	1,214,508	1,410,224	190,016	n/a	4,231,413
FY00	n/a	1,110,911	1,212,304	1,960,992	556,773	17,300	4,858,280
FY03	n/a	948,375	1,621,275	2,716,980	348,383	2,260,601	7,895,614
FY05 Estimate	n/a	974,000	1,879,000	2,944,000	360,000	2,718,000	8,875,000
FY06 Estimate	n/a	991,000	1,986,000	3,003,000	370,000	2,960,000	9,310,000
FY07 Estimate	n/a	1,010,000	2,099,000	3,063,000	385,000	3,210,000	9,767,000
<b>Sponsored MTDC Activity</b>							
FY94	341,965	478,528	762,393	750,836	131,929	n/a	2,465,651
FY95	543,567	493,122	817,379	1,231,566	153,015	n/a	3,238,649
FY97	457,112	469,918	663,640	1,007,943	126,909	n/a	2,725,522
FY00	n/a	993,566	802,175	1,538,751	385,071	n/a	3,719,563
FY03	n/a	947,656	1,238,891	2,065,430	220,399	1,793,259	6,265,635
<b>F &amp; A Cost Recovery</b>							
FY94	17,354	162,137	170,692	204,379	45,521	n/a	600,083
FY95	31,776	165,835	243,073	336,736	55,659	n/a	833,079
FY97	1,830	127,025	164,640	244,565	32,542	n/a	570,602
FY00	n/a	243,071	250,432	298,581	122,603	n/a	914,687
FY03	n/a	281,020	341,967	367,120	71,058	443,366	1,504,531
<b>Recovery Ratio</b>							
FY94	5.1%	33.9%	22.4%	27.2%	34.5% (4)	n/a	
FY95	5.8%	33.6%	29.7%	27.3%	36.4% (5)	n/a	
FY97	0.4%	27.0%	24.8%	24.3%	25.6%	n/a	
FY00	n/a	24.5%	31.2%	19.4%	31.8%	n/a	
FY03	n/a	29.7%	27.6%	17.8%	32.2%	24.7%	

(1) ACIB program eliminated FY99.  
 (2) Formerly called the School of Nursing and Health Sciences (SNHS) and College of Health, Education, and Social Welfare (CHESW).  
 Institute for Circumpolar Health is an organized research institute within the CHESW.  
 (3) Beginning in FY02, a change in definition of research base allows other non-organized research units to use OOC research rate.  
 (4) Excess is due to computational error, actual amount charged was 34.2%.  
 (5) Rate exceeds negotiated rate due to collection at a higher rate from non-Federal sources.

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Pool Costs

UAA Schedule 4  
 19-Apr-04

	Other On-campus Research	American Russian Center (5)	Other Sponsored Activities (5)(6)	Instruction/ Training	Other Institutional	Total
<b>Building Depreciation &amp; Use Charges (1)</b>						
FY94	30,649	6,511	n/a	1,369,829	972,765	2,379,754
FY95	50,131	4,352	n/a	1,619,246	847,884	2,521,613
FY97	51,742	22,049	n/a	1,755,985	863,962	2,693,738
FY00	28,303	39,904	81,272	1,728,882	1,559,413	3,437,774
FY03	263,025	85,364	111,799	4,584,951	4,085,375	9,130,514
FY05 Estimate	427,000	n/a	209,000	4,448,000	3,900,000	8,984,000
FY06 Estimate	427,000	n/a	209,000	4,448,000	3,900,000	8,984,000
FY07 Estimate	427,000	n/a	209,000	4,449,000	3,900,000	8,985,000
<b>Equipment Depreciation &amp; Use Charges (1)</b>						
FY94	66,012	99	n/a	981,321	132,852	1,180,284
FY95	65,508	561	n/a	978,544	162,804	1,207,417
FY97	28,543	380	n/a	618,568	63,072	710,563
FY00	25,626	15,433	20,833	687,251	131,666	880,809
FY03	176,852	1,079	147,955	609,408	205,938	1,141,232
FY05 Estimate	149,000	n/a	127,000	412,000	143,000	831,000
FY06 Estimate	149,000	n/a	127,000	412,000	143,000	831,000
FY07 Estimate	149,000	n/a	127,000	412,000	143,000	831,000
<b>Total Depreciation &amp; Use Charges (1)</b>						
FY94	96,661	6,610	n/a	2,351,150	1,105,617	3,560,038
FY95	115,639	4,913	n/a	2,597,790	1,010,688	3,729,030
FY97	80,285	22,429	n/a	2,374,553	927,034	3,404,301
FY00	53,929	55,337	102,105	2,416,133	1,691,079	4,318,583
FY03	439,877	86,443	259,754	5,194,359	4,291,313	10,271,746
FY05 Estimate	576,000	n/a	336,000	4,860,000	4,043,000	9,815,000
FY06 Estimate	576,000	n/a	336,000	4,860,000	4,043,000	9,815,000
FY07 Estimate	576,000	n/a	336,000	4,861,000	4,043,000	9,816,000
<b>Amrtzn of Change in Bldng Captlzn Thrshld (1)</b>						
FY94	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	0
FY97	n/a	n/a	n/a	n/a	n/a	0
FY00	n/a	n/a	n/a	n/a	n/a	0
FY03	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	49,000	n/a	25,000	484,000	787,000	1,345,000
FY06 Estimate	49,000	n/a	25,000	484,000	787,000	1,345,000
FY07 Estimate	49,000	n/a	25,000	484,000	787,000	1,345,000

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Pool Costs

UAA Schedule 4  
 19-Apr-04

	Other On-campus Research	American Russian Center (5)	Other Sponsored Activities (5)(6)	Instruction/ Training	Other Institutional	Total
Amrtztn of Change in Eqpmt Captlzn Thrshld (1)						
FY94	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	0
FY97	39,287	237	n/a	412,657	78,555	530,736
FY00	39,287	237	n/a	412,657	78,555	530,736
FY03	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	7,000	n/a	5,000	48,000	16,000	76,000
FY06 Estimate	7,000	n/a	5,000	48,000	16,000	76,000
FY07 Estimate	7,000	n/a	5,000	48,000	16,000	76,000
Total Amrtztn of Change in Cptlzn Thrshld (1)						
FY94	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	0
FY97	39,287	237	n/a	412,657	78,555	530,736
FY00	39,287	237	n/a	412,657	78,555	530,736
FY03	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	56,000	n/a	30,000	532,000	803,000	1,421,000
FY06 Estimate	56,000	n/a	30,000	532,000	803,000	1,421,000
FY07 Estimate	56,000	n/a	30,000	532,000	803,000	1,421,000
Interest (2)						
FY94	not available	not available	n/a	not available	not available	0
FY95	not available	not available	n/a	not available	not available	0
FY97	not available	not available	n/a	not available	not available	0
FY00	not available	not available	not available	not available	not available	0
FY03	31,910	0	4,153	67,632	694,539	798,234
FY05 Estimate	279,000	n/a	4,000	95,000	695,000	1,073,000
FY06 Estimate	260,000	n/a	4,000	93,000	695,000	1,052,000
FY07 Estimate	235,000	n/a	4,000	90,000	694,000	1,023,000
Operations & Maintenance (2)						
FY94	128,805	9,201	n/a	5,666,042	3,351,486	9,155,534
FY95	151,408	9,833	n/a	4,619,203	1,766,914	6,547,358
FY97	146,079	46,498	n/a	4,356,429	2,327,422	6,876,428
FY00	170,041	45,843	180,812	4,842,491	5,524,161	10,763,348
FY03	340,971	47,302	222,738	5,494,956	6,586,480	12,692,447
FY05 Estimate	453,000	n/a	376,000	5,790,000	6,732,000	13,351,000
FY06 Estimate	461,000	n/a	382,000	5,881,000	6,813,000	13,537,000
FY07 Estimate	474,000	n/a	391,000	6,024,000	6,946,000	13,835,000

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Pool Costs

UAA Schedule 4  
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	Other On-campus Research	American Russian Center (5)	Other Sponsored Activities (5)(6)	Instruction/ Training	Other Institutional	Total
<b>General Administration</b>						
FY94	594,145	284,721	n/a	6,110,898	1,742,515	8,732,279
FY95	600,871	379,168	n/a	5,517,708	1,760,035	8,257,782
FY97	585,902	259,520	n/a	6,663,071	1,817,296	9,325,789
FY00	695,699	153,274	1,030,507	5,727,620	1,856,585	9,463,685
FY03	1,143,079	319,355	1,161,781	6,283,454	1,799,999	10,707,668
FY05 Estimate	1,483,000	n/a	1,175,000	9,545,000	1,845,000	14,048,000
FY06 Estimate	1,539,000	n/a	1,212,000	9,685,000	1,842,000	14,278,000
FY07 Estimate	1,597,000	n/a	1,198,000	9,824,000	1,839,000	14,458,000
<b>Department Administration (3)</b>						
FY94	n/a	n/a	n/a	n/a	n/a	n/a
FY95	906,058	92,882	n/a	6,468,255	0	7,467,195
FY97	875,771	73,722	n/a	6,505,015	7,350	7,461,858
FY00	938,419	189,196	497,762	5,943,326	23,640	7,592,343
FY03	2,156,319	191,879	1,342,525	12,928,641	76,316	16,695,680
FY05 Estimate	1,827,000	n/a	1,423,000 (7)	10,539,000	87,000	13,876,000
FY06 Estimate	1,874,000	n/a	1,455,000 (7)	10,616,000	86,000	14,031,000
FY07 Estimate	1,918,000	n/a	1,428,000 (7)	10,703,000	85,000	14,134,000
<b>Sponsored Projects Administration (3)</b>						
FY94	n/a	n/a	n/a	n/a	n/a	n/a
FY95	160,616	135,276	n/a	222,836	20,245	538,973
FY97	154,892	96,741	n/a	227,295	145,629	624,557
FY00	124,488	33,422	232,735 (7)	96,699	n/a (7)	487,344
FY03 Estimate	186,000	53,000	200,000 (7)	104,000	n/a (7)	543,000
FY03	193,695	68,467	246,099 (7)	103,520	n/a (7)	611,781
FY05 Estimate	232,000	n/a	269,000	114,000	0	615,000
FY06 Estimate	235,000	n/a	269,000	112,000	0	616,000
FY07 Estimate	242,000	n/a	261,000	112,000	0	615,000
<b>Research Administration (3)</b>						
FY94	1,040,194	155,427	n/a	208,403	16,466	1,420,490
<b>Student Services Admin (4)</b>						
FY94	0	0	n/a	7,177,108	0	7,177,108
FY95	0	0	n/a	7,265,297	0	7,265,297
FY97	0	0	n/a	7,009,268	0	7,009,268
FY00	0	0	0	6,688,675	0	6,688,675
FY03	0	0	0	8,733,352	0	8,733,352
FY05 Estimate	0	n/a	0	8,817,000	0	8,817,000
FY06 Estimate	0	n/a	0	8,824,000	0	8,824,000
FY07 Estimate	0	n/a	0	8,837,000	0	8,837,000

University of Alaska Anchorage (UAA)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Pool Costs

UAA Schedule 4  
 19-Apr-04

	Other On-campus Research	American Russian Center (5)	Other Sponsored Activities (5)(6)	Instruction/ Training	Other Institutional	Total
<b>Library</b>						
FY94	32,386	6,261	n/a	3,920,324 (8)	252,382	4,211,353
FY95	29,743	8,119	n/a	3,492,298 (8)	221,763	3,751,923
FY97	28,412	8,089	n/a	3,976,100 (8)	351,204	4,363,805
FY00	62,611	7,778	79,465	4,033,816 (8)	483,965	4,667,635
FY03	87,233	14,845	86,681	4,739,816 (8)	302,039	5,230,614
FY05 Estimate	152,000	n/a	136,000	7,487,000 (8)	442,000	8,217,000
FY06 Estimate	157,000	n/a	138,000	7,536,000 (8)	441,000	8,272,000
FY07 Estimate	151,000	n/a	128,000	7,087,000 (8)	412,000	7,778,000
<b>Total pool costs</b>						
FY94	1,892,191	462,220	n/a	25,433,925	6,468,466	34,256,802
FY95	1,964,335	630,191	n/a	30,183,387	4,779,645	37,557,558
FY97	1,910,628	507,236	n/a	31,524,388	5,654,490	39,596,742
FY00	2,084,474	485,087	2,123,386	30,161,417	9,657,985	44,512,349
FY03	4,393,084	728,291	3,323,731	43,545,730	13,750,686	65,741,522
FY05 Estimate	5,058,000	n/a	3,749,000	47,779,000	14,647,000	71,233,000
FY06 Estimate	5,158,000	n/a	3,826,000	48,139,000	14,723,000	71,846,000
FY07 Estimate	5,249,000	n/a	3,776,000	48,070,000	14,822,000	71,917,000

- (1) Beginning in FY03, Bldg Depreciation, Equipment Depreciation, Amortization of Remaining Net Book Value of Assets due to Change in Capitalization Threshold for Buildings, and Amortization of Remaining Net Book Value of Assets due to Change in Capitalization Threshold for Equipment will be shown individually on this schedule. Historically, they have all been combined and reported as Depreciation & Use Charges.
- (2) Beginning in FY03, interest costs are included in a separate cost pool. Historically, these costs have been included in the Operations and Maintenance cost pool.
- (3) Beginning in FY95, research administration costs were classified as either sponsored projects administration costs or department administration costs.
- (4) Historically, UA has not included these costs in our report. Beginning in FY03, student services costs will be reported, in order to be consistent between the standard report format and this report. Prior year information is provided for comparison purposes only.
- (5) Effective FY05, included in Other Sponsored Activities base and rate.
- (6) Beginning in FY99, the Other Sponsored Activities base and rate were developed.
- (7) Beginning in FY99, sponsored projects administration is allocated to Other Sponsored Activities and no longer allocated to Other Institutional Activities
- (8) Beginning in FY03, UA is reporting total library costs allocated to Instruction. Library costs are allocated initially to students, employees and other categories based on circulation statistics. The student portion is allocated to instruction, the employee portion is allocated to both indirect and direct activities based on employee salaries and wages, and the other portion is allocated to other institutional activity. The employee allocation results in a second allocation of library cost to the library. Historically, UA has not included the student portion of library costs in the library allocation to instruction in this report. The full allocation of library costs to instruction is included in this report. Historical information has been restated for comparability.

University of Alaska Anchorage (UAA)  
 FY03 Facilities and Administrative Incurred Costs Rate  
 Administrative Costs Capped at 26%

UAA Schedule 5  
 19-Apr-04

	Other On-campus Research	American Russian Center	Other Sponsored Activities	Instruction/ Training	Total
Incurred MTDC base for FY03	7,895,614	2,383,074	8,851,979	47,114,838	66,245,505
Projected MTDC base	6,474,000	1,632,000	5,939,000	40,625,000	54,670,000
Variance between projected and actual MTDC base costs	(1,421,614)	(751,074)	(2,912,979)	(6,489,838)	(11,575,505)
Incurred pool costs:					
Building depreciation	263,025	85,364	111,799	4,584,951	5,045,139
Equipment depreciation	176,852	1,079	147,955	609,408	935,294
Amortize Chng - Bldng Capitalization Thrshld	0	0	0	0	0
Amortize Chng - Eqpmt Capitalization Thrshld	0	0	0	0	0
Interest	31,910	0	4,153	67,632	103,695
Operations & maintenance	340,971	47,302	222,738	5,494,956	6,105,967
General administration	1,143,079	319,355	1,161,781	6,283,454	8,907,669
Department administration	2,156,319	191,879	1,342,525	12,928,641	16,619,364
Sponsored projects administration	193,695	68,467	246,099	103,520	611,781
Student services administration	0	0	0	8,733,352	8,733,352
Library	87,233	14,845	86,681	4,739,816	4,928,575
	4,393,084	728,291	3,323,731	43,545,730	51,990,836
Excess administration costs	(1,440,233)	0	(448,890)	(15,799,109)	(17,688,232)
Total facilities and administration costs	2,952,851	728,291	2,874,841	27,746,621	34,302,604
Rate elements:					
Building depreciation	3.4%	3.6%	1.3%	9.7%	
Equipment depreciation	2.2%	0.0%	1.7%	1.3%	
Amortize Chng - Bldng Capitalization Thrshld	0.0%	0.0%	0.0%	0.0%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.0%	0.0%	0.0%	0.0%	
Interest	0.4%	0.0%	0.0%	0.1%	
Operations & maintenance	4.3%	2.0%	2.5%	11.7%	
General administration	14.5%	13.4%	13.1%	13.3%	
Department administration	27.3%	8.1%	15.2%	27.4%	
Sponsored projects administration	2.4%	2.9%	2.8%	0.2%	
Student services administration	0.0%	0.0%	0.0%	18.5%	
Library	1.1%	0.6%	1.0%	10.1%	
	55.6%	30.6%	37.6%	92.3%	
Capped rate effect	-18.2%	0.0%	-5.1%	-33.4%	
Net calculated rate	37.4%	30.6%	32.5%	58.9%	
Negotiated rate	33.8%	37.3%	32.1%	30.0%	
Variance between negotiated and actual rate	-3.6%	6.7%	-0.4%	-28.9%	

**University of Alaska Southeast**

University of Alaska Southeast (UAS)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Combined Proposed Component Structure for FY05 - FY07  
 Administrative Costs Capped at 26%

	Other On-campus Research	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base for FY05 - FY07	1,629,000	480,000	27,130,000	29,239,000
Estimated pool costs:				
Building Depreciation	87,000	9,000	3,189,000	3,285,000
Equipment Depreciation	21,000	0	99,000	120,000
Amortize Chng - Bldng Capitalization Thrshld	12,000	6,000	600,000	618,000
Amortize Chng - Eqpmt Capitalization Thrshld	3,000	0	24,000	27,000
Interest	0	0	0	0
Operations & maintenance	129,000	6,000	3,247,000	3,382,000
General administration	253,000	75,000	8,387,000	8,715,000
Department administration	204,000	18,000	5,077,000	5,299,000
Sponsored projects administration	0	0	0	0
Student services administration	0	0	5,850,000	5,850,000
Library	63,000	18,000	6,836,000	6,917,000
	<u>772,000</u>	<u>132,000</u>	<u>33,309,000</u>	<u>34,213,000</u>
Excess administration costs	(33,460)	0	(12,260,200)	(12,293,660)
Total facilities and administration costs	<u>738,540</u>	<u>132,000</u>	<u>21,048,800</u>	<u>21,919,340</u>
Rate elements:				
Building Depreciation	5.3%	1.9%	11.7%	
Equipment Depreciation	1.3%	0.0%	0.4%	
Amortize Chng - Bldng Capitalization Thrshld	0.7%	1.3%	2.2%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.2%	0.0%	0.1%	
Interest	0.0%	0.0%	0.0%	
Operations & maintenance	7.9%	1.3%	12.0%	
General administration	15.5%	15.6%	30.9%	
Department administration	12.5%	3.8%	18.7%	
Sponsored projects administration	0.0%	0.0%	0.0%	
Student services administration	0.0%	0.0%	21.6%	
Library	3.9%	3.7%	25.2%	
	<u>47.3%</u>	<u>27.6%</u>	<u>122.8%</u>	
Capped rate effect	-2.0%	0.0%	-45.2%	
Net calculated average rate	45.3%	27.6%	77.6%	
Voluntary Decrease in Rate	-5.3%	0.0%	-47.6%	
Suggested Rate for FY05-FY07	<u>40.0%</u>	<u>27.6%</u>	<u>30.0%</u>	

	Other On-campus Research	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base for FY05	543,000	160,000	8,902,000	9,605,000
Estimated pool costs:				
Building depreciation	29,000	3,000	1,063,000	1,095,000
Equipment depreciation	7,000	0	33,000	40,000
Amortize Chng - Bldng Capitalization Thrshld	4,000	2,000	200,000	206,000
Amortize Chng - Eqpmt Capitalization Thrshld	1,000	0	8,000	9,000
Interest	0	0	0	0
Operations & maintenance	43,000	2,000	1,082,000	1,127,000
General administration	84,000	25,000	2,771,000	2,880,000
Department administration	69,000	6,000	1,685,000	1,760,000
Sponsored projects administration	0	0	0	0
Student services administration	0	0	1,950,000	1,950,000
Library	21,000	6,000	2,277,000	2,304,000
	258,000	44,000	11,069,000	11,371,000
Excess administration costs	(11,820)	0	(4,091,480)	(4,103,300)
Total facilities and administration costs	246,180	44,000	6,977,520	7,267,700
Rate elements:				
Building depreciation	5.3%	1.9%	11.9%	
Equipment depreciation	1.3%	0.0%	0.4%	
Amortize Chng - Bldng Capitalization Thrshld	0.7%	1.3%	2.2%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.2%	0.0%	0.1%	
Interest	0.0%	0.0%	0.0%	
Operations & maintenance	7.9%	1.3%	12.2%	
General administration	15.5%	15.6%	31.1%	
Department administration	12.7%	3.8%	18.9%	
Sponsored projects administration	0.0%	0.0%	0.0%	
Student services administration	0.0%	0.0%	21.9%	
Library	3.9%	3.7%	25.6%	
	47.5%	27.6%	124.3%	
Capped rate effect	-2.2%	0.0%	-45.9%	
Net calculated rate	45.3%	27.6%	78.4%	

University of Alaska Southeast (UAS)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Proposed Component Structure for FY06  
 Administrative Costs Capped at 26%

	Other On-campus Research	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base for FY06	543,000	160,000	9,043,000	9,746,000
Estimated pool costs:				
Building Depreciation	29,000	3,000	1,063,000	1,095,000
Equipment Depreciation	7,000	0	33,000	40,000
Amortize Chng - Bldng Capitalization Thrshld	4,000	2,000	200,000	206,000
Amortize Chng - Eqpmt Capitalization Thrshld	1,000	0	8,000	9,000
Interest	0	0	0	0
Operations & maintenance	43,000	2,000	1,082,000	1,127,000
General administration	84,000	25,000	2,797,000	2,906,000
Department administration	68,000	6,000	1,693,000	1,767,000
Sponsored projects administration	0	0	0	0
Student services administration	0	0	1,950,000	1,950,000
Library	21,000	6,000	2,279,000	2,306,000
	257,000	44,000	11,105,000	11,406,000
Excess administration costs	(10,820)	0	(4,088,820)	(4,099,640)
Total facilities and administration costs	246,180	44,000	7,016,180	7,306,360
Rate elements:				
Building Depreciation	5.3%	1.9%	11.7%	
Equipment Depreciation	1.3%	0.0%	0.4%	
Amortize Chng - Bldng Capitalization Thrshld	0.7%	1.3%	2.2%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.2%	0.0%	0.1%	
Interest	0.0%	0.0%	0.0%	
Operations & maintenance	7.9%	1.3%	12.0%	
General administration	15.5%	15.6%	30.9%	
Department administration	12.5%	3.8%	18.7%	
Sponsored projects administration	0.0%	0.0%	0.0%	
Student services administration	0.0%	0.0%	21.6%	
Library	3.9%	3.7%	25.2%	
	47.3%	27.6%	122.8%	
Capped rate effect	-2.0%	0.0%	-45.2%	
Net calculated rate	45.3%	27.6%	77.5%	

	Other On-campus Research	Other Sponsored Activities	Instruction/ Training	Total
Estimated MTDC base for FY07	543,000	160,000	9,185,000	9,888,000
Estimated pool costs:				
Building Depreciation	29,000	3,000	1,063,000	1,095,000
Equipment Depreciation	7,000	0	33,000	40,000
Amortize Chng - Bldng Capitalization Thrshld	4,000	2,000	200,000	206,000
Amortize Chng - Eqpmt Capitalization Thrshld	1,000	0	8,000	9,000
Interest	0	0	0	0
Operations & maintenance	43,000	2,000	1,083,000	1,128,000
General administration	85,000	25,000	2,819,000	2,929,000
Department administration	67,000	6,000	1,699,000	1,772,000
Sponsored projects administration	0	0	0	0
Student services administration	0	0	1,950,000	1,950,000
Library	21,000	6,000	2,280,000	2,307,000
	257,000	44,000	11,135,000	11,436,000
Excess administration costs	(10,820)	0	(4,079,900)	(4,090,720)
Total facilities and administration costs	246,180	44,000	7,055,100	7,345,280
Rate elements:				
Building Depreciation	5.3%	1.9%	11.5%	
Equipment Depreciation	1.3%	0.0%	0.4%	
Amortize Chng - Bldng Capitalization Thrshld	0.7%	1.3%	2.2%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.2%	0.0%	0.1%	
Interest	0.0%	0.0%	0.0%	
Operations & maintenance	7.9%	1.3%	11.8%	
General administration	15.7%	15.6%	30.7%	
Department administration	12.3%	3.8%	18.5%	
Sponsored projects administration	0.0%	0.0%	0.0%	
Student services administration	0.0%	0.0%	21.2%	
Library	3.8%	3.7%	24.8%	
	47.2%	27.6%	121.2%	
Capped rate effect	-2.0%	0.0%	-44.4%	
Net calculated rate	45.2%	27.6%	76.8%	

	<u>Other On-campus Research</u>	<u>Other Sponsored Activities</u>	<u>Instruction/ Training</u>	<u>Total</u>
Estimated MTDC base FY05	543,000	160,000	8,902,000	9,605,000
Estimated federal activity rate	<u>74.8%</u>	<u>52.2%</u>	<u>17.1%</u>	<u>21.0%</u>
Estimated federal activity	<u>406,000</u>	<u>84,000</u>	<u>1,524,000</u>	<u>2,014,000</u>
Calculated rate (Schedule 1a)	<u>45.3%</u>	<u>27.6%</u>	<u>78.4%</u>	
Suggested rate (Schedule 1)	<u>40.0%</u>	<u>27.6%</u>	<u>30.0%</u>	
Potential recovery on federal participation at:				
Calculated rate	<u>184,000</u>	<u>23,000</u>	<u>1,195,000</u>	<u>1,402,000</u>
Suggested rate	<u>162,000</u>	<u>23,000</u>	<u>457,000</u>	<u>642,000</u>

	<u>Other On-campus Research</u>	<u>Other Sponsored Activities</u>	<u>Instruction/ Training</u>	<u>Total</u>
Estimated MTDC base FY06	543,000	160,000	9,043,000	9,746,000
Estimated federal activity rate	<u>74.8%</u>	<u>52.2%</u>	<u>17.1%</u>	<u>20.9%</u>
Estimated federal activity	<u>406,000</u>	<u>84,000</u>	<u>1,548,000</u>	<u>2,038,000</u>
Calculated rate (Schedule 1b)	<u>45.3%</u>	<u>27.6%</u>	<u>77.5%</u>	
Suggested rate (Schedule 1)	<u>40.0%</u>	<u>27.6%</u>	<u>30.0%</u>	
Potential recovery on federal participation at:				
Calculated rate	<u>184,000</u>	<u>23,000</u>	<u>1,200,000</u>	<u>1,407,000</u>
Suggested rate	<u>162,000</u>	<u>23,000</u>	<u>464,000</u>	<u>649,000</u>

	<u>Other On-campus Research</u>	<u>Other Sponsored Activities</u>	<u>Instruction/ Training</u>	<u>Total</u>
Estimated MTDC base FY07	543,000	160,000	9,185,000	9,888,000
Estimated federal activity rate	<u>74.8%</u>	<u>52.2%</u>	<u>17.1%</u>	<u>20.9%</u>
Estimated federal activity	<u>406,000</u>	<u>84,000</u>	<u>1,572,000</u>	<u>2,062,000</u>
Calculated rate (Schedule 1c)	<u>45.2%</u>	<u>27.6%</u>	<u>76.8%</u>	
Suggested rate (Schedule 1)	<u>40.0%</u>	<u>27.6%</u>	<u>30.0%</u>	
Potential recovery on federal participation at:				
Calculated rate	<u>184,000</u>	<u>23,000</u>	<u>1,207,000</u>	<u>1,414,000</u>
Suggested rate	<u>162,000</u>	<u>23,000</u>	<u>472,000</u>	<u>657,000</u>

University of Alaska Southeast (UAS)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Base

UAS Schedule 3  
 19-Apr-04

	Other On-campus Research (5)	Other Sponsored Activities (5)	Research/Other Sponsored Activities Blended Rate (5)	Instruction/ Training	Other Institutional	Total
<b>Modified Total Direct Costs (MTDC) (1)</b>						
FY94	n/a	n/a	14,525	5,468,319	1,869,369	7,352,213
FY95	n/a	n/a	12,260	5,790,778	1,767,023	7,570,061
FY97	n/a	n/a	188,428	8,767,959	1,424,169	10,380,556
FY00	n/a	n/a	236,725	6,442,056	1,894,064	8,572,845
FY03	n/a	n/a	675,472	9,011,997	1,495,312	11,182,781
FY05 Estimate	543,000	160,000	n/a	8,902,000	1,495,000	11,100,000
FY06 Estimate	543,000	160,000	n/a	9,043,000	1,495,000	11,241,000
FY07 Estimate	543,000	160,000	n/a	9,185,000	1,495,000	11,383,000
<b>Sponsored MTDC Activity</b>						
FY94	n/a	n/a	14,525	503,787	n/a	518,312
FY95	n/a	n/a	12,260	738,062	n/a	750,322
FY97	n/a	n/a	186,080	608,342	n/a	794,422
FY00	n/a	n/a	236,725	561,254	n/a	797,979
FY03	n/a	n/a	584,599	1,667,355	n/a	2,251,954
<b>F &amp; A Cost Recovery</b>						
FY94 (2)	not available	not available	not available	not available	n/a	48,392
FY95 (2)	not available	not available	not available	not available	n/a	110,176
FY97 (2)	n/a	n/a	46,496	95,977	n/a	142,471
FY00 (3)	n/a	n/a	16,316	4,091	n/a	20,407
FY03 (3)	n/a	n/a	160,949	93,811	n/a	254,760
<b>Recovery Ratio</b>						
FY94 (4)	not available	not available	not available	not available	n/a	9.3%
FY95 (4)	not available	not available	not available	not available	n/a	14.7%
FY97 (4)	n/a	n/a	25.0%	15.8%	n/a	17.9%
FY00	n/a	n/a	6.9%	0.7%	n/a	2.6%
FY03	n/a	n/a	27.5%	5.6%	n/a	11.3%
<b>Rate History</b>						
Negotiated FY94	n/a	n/a	(S&W) 63.0%	(MTDC) 20.0%	n/a	
Negotiated FY95	n/a	n/a	(S&W) 63.0%	(MTDC) 25.0%	n/a	
Negotiated FY96	n/a	n/a	(S&W) 63.0%	(MTDC) 25.0%	n/a	
Negotiated FY97	n/a	n/a	(S&W) 63.0%	(MTDC) 25.0%	n/a	
Negotiated FY98	n/a	n/a	(S&W) 63.0%	(MTDC) 25.0%	n/a	
Negotiated FY99-01	n/a	n/a	(MTDC) 35.0%	(MTDC) 30.0%	n/a	
Negotiated FY02	n/a	n/a	(MTDC) 35.0%	(MTDC) 30.0%	n/a	
Negotiated FY03-04	n/a	n/a	(MTDC) 35.0%	(MTDC) 30.0%	n/a	

- (1) For comparability, excludes Juneau satellite costs.  
 (2) S&W (Salaries & Wage Base) recovery.  
 (3) MTDC recovery  
 (4) Calculated on MTDC basis for informational purposes only.  
 (5) A blended base and rate developed beginning in FY99 for research and other sponsored activities. Separate other on-campus research and other sponsored activity base and rate developed beginning FY05

University of Alaska Southeast (UAS)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Pool Costs

UAS Schedule 4  
 19-Apr-04

	Other On-campus Research (5)	Other Sponsored Activities (5)	Research/Other Sponsored Activities Blended Rate (5)	Instruction/ Training	Other Institutional	Total (6)
<b>Bldng Depreciation &amp; Use Charges (1)</b>						
FY94	not available	not available	not available	not available	not available	970,354
FY95	not available	not available	not available	not available	not available	970,354
FY97	not available	not available	not available	not available	not available	983,564
FY00	n/a	n/a	1,361	273,739	371,149	646,249
FY03	n/a	n/a	35,264	1,190,915	838,574	2,064,753
FY05 Estimate	29,000	3,000	n/a	1,063,000	730,000	1,825,000
FY06 Estimate	29,000	3,000	n/a	1,063,000	730,000	1,825,000
FY07 Estimate	29,000	3,000	n/a	1,063,000	730,000	1,825,000
<b>Equip Depreciation &amp; Use Charges (1)</b>						
FY94	not available	not available	not available	not available	not available	294,022
FY95	not available	not available	not available	not available	not available	314,889
FY97	not available	not available	not available	not available	not available	243,844
FY00	n/a	n/a	0	64,014	17,668	81,682
FY03	n/a	n/a	11,396	67,680	16,630	95,706
FY05 Estimate	7,000	0	n/a	33,000	12,000	52,000
FY06 Estimate	7,000	0	n/a	33,000	12,000	52,000
FY07 Estimate	7,000	0	n/a	33,000	12,000	52,000
<b>Total Depreciation &amp; Use Charges (1)</b>						
FY94	not available	not available	not available	not available	not available	1,264,376
FY95	not available	not available	not available	not available	not available	1,285,243
FY97	not available	not available	not available	not available	not available	1,227,408
FY00	n/a	n/a	1,361	337,753	388,817	727,931
FY03	n/a	n/a	46,660	1,258,595	855,204	2,160,459
FY05 Estimate	36,000	3,000	n/a	1,096,000	742,000	1,877,000
FY06 Estimate	36,000	3,000	n/a	1,096,000	742,000	1,877,000
FY07 Estimate	36,000	3,000	n/a	1,096,000	742,000	1,877,000
<b>Amrtztn of Change in Bldng Captlztzn Thrshld (1)</b>						
FY94	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	0
FY97	n/a	n/a	0	0	0	0
FY00	n/a	n/a	0	0	0	0
FY03	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	4,000	2,000	n/a	200,000	449,000	655,000
FY06 Estimate	4,000	2,000	n/a	200,000	449,000	655,000
FY07 Estimate	4,000	2,000	n/a	200,000	450,000	656,000

University of Alaska Southeast (UAS)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Pool Costs

UAS Schedule 4  
 19-Apr-04

	Other On-campus Research (5)	Other Sponsored Activities (5)	Research/Other Sponsored Activities Blended Rate (5)	Instruction/ Training	Other Institutional	Total (6)
<b>Amrtztn of Change in Eqpmt Captlztzn Thrshld (1)</b>						
FY94	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	0
FY97	0	0	0	0	0	0
FY00	0	0	0	0	0	0
FY03	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	1,000	0	n/a	8,000	1,000	10,000
FY06 Estimate	1,000	0	n/a	8,000	1,000	10,000
FY07 Estimate	1,000	0	n/a	8,000	1,000	10,000
<b>Total Amrtztn of Change in Cptlztzn Thrshld (1)</b>						
FY94	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	0
FY97	n/a	n/a	0	0	0	0
FY00	n/a	n/a	0	0	0	0
FY03	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	5,000	2,000	n/a	208,000	450,000	665,000
FY06 Estimate	5,000	2,000	n/a	208,000	450,000	665,000
FY07 Estimate	5,000	2,000	n/a	208,000	451,000	666,000
<b>Interest (2)</b>						
FY94	not available	not available	not available	not available	not available	0
FY95	not available	not available	not available	not available	not available	0
FY97	not available	not available	not available	not available	not available	0
FY00	not available	not available	not available	not available	not available	0
FY03	n/a	n/a	0	0	84,089	84,089
FY05 Estimate	0	0	n/a	0	84,000	84,000
FY06 Estimate	0	0	n/a	0	84,000	84,000
FY07 Estimate	0	0	n/a	0	84,000	84,000
<b>Operations &amp; Maintenance (2)</b>						
FY94	not available	not available	not available	not available	not available	2,131,716
FY95	not available	not available	not available	not available	not available	1,781,894
FY97	not available	not available	not available	not available	not available	2,548,284
FY00	n/a	n/a	35,612	1,538,822	739,923	2,314,357
FY03	n/a	n/a	38,160	1,051,417	1,404,668	2,494,245
FY05 Estimate	43,000	2,000	n/a	1,082,000	1,427,000	2,554,000
FY06 Estimate	43,000	2,000	n/a	1,082,000	1,427,000	2,554,000
FY07 Estimate	43,000	2,000	n/a	1,083,000	1,427,000	2,555,000

University of Alaska Southeast (UAS)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Pool Costs

UAS Schedule 4  
 19-Apr-04

	Other On-campus Research (5)	Other Sponsored Activities (5)	Research/Other Sponsored Activities Blended Rate (5)	Instruction/ Training	Other Institutional	Total (6)
<b>General Administration</b>						
FY94	not available	not available	not available	not available	not available	2,475,582
FY95	not available	not available	not available	not available	not available	2,241,617
FY97	not available	not available	not available	not available	not available	2,035,316
FY00	n/a	n/a	44,217	1,205,557	412,496	1,662,270
FY03	n/a	n/a	105,245	1,408,220	272,215	1,785,680
FY05 Estimate	84,000	25,000	n/a	2,771,000	272,000	3,152,000
FY06 Estimate	84,000	25,000	n/a	2,797,000	273,000	3,179,000
FY07 Estimate	85,000	25,000	n/a	2,819,000	272,000	3,201,000
<b>Department Administration</b>						
FY94	not available	not available	not available	not available	not available	277,255
FY95	not available	not available	not available	not available	not available	287,992
FY97	not available	not available	not available	not available	not available	294,080
FY00	n/a	n/a	19,948	1,899,704	15,790	1,935,442
FY03	n/a	n/a	82,061	3,029,121	0	3,111,182
FY05 Estimate	69,000	6,000	n/a	1,685,000	0	1,760,000
FY06 Estimate	68,000	6,000	n/a	1,693,000	0	1,767,000
FY07 Estimate	67,000	6,000	n/a	1,699,000	0	1,772,000
<b>Sponsored Projects Administration (3)</b>						
FY94	n/a	n/a	n/a	n/a	n/a	0
FY95	n/a	n/a	n/a	n/a	n/a	0
FY97	n/a	n/a	n/a	n/a	n/a	0
FY00	n/a	n/a	n/a	n/a	n/a	0
FY03	n/a	n/a	n/a	n/a	n/a	0
FY05 Estimate	0	0	0	0	0	0
FY06 Estimate	0	0	0	0	0	0
FY07 Estimate	0	0	0	0	0	0
<b>Student Services Administration (4)</b>						
FY94	n/a	n/a	0	not available	0	834,998
FY95	n/a	n/a	0	not available	0	843,461
FY97	n/a	n/a	0	not available	0	852,928
FY00	n/a	n/a	0	1,741,832	0	1,741,832
FY03	0	0	0	1,943,968	0	1,943,968
FY05 Estimate	0	0	n/a	1,950,000	0	1,950,000
FY06 Estimate	0	0	n/a	1,950,000	0	1,950,000
FY07 Estimate	0	0	n/a	1,950,000	0	1,950,000

University of Alaska Southeast (UAS)  
 FY05-FY07 Facilities and Administrative Costs Rate Projections  
 Estimated Pool Costs

UAS Schedule 4  
 19-Apr-04

	Other On-campus Research (5)	Other Sponsored Activities (5)	Research/Other Sponsored Activities Blended Rate (5)	Instruction/ Training	Other Institutional	Total (6)
Library						
FY94	not available	not available	not available	not available	not available	834,998
FY95	not available	not available	not available	not available	not available	843,461
FY97	not available	not available	not available	not available	not available	852,928
FY00	n/a	n/a	4,491	1,083,409 (7)	139,581	1,227,481
FY03	n/a	n/a	25,382	2,279,687 (7)	163,930	2,468,999
FY05 Estimate	21,000	6,000	n/a	2,277,000	165,000	2,469,000
FY06 Estimate	21,000	6,000	n/a	2,279,000	164,000	2,470,000
FY07 Estimate	21,000	6,000	n/a	2,280,000	163,000	2,470,000
Total pool costs						
FY94	not available	not available	not available	not available	not available	6,983,927
FY95	not available	not available	not available	not available	not available	6,440,207
FY97	not available	not available	not available	not available	not available	6,958,016
FY00	n/a	n/a	105,629	7,807,077	1,696,607	9,609,313
FY03	n/a	n/a	297,508	10,971,008	2,780,106	14,048,622
FY05 Estimate	258,000	44,000	n/a	11,069,000	3,140,000	14,511,000
FY06 Estimate	257,000	44,000	n/a	11,105,000	3,140,000	14,546,000
FY07 Estimate	257,000	44,000	n/a	11,135,000	3,139,000	14,575,000

- (1) Beginning in FY03, Bldg Depreciation, Equipment Depreciation, Amortization of Remaining Net Book Value of Assets due to Change in Capitalization Threshold for Buildings, and Amortization of Remaining Net Book Value of Assets due to Change in Capitalization Threshold for Equipment will be shown individually on this schedule. Historically, they have all been combined and reported as Depreciation & Use Charges.
- (2) Beginning in FY03, interest costs are included in a separate cost pool. Historically, these costs have been included in the Operations and Maintenance cost pool.
- (3) UAS did not have activity sufficient to develop Sponsored Projects Administrative costs for FY94-FY04. Beginning in FY05, these costs will be segregated.
- (4) Historically, UA has not included these costs in our report. Beginning in FY03, student services costs will be reported, in order to be consistent between the standard report format and this report. Prior year information is provided for comparison purposes only.
- (5) A blended base and rate developed beginning in FY99 for research and other sponsored activities. Separate other on-campus research and other sponsored activity base and rate developed beginning FY05
- (6) Totals for FY94-FY97 are based on the Simplified Method for Small Institutions and thus cannot be compared with FY00.
- (7) Beginning in FY03, UA is reporting total library costs allocated to Instruction. Library costs are allocated initially to students, employees and other categories based on circulation statistics. The student portion is allocated to instruction, the employee portion is allocated to both indirect and direct activities based on employee salaries and wages, and the other portion is allocated to other institutional activity. The employee allocation results in a second allocation of library cost to the library. Historically, UA has not included the student portion of library costs in the library allocation to instruction this report. The full allocation of library costs to instruction are included in this report. Historical information has been restated for comparability.

University of Alaska Southeast (UAS)  
 FY03 Facilities and Administrative Incurred Costs Rate  
 Administrative Costs Capped at 26%

UAS Schedule 5  
 19-Apr-04

	Research/Other Sponsored Activities Blended Rate	Instruction/ Training	Total
Incurred MTDC base for FY03	675,472	9,011,997	9,687,469
Projected MTDC base	476,000	6,851,000	7,327,000
Variance between projected and actual MTDC base costs	(199,472)	(2,160,997)	(2,360,469)
Incurred pool costs:			
Building depreciation	35,264	1,190,915	1,226,179
Equipment depreciation	11,396	67,680	79,076
Amortize Chng - Bldng Capitalization Thrshld	0	0	0
Amortize Chng - Eqpmt Capitalization Thrshld	0	0	0
Interest	0	0	0
Operations & maintenance	38,160	1,051,417	1,089,577
General administration	105,245	1,408,220	1,513,465
Department administration	82,061	3,029,121	3,111,182
Sponsored projects administration	0	0	0
Student services administration	0	1,943,968	1,943,968
Library	25,382	2,279,687	2,305,069
	297,508	10,971,008	11,268,516
Excess administration costs	(11,683)	(4,038,190)	(4,049,873)
Total facilities and administration costs	285,825	6,932,818	7,218,643
Rate elements:			
Building depreciation	5.2%	13.2%	
Equipment depreciation	1.7%	0.7%	
Amortize Chng - Bldng Capitalization Thrshld	0.0%	0.0%	
Amortize Chng - Eqpmt Capitalization Thrshld	0.0%	0.0%	
Interest	0.0%	0.0%	
Operations & maintenance	5.6%	11.7%	
General administration	15.6%	15.6%	
Department administration	12.1%	33.6%	
Sponsored projects administration	0.0%	0.0%	
Student services administration	0.0%	21.6%	
Library	3.8%	25.3%	
	44.0%	121.7%	
Capped rate effect	-1.7%	-44.8%	
Net calculated rate	42.3%	76.9%	
Negotiated Rate	35.0%	30.0%	
Variance between negotiated and actual rate	-7.3%	-46.9%	

## **Appendix A**

### **Other Interested Agencies**

University of Alaska  
FY05-FY07 Facilities and Administrative Rate Proposal  
Other Interested Federal Agencies

Appendix A

The following are agencies that provided ten percent or more of FY03 federal funding:

National Science Foundation	18.53%	\$	15,644,452
Department Of Education	15.19%	\$	12,821,422
Department Of Defense	10.54%	\$	8,895,128
National Aeronautics & Space Administration	10.24%	\$	8,647,259

## **Appendix B**

### **Explanation for FY05-FY07 Organized Research Proposed Component Changes**

## FY05 - FY07 Facilities and Administrative Costs Rate Projections

## Variance between FY05-FY07 F&amp;A Projection Rates and FY03 F&amp;A Negotiated Rates

## Administrative Costs Capped at 26%

Item	UAF			UAA			UAS		
	FY2003-FY2004	FY05-FY07	%	FY2003-FY2004	FY05-FY07	%	FY2003-FY2004	FY05-FY07	%
	Negotiated Other On-campus Research	Average Proposed Other On-campus Research	Increase (Decrease)	Negotiated Other On-campus Research	Average Proposed Other On-campus Research	Increase (Decrease)	Negotiated Org Research & OSA	Average Proposed Other On-campus Research	Increase (Decrease)
MTDC base	46,692,000	62,996,000	34.9%	6,659,000	9,317,000	39.9%	492,500	703,000	42.7%
Rate elements:									
Building depreciation	5.4%	4.9%	-8.6%	2.1%	4.6%	118.2%	0.8%	4.6%	469.0%
Equipment depreciation	2.6%	0.9%	-65.3%	1.2%	1.6%	33.3%	0.0%	1.0%	new
Amortize Chg - Bldng Capitalization Thrshld	0.0%	0.8%	new	0.0%	0.5%	new	0.0%	0.9%	new
Amortize Chg - Eqp Capitalization Thrshld	0.0%	0.1%	new	0.0%	0.1%	new	0.0%	0.1%	new
Interest <sup>1</sup>	0.8%	0.8%	-5.4%	1.4%	2.8%	97.8%	0.0%	0.0%	0.0%
Operations & maintenance	14.1%	12.6%	-10.8%	1.8%	5.0%	176.1%	14.7%	6.4%	-56.5%
General administration	12.2%	11.7%	-3.7%	16.1%	16.5%	2.7%	20.9%	15.5%	-25.8%
Sponsored projects administration	0.9%	1.2%	31.8%	2.9%	2.5%	-12.7%	0.0%	0.0%	0.0%
Department administration	17.6%	19.3%	9.5%	16.9%	20.1%	19.0%	9.0%	10.5%	17.0%
Student services administration <sup>2</sup>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Library	1.5%	1.4%	-7.1%	1.3%	1.6%	26.3%	2.2%	3.8%	74.6%
	55.0%	53.7%		43.7%	55.1%		47.5%	42.8%	
Capped rate effect	-4.7%	-6.2%		-9.9%	-13.1%		-3.9%	0.0%	
Net actual calculated rate	50.3%	47.5%		33.8%	42.0%		43.7%	42.9%	

<sup>1</sup> Interest was included in the O&M pool rate elements for the FY03 F&A Rate Proposal. It has been split out for this comparison.

<sup>2</sup> Student services administration was not claimed in the FY03 F&A Rate Proposal.

<sup>3</sup> MTDC base is the average of the FY03 and FY04 proposed MTDC bases

The following narrative provides an explanation for the FY05-FY07 proposed organized research component rate changes in excess of 10% compared to the current negotiated organized research rate components for each campus. The FY05-FY07 model will be referred to as the proposed model and the FY03-FY04 model used to develop the current negotiated rates will be referred to as the negotiated model throughout this narrative. In addition, the FY03 incurred cost model will be referred to as the FY03 base year model.

#### University of Alaska Fairbanks (UAF)

The organized research MTDC cost base increased by 53.6% from FY00 to FY03 with organized research sponsored program MTDC expenditures increasing by 63.7% during the same period. The FY03 base year model organized research base was 22.1% greater than the negotiated model base. As a result of this significant increase combined with anticipated future growth, the proposed model MTDC base is 34.9% greater than the current MTDC base in the negotiated model.

For UAF organized research, one proposed rate component increased more than 10% in comparison to the negotiated model and there were two new rate components added to the proposal model. The Sponsored projects administration components increased in excess of 10% in comparison to the respective negotiated model rate components. In addition, amortization of remaining net book value due to revised capitalization thresholds for buildings and equipment are new rate components in the proposal model.

The sponsored projects administration rate component increased from 0.9% to 1.2%. Institutional growth required higher staffing levels in the pre-award and post-award area to handle the increased volume of proposals and awards at UAF. In addition, compliance requirements have increased resulting in the need to have higher staffing levels in order to properly review proposals and administer sponsored awards. The increased growth at UAF in organized research administrative costs had no impact on the federal government due to the 26% cap on administrative costs. UAF's negotiated and proposed administrative rate components exceeded the 26% cap by 4.7% and 6.2%, respectively.

The two new components that have been added to the proposed model include amortization of remaining net book value due to revised capitalization thresholds for buildings and a similar component for equipment. An amount equal to one third of the remaining net book value of all capital assets with acquisition costs less than the revised capitalization thresholds will be amortized over the three year period, FY05-FY07, for F&A purposes. The amortization due to the revised capitalization threshold for buildings, building improvements, infrastructure and other capitalizable assets increased the proposed rate by 0.8%. The amortization due to the revised capitalization levels for equipment increased the proposed rate by 0.1%. See the implementation plan narrative for additional information on this change.

## University of Alaska Anchorage (UAA)

The organized research MTDC base increased 62.5% from FY00 to FY03 with organized research sponsored program MTDC expenditures increasing 68.5% during the same period. The FY03 base year model organized research base was 22.0% greater than the negotiated model base. As a result of this significant increase and anticipated future growth, the proposed model MTDC base is 39.9% greater than the current negotiated rate model MTDC base.

For UAA organized research, six proposed rate components increased more than 10% in comparison to the negotiated model and two new rate components were added to the proposed model. Building depreciation, equipment depreciation, operations and maintenance, interest, department administration, and library increased in excess of 10% in comparison to the respective negotiated model rate components. In addition, amortization of remaining net book value due to revised capitalization thresholds for buildings and equipment are new rate components in the proposal model.

In the proposed model, the functional use survey conducted in FY03 was used to allocate capital asset depreciation, interest and O&M costs to activities. The FY00 functional use space survey was used in the negotiated model. In FY02, University of Alaska (UA) implemented a change in the definition of organized research used at the institution to improve consistency in treatment of similar activities. See the FY02-FY04 F&A Cost Rate Proposal for information on the change in definition. The FY00 original survey data was adjusted for the change in UA's definition of research used in the development of the negotiated model. At UAA, there was an increase in organized research space compared to total assignable square footage (ASF) from 1.69% to 2.14% from the negotiated model to the proposed model. This increase is partially due to the change in definition. According to the FY03 functional use space survey, UAA departments that are not part of an organized research center or institute almost tripled their organized research space compared to the survey information used in the negotiated model. The increase is particularly evident in the College of Arts and Sciences with a significant increase in the number of research laboratories used for research on campus. In addition, ASF and functional use for a new research building at UAA was included in the projection model which increased organized research space up to 2.61% of UAA's total assignable square footage.

The building depreciation organized research rate component increased from 2.1% to 4.6% at UAA. Building depreciation increased by 93.9% from the negotiated model to FY03 base year model due to renovations and changes in space identified as organized research space. It decreased 7.0% for the projection model due to the revised capitalization thresholds. In addition, new building depreciation for FY05-FY07 resulted in an increase in building depreciation allocated to organized research of approximately \$180,000. The net increase in the building depreciation rate component from the negotiated model to the proposed model is the combined result of revised building capitalization thresholds in addition to space changes, new buildings and several renovation projects.

UAA's organized research equipment depreciation rate component increased from 1.2% to 1.6%. Total equipment depreciation decreased in the projection model compared to the negotiated model due to the revised capitalization thresholds. However, equipment depreciation is summarized by responsible department and then allocated using the

statistics developed from the functional use space survey data to all of the responsible department's activities based on ASF by function. The increase in organized research space discussed earlier had a direct impact on the allocation of equipment depreciation.

The operations and maintenance (O&M) organized research proposed rate component, including interest, increased from 3.2% to 7.8% at UAA. Total O&M and interest expense at UAA increased significantly resulting in an increase from FY00 to FY03 of 25.34% while UAA had projected only a 0.3% increase in these costs for that period. The increase in the proposed O&M and interest expense rate components is due to growth in organized research space, new research buildings, and additional funding available for O&M type activities from state appropriations.

UAA's organized research department administration rate component increased from 16.9% to 20.1%. Staffing levels within departments at UAA were increased due to growth in state appropriations and a rise in departmental direct activities. In FY03, an inconsistency was identified in the way that UAA was accounting for department administration within the campus and in comparison to system wide institutional requirements and practice. A correction was made to ensure that costs were accounted for correctly in the FY03 base year model report. UAA department administration costs, beginning in FY04, are properly classified within the accounting system. This correction resulted in increased department administration costs among academic units at UAA and an increase in allocated costs to all bases including organized research. The increased growth at UAA in organized research administrative costs had no impact on the federal government due to the 26% cap on administrative costs. UAA's negotiated and proposed administrative rate components exceeded the 26% cap by 9.9% and 13.1%, respectively.

The library rate component increased from 1.3% to 1.6%. In FY04, UAA renovated the existing library space and added a large addition to the UAA Consortium Library. Increases in depreciation, O&M and interest expenses result in significant growth in pool costs allocated to the library. In addition, FY03 base year model operating costs for the library increased 9.7% compared to the negotiated model. The proposed model uses the FY03 base year model statistics to allocate total library pool costs. The library costs are allocated to students, employees, and other groups using base year circulation statistics. The student portion is allocated 100% to instruction and the other group portion is allocated 100% to OIA. The employee portion is allocated to both direct and indirect activities based on salaries and wages of employees. The secondary allocation of the employee FTE portion of the library allocation to organized research increased from 9.88% to 10.91% due to increases in organized research salary and wages compared to total employee salaries and wages. The significant increases in cost plus the increase in organized research salary and wages in the projection model result in an increase in the organized research library rate component.

The two new components that have been added to the proposed model include amortization of remaining net book value due to revised capitalization thresholds for buildings and a similar component for equipment. An amount equal to one third of the remaining net book value of all capital assets with acquisition costs less than the revised capitalization thresholds will be amortized over the three year period, FY05-FY07, for F&A purposes. The amortization due to the revised capitalization threshold for buildings, building improvements, infrastructure and other capitalizable assets increased the proposed rate by 0.5%. The amortization due to the revised capitalization levels for

equipment increased the proposed rate by 0.1%. See the implementation plan narrative for additional information on this change.

### University of Alaska Southeast (UAS)

UA negotiated a blended organized research and other sponsored activity rate for UAS in FY02-FY04. University of Alaska is proposing separate negotiated rates for organized research and other sponsored activity for UAS. For purposes of this analysis, the current blended negotiated rate components will be compared to a calculated blended rate using UAS's separate proposed organized research and other sponsored activity rate components.

The blended organized research/OSA MTDC cost base at UAS increased by 185.3% from FY00 to FY03 with sponsored program MTDC expenditures increasing by 147.0% during the same period. The FY03 base year model MTDC base was 37.2% greater than the negotiated base. As a result of this significant increase and anticipated future growth, the proposed model blended MTDC base is 42.7% greater than the negotiated MTDC base.

For UAS, four proposed rate components increased more than 10% in comparison to the negotiated model rate components for organized research/OSA and two new rate components were added to the proposed model. Building depreciation, equipment depreciation, department administration and library increased in excess of 10% in comparison to the respective negotiated model rate components. In addition, amortization of remaining net book value due to revised capitalization thresholds for buildings and equipment are new rate components in the proposal model.

The building depreciation component increased from 0.8% to 4.6%. UAS had an increase in total building depreciation of 4%. MTDC base costs increased 47.7% from the negotiated model to the proposed model. This increase in the projected base is reflected in combined organized research/OSA resulting in an increase in building depreciation allocated to these bases. Historically, the functional use survey has not been conducted at the UAS campus due to the size of the campus and their limited sponsored activity. For the negotiated model, building depreciation was allocated to functional areas for UAS on the basis of the salary and wages of the department assigned the space. The list of assigned departments occupying the space at UAS was out-of-date which resulted in no allocation of building depreciation to this direct activity base. Little effort was made at that time to correct the space information since UAS was negotiating a rate that was significantly lower than the calculated rate. In order to have consistency in the allocation methodologies used for the various campuses for space related costs, space was surveyed in FY03 and functionalized at UAS in addition to Statewide (SWS), UAF, and UAA. The functional use survey data from UAS provided a more accurate assignment of costs to benefiting activities in comparison to the methodology used in the negotiated model since it reflects the activities occurring in the space as identified by the occupants.

The equipment depreciation rate component increased from 0.0% to 1.0%. Equipment depreciation is summarized by responsible department and then allocated using statistics gathered through the functional use space survey to all of the responsible department's activities based on ASF by function. The increase in organized

research/OSA space discussed earlier had a direct impact on the allocation of equipment depreciation.

UAS's department administration rate component increased from 9.0% to 10.5%. Staffing levels within departments at UAS were increased due to additional state appropriations and a rise in departmental direct activities. In FY03, an inconsistency was identified in the way that UAS was accounting for department administration within the campus and in comparison to system wide institutional requirements and practice. A correction was made to ensure that costs were accounted for correctly in the FY03 base year report. Beginning in FY04, UAS department administration costs are properly classified within the accounting system. This correction resulted in increased department administration costs at UAS and an increase in allocated costs to all bases including organized research and other sponsored activities.

The library combined organized research and other sponsored activities rate component increased from 2.2% to 3.8% at UAS. Proposed model library costs increased at UAS by 75.6% over negotiated model expenses, but are slightly lower than FY03 base year model costs. The proposed model uses the FY03 base year model statistics to allocate total library pool costs. The library costs are allocated to students, employees, and other groups using base year circulation statistics. The student portion is allocated 100% to instruction and the other group portion is allocated 100% to OIA. The employee portion is allocated to both direct and indirect activities based on salaries and wages of employees. In the proposed model, there is a slight increase of approximately 1% in the employee usage of the library compared to the negotiated model allocation statistic which resulted in a 1% increase in the first step allocation to employees. In addition, there was an increase in the proposed model in organized research/OSA salaries and wages from 3.65% to 5.43% of total salaries and wages from the negotiated model. The increase in the library expenditures, small increase in the number of employee library users, and the large increase in salaries and wages associated with this direct activity resulted in the net increase in the library rate component.

The two new components that have been added to the proposed model include amortization of remaining net book value due to revised capitalization thresholds for buildings and a similar component for equipment. An amount equal to one third of the remaining net book value of all capital assets with acquisition costs less than the revised capitalization thresholds will be amortized over the three year period, FY05-FY07, for F&A purposes. The amortization due to the revised capitalization threshold for buildings, building improvements, infrastructure and other capitalizable assets increased the proposed rate by 0.9%. The amortization due to the revised capitalization levels for equipment increased the proposed rate by 0.1%. See the implementation plan narrative for additional information on this change.

## **Appendix C**

### **Certifications and Assurances**

The University of Alaska  
Certificate of F&A Costs

Appendix C

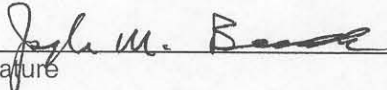
(OMB Circular A21, Section K.2.b)

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 the proposal, dated April 13, 2004 to establish forward pricing F&A costs rate for the period beginning July 1, 2004 through June 30, 2007 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 casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements.
5. The rate proposal is prepared using the same cost accounting practices that are disclosed in the DS-2 including its amendments and revisions, filed with and approved by the cognizant agency.

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

The University of Alaska  
Institution

  
Signature

Vice President for Finance  
Title

April 13, 2004  
Date of Execution

**The University of Alaska**  
**Certificate of Final Indirect Costs**  
(FAR 52.242-4)  
(62 FR 239)


Appendix C

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

1. All costs included in this proposal dated April 13, 2004 to establish final indirect cost rates for July 1, 2004 through June 30, 2007 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, which are unallowable under applicable cost principles of the FAR or its supplements.

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

The University of Alaska  
Institution

  
Signature

Vice President for Finance  
Title

April 13, 2004  
Date of Execution

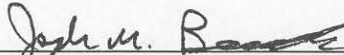
**The University of Alaska  
DFARS 231.303 (1) WAIVER**

Appendix C

I am aware of and understand the provision in section 841 of the National Defense Authorization Act for Fiscal Year 1994 which prohibits implementation of the OMB Circular A-21 26 percent cap on reimbursement of administrative indirect cost for Department of Defense contracts awarded to institutions of higher education on or after November 30, 1993.

The University of Alaska hereby requests a waiver of DFARS 231.303(1) for the period July 1, 2004 through June 30, 2007 to simplify the university's overall management of cost reimbursements under Department of Defense contracts.

University of Alaska  
Institution

  
Signature

Joe Beedle  
Name of Official

Vice President for Finance  
Title

April 13, 2004  
Date of Execution

**The University of Alaska  
Additional Certifications and Assurances**

This is to certify that I have reviewed the University's Facilities and Administrative Cost Proposal dated April 13, 2004 to establish forward pricing facilities and administrative costs for the period July 1, 2004 through June 30, 2007 and attest to the following:

**Statement of Assurance that Federal Funds are not Used to Subsidize Industry and/or Foreign Government Programs** (OMB Circular A-21, Section G.1.a(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** (OMB Circular A-21, Section J.24)

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 as required by this section.

**Certificate of Use Allowance or Depreciation** (OMB Circular A-21, Section J.12.e)

To the best of my knowledge and belief, the use allowance and 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.

**Statement of Assurance that the Proposal is in Compliance with 26% Administrative Cap Requirements** (OMB Circular A-21, Section G.8.a)

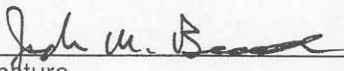
The administrative costs of the University as covered by the relevant parts of Section F of OMB Circular A-21 (General Administration and General Expenses, Department Administration, Sponsored Project Administration) do not exceed 26% of the MTDC base for each negotiated rate in the proposal covered by this certification.

**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.

The University of Alaska

Institution



Signature

Joe Beedle

Name of Official

Vice President for Finance

Title

April 13, 2004

Date of Execution