

BUDGET: 2321 ENERGY SYSTEMS INNOVATION CENTER
PROJECT: 2000 CYBER RESILIENT ENERGY DELIVERY CONSORTIUM
PROGRAM: 11W PROJECT PERIOD: 10/01/15 TO 12/31/17
GRANTING AGENCY: UNIV OF IL FED FLOW ID NUM: 396270

B40 = Excl. List

EXCLUSIONS	
Excluded from F&A	Obj
(29,613.31)	07
(215,501.88)	13
(245,115.19)	

51%-MTDC On-Campus Org Rsrch Fed Negot'd Ra

MTDC Base:		F&A Calc:
283,399.40	Obj	\$ 144,533.69
61,680.40	01	31,457.00
3,584.13	03	1,827.91
23,328.53	04	11,897.55
50,560.25	07	25,785.73
0.00	08	
0.00	13	
422,552.71		215,501.88
		(215,501.88)

Obj	OBJECT	BUDGET	EXPENDITURES	ENCUMBRANCES	FREE BALANCE	CASH BALANCE
00	SALARIES	346,065.00	283,399.40	26,871.19	35,794.41	62,665.60
01	WAGES	0.00	61,680.40	0.00	(61,680.40)	(61,680.40)
03	GOODS,SERV	0.00	3,584.13	0.00	(3,584.13)	(3,584.13)
04	TRAVEL	17,300.00	23,328.53	0.00	(6,028.53)	(6,028.53)
07	BENEFITS	78,059.00	80,173.56	2,961.80	(5,076.36)	(2,114.56)
08	GRANTS	13,072.00	0.00	0.00	13,072.00	13,072.00
13	OVERHEAD	218,896.00	215,501.88	3,394.12	(0.00)	3,394.12
PROJECT TOTAL:		673,392.00	667,667.90	33,227.11	(27,503.01)	5,724.10

	ESTIMATE	REVENUE	VARIANCE	PCT
99 REVENUE	673,392.00	408,323.67	(265,068.33)	61

\$ 0.00 F&A - in agreement.

First Step: Review F&A or Overhead posted on account

TOTAL COSTS	\$ 667,667.90
Less: EXCLUSIONS	(245,115.19)
= MTDC BASE	\$ 422,552.71

Next Step: Figure what Overhead Exp (Obj 13) should be

Take MTDC Base	\$ 422,552.71
times F&A overhead Rate:	0.51
= Overhead Exp should be:	\$ 215,501.88

Final Step: Figure what adjustment posting to Overhead Exp (Obj 13)

= Overhead Exp should be:	\$ 215,501.88
Less current Overhead on Obj 13:	(215,501.88)
Find Any Overhead Exp adjustment:	\$ 0.00

Compare to Object 13 on account.

Query Overhead Base

Base Code: B40

Create Date: ROOT 06/12/02

Last Update: MCMA 06/09/06

Base Code Title: Standard Obj/Subobj's to Exclude from New F&A Base

Include/Exclude Object/Subobject: E

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+----- Object and Subobject Codes -----+
| 03 FK 03 FS 03 GP 03 JM 03 JT 03 FW 06 07 QT 08 09 |
| 10 13 22 WX 03 PX 03 EA 03 EC 03 ED 03 EE 03 FH 03 AM |
+-----+
    
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Comments: This base code is to be used when using standard F&A rates effective 7/1/02 as per the Negotiated Agreement of 2/27/02.
 NOTE: Do not use this base code for those previously under B19 which will be grandfathered under that base through the life of the project.

Command ==>

PF9 = Hel

PF12 = Exi

AS LIST:

	B40	Description of SubObject of Expenditure:
1	03 AM	Patient Care Supplies
2	03 EA	Electricity
3	03 EC	Water
4	03 ED	Sewer
5	03 EE	Garbage Disposal Fee
6	03 FH	Conference Room Rental
7	03 FK	Land And Building Leases
8	03 FS	Rental Of Off-Site Activity Facilities
9	03 FW	Space Rental Other Than Land & Bldg Leases
10	03 GP	Maintenance Of Off-Site Activity Facilities
11	03 JM	Animal Maintenance
12	03 JT	Non-Resident Tuition Expense
13	03 PX	Participant Support Costs
14	06	Capitalized Equipment
15	07 QT	Qualified Tuition Reduction
16	08	SCHOLARSHIPS & Fellowships
17	09	DEBT SERVICE
18	10	Capital Outlay, eg. Buildings
19	13	Overhead (F&A Expense)
20	22 WX	<i>Subcontracts, however: outdated; WSU now uses 3X Objs.</i>

Please see sps.wsu.edu - for Description of Exclusions per negotiated F&A Rate Agreement:

[F&A Rate Agreement](#)

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

BUDGET: 2466 INSTITUTE FOR SHOCK PHYSICS
PROJECT: 0202 DCS Development at Advanced Photon Source
PROGRAM: 11T PROJECT PERIOD: 05/19/14 TO 05/18/19
GRANTING AGENCY: US DEPT OF ENERGY - OAKLAND ID NUM: 543720

OBJE	OBJECT	BUDGET	EXPENDITURES	ENCUMBRANCES	FREE BALANCE	CASH BALANCE
00	SALARIES	2,813,771.23	1,991,798.99	420,560.34	401,411.90	821,972.24
01	WAGES	0.00	129,554.25	0.00	(129,554.25)	(129,554.25)
03	GOODS, SERVC	1,728,238.00	1,057,425.77	22,958.33	647,853.90	670,812.23
04	TRAVEL	240,769.00	209,793.27	0.00	30,975.73	30,975.73
06	EQUIPMENT	10,052,484.00	8,271,658.21	194,095.00	1,586,730.79	1,780,825.79
07	BENEFITS	844,117.78	559,918.01	100,934.45	183,265.32	284,199.77
13	OVERHEAD	1,471,837.00	994,431.01	477,405.99	0.00	477,405.99
14	RESTRICTED	441,545.00	0.00	441,545.00	0.00	441,545.00
16	N-CAP EQUIP	0.00	6,232.00	0.00	(6,232.00)	(6,232.00)
PROJECT TOTAL:		17,592,762.01	13,220,811.51	1,657,499.11	2,714,451.39	4,371,950.50

PROJECT TOTAL: 17,592,762.01 13,220,811.51 1,657,499.11 2,714,451.39 85

	ESTIMATE	REVENUE	VARIANCE	PCT
99 REVENUE	17,592,762.01	13,220,811.51	4,371,950.50	

B40 = Excl. List

EXCLUSIONS

Excluded from F&A
(129,988.01)
(8,271,658.21)
(994,431.01)
(9,396,077.23)

MTDC Base:
1,991,798.99
129,554.25
927,437.76
209,793.27
0.00
559,918.01
0.00
0.00
6,232.00
3,824,734.28

26% - MTDC Off-campus Fed Negot'd Rate

F&A Calc:
\$ 517,867.74
33,684.11
241,133.82
54,546.25
0.00
145,578.68
0.00
0.00
1,620.32
994,430.91 Calculated F&A

(994,431.01)
\$ (0.10) F&A in agreement (except for

First Step: Review F&A or Overhead posted on account

TOTAL COSTS	\$ 13,220,811.51
Less: EXCLUSIONS	(9,396,077.23)
= MTDC BASE	\$ 3,824,734.28

Next Step: Figure what Overhead Exp (Obj 13) should be

Take MTDC Base	\$ 3,824,734.28
times F&A overhead Rate:	0.26
= Overhead Exp should be:	\$ 994,430.91

Final Step: Figure what adjustment posting to Overhead Exp (Obj 13)

= Overhead Exp should be:	\$ 994,430.91
Less current Overhead on Obj 13:	(994,431.01)
Find Any Overhead Exp adjustment:	\$ (0.10) Compare to Object 13 on account.

BUDGET: 3076 CENTER FOR SUSTAINING AGRIC & NATURAL RESOURCES
PROJECT: 4372 PNW REGIONAL CLIMATE CHANGE - C. KRUGER
PROGRAM: 11W PROJECT PERIOD: 02/15/11 TO 12/01/17
GRANTING AGENCY: UNIV OF ID FED ID NUM: 257440

OBJ	OBJECT	BUDGET	EXPENDITURES	ENCUMBRANCES	FREE BALANCE	CASH BALANCE	EXCLUSIONS	OBJE	MTDC Base:	F&A Calc:
00	SALARIES	377,320.00	378,215.32	13,754.83	(14,650.15)	(895.32)		00	378,215.32	\$ 90,675.99
01	WAGES	37,051.00	24,683.47	0.00	12,367.53	12,367.53		01	24,683.47	5,917.79
03	GOODS,SERV	20,277.00	38,018.70	0.00	(17,741.70)	(17,741.70)		03	38,018.70	9,114.87
04	TRAVEL	25,000.00	27,099.75	0.00	(2,099.75)	(2,099.75)		04	27,099.75	6,497.08
07	BENEFITS	122,307.00	147,214.23	3,301.14	(28,208.37)	(24,907.23)		07	147,214.23	35,294.17
13	OVERHEAD	139,521.47	147,497.60	0.00	(7,976.13)	(7,976.13)	(147,497.60)	13	0.00	0.00
PROJECT TOTAL:		721,476.47	762,729.07	17,055.97	(58,308.57)	(41,252.60)	(147,497.60)		615,231.47	147,499.90 Calculated F&A
PRC PROJECT TOTAL:		721476.47	762729.07	17055.97	58308.57-					(147,497.60)
		ESTIMATE	REVENUE	VARIANCE	PCT					
99	REVENUE	721476.47	721476.47	0.00	100					

B02 = Only Exclusion is Obj 13

23.9747% - Total/Modified Total Direct Cost

First Step: Review F&A or Overhead posted on account

TOTAL COSTS	\$ 762,729.07
Less: EXCLUSIONS	(147,497.60)
= MTDC BASE	\$ 615,231.47

Next Step: Figure what Overhead Exp (Obj 13) should be

Take MTDC Base	\$ 615,231.47
times F&A overhead Rate:	0.239747
= Overhead Exp should be:	\$ 147,499.90

Final Step: Figure what adjustment posting to Overhead Exp (Obj 13)

= Overhead Exp should be:	\$ 147,499.90
Less current Overhead on Obj 13:	(147,497.60)
Find Any Overhead Exp adjustment:	\$ 2.30

Compare to Object 13 on account.

\$ 2.30 F&A in agreement-small round