

Municipality of Anchorage

- Alaska –

2022

Merrill Field Airport
Department
Indirect Cost Proposal



Dave Bronson
Mayor

Cheryl Frasca
Director, Office of Management & Budget

Merrill Field Airport Department
2022
INDIRECT COST PROPOSAL

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INTRAGOVERNMENTAL CHARGE-OUT METHODOLOGIES

Merrill Field Airport does not allocate out costs

Certificate of Indirect Costs


This is to certify that I have reviewed the indirect cost proposal submitted herewith and to the best of my knowledge and belief:


- (1) All costs included in this proposal to establish billing or final indirect cost rates for the period of January 1, 2022 through December 31, 2022 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply.¹ Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or a causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare the foregoing is true and correct

Municipality of Anchorage
Anchorage, Alaska

Parrish, Blessing & Associates
Anchorage, Alaska


(Signature)


(Signature)

Cheryl Frasca
Director, Office of Management & Budget
Date of Execution: 3/8/22

William J. Wilks
Preparer
Date of Execution: 3/8/22

¹ Office of Management and Budget, 2CFR Chapter 1 and Chapter 11, Parts 200, 215, 220, 225, and 230. Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards.

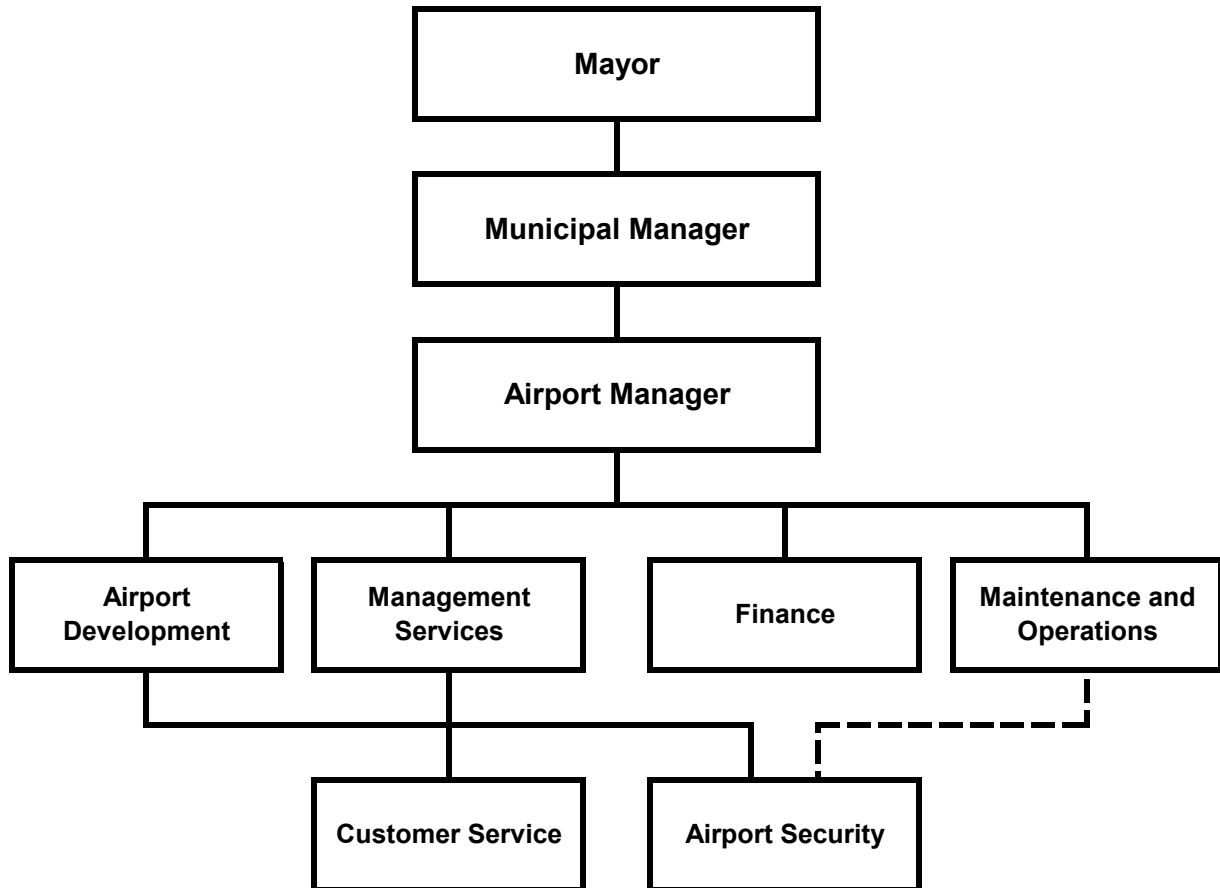
Introduction to Indirect Cost Rate Proposal

This document presents the Indirect Cost Rate Proposal for the Municipality of Anchorage for the period January 1, 2022 through December 31, 2022. This proposal supports our department's claim to indirect costs on grants and contracts with Federal and State government agencies. Costs presented in this proposal are based on calendar year 2020 actual expenses and organizational structure.

One indirect cost rate is developed for each department that charges indirect costs to grants. This percentage of indirect costs is computed based on total direct costs for the department.

Costs included in the indirect cost rates include Intragovernmental Charges (IGCs) from department and division administrative units. Indirect costs also include a share of the allocated central service units' costs as identified in the Municipality of Anchorage's 2022 Central Services Cost Allocation Plan. In addition, IGCs from central service units, department and division charging units have been adjusted to subtract costs that are unallowable according to guidelines presented in the Circular FTA C 5010.1E and the Office of Management and Budget guidance on Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards released December 26, 2013.

Merrill Field Airport



Indirect Cost Rate Computation



Merrill Field Airport Department

Cost Item	Amount
Actual Indirects	\$ 527,668
Allocation of Net Costs (over/underbilled costs) as Indirects from:	
None	-
Total Indirects	\$ 527,668
Base (Allowable Net Directs)	\$ 6,392,363
2022 Rate	8.3%



**Summary of Billing Units (Including Adjustments)
Municipality of Anchorage
Indirect Cost Rate Proposal
Summary of Costs
Using Results as of December 31, 2020**

**Merrill Field Airport
Department**

Fund	Cost Center	Description	Direct Expenditures	IGC Expenditures (Direct and Indirect)	Total Direct and IGC Expenditures	Billings (IGC) and Program Revenues	Net Costs	Adjustment for Billings to Non Chargeout Units	Net Costs, After Adj	Non-Allowable Expense Adj			Allowable Net Costs, After Adj	Allowable IGCs Treated as Indirect Costs (Actual Indirects)	Allowable Net Directs
										Charges from Central Services Plan IGCs	% Not Allowable (from CSP)	From Central Services Plan Within Unit			
231801	124327	Disaster Recovery Merrill Field Airpor	6,476	-	6,476	(52,115)	(45,640)	52,115	6,476	-	4.23%	-	6,476	-	6,476
580000	820000	Merrill Field Airport Operating	4,878,405	579,723	5,458,128	(2,901,401)	2,556,726	2,901,401	5,458,128	456,442	4.23%	19,291	5,427,372	527,668	4,899,704
580800	820000	Merrill Field Airport Operating	134,478	-	134,478	-	134,478	-	134,478	-	4.23%	-	55,677	-	55,677
580900	820000	Merrill Field Airport Operating	2,265,759	-	2,265,759	(2,265,759)	-	2,265,759	2,265,759	-	4.23%	-	879,165	-	879,165
580910	820000	Merrill Field Airport Operating	701,340	-	701,340	(701,340)	-	701,340	701,340	-	4.23%	-	551,340	-	551,340
Total Merrill Field Department			7,986,457	579,723	8,566,180	(5,920,615)	2,645,565	5,920,615	8,566,180	456,442		19,291	6,920,030	527,668	6,392,363

* Cost Centers allocate within department. To avoid double counting, calculations were adjusted to exclude: "Adjustment for Billings to Non-Chargeout units"; "Allowable IGCs Treated as Indirect Costs (Actual Indirects)" and "Allowable Directs"

ALLOCATIONS of UNALLOWABLE COSTS FROM ADMIN UNITS

to be included in recipient Division Rate Calculations, if different from sender division within this department, in the "Allocation of Net Costs (over/underbilled costs) as Indirects from:"

Sender Cost Center	Amount 2020 (Over)/Under Billed	Distribution Percent	Recipient Department	Flow Thru
No cost centers allocate within department	-		Does not allocate	

CSP Cat.	Department	Cost Center Description	Fiscal		Cost		Actuals
			Year	Fund	Center	Acct	
	Merrill Field Airport	Disaster Recovery Merrill Field	2020	231801	124327	530360	1,563.75
	Merrill Field Airport	Disaster Recovery Merrill Field	2020	231801	124327	530380	4,911.80
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501010	687,860.64
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501020	22,286.67
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501035	82,702.14
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501080	143,584.71
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501090	218.95
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501100	201,305.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501105	57,816.95
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501115	213.84
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501118	2,496.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501130	1,506.82
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501140	556.83
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	501160	700.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	511000	43,888.48
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	511010	2,301.77
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	511080	12.60
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	511130	490.33
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	511170	21,508.28
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	511200	1,545.32
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	511380	51,904.91
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	511410	104.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	530020	2,052.47
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	530360	40,540.88
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	530371	1,000.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	530380	12,722.50
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540010	20,269.82
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540030	37.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540050	600.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540170	8,441.65
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540280	4,439.80
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540320	3,742.33
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540360	1,254.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540380	735.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540440	257.01
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540640	51,575.31
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540650	6,184.90
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	550010	2,979.09
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	550080	240,968.76
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	560010	5,408.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	572153	1,947,959.17
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	572155	86,900.87
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	572160	72,649.37
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	572180	783,401.67
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	572200	192,372.03
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	572210	6,317.63
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	580510	62,591.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580800	820000	530380	55,677.40
	Merrill Field Airport	Merrill Field Airport Operating	2020	580800	820000	570180	78,800.95
	Merrill Field Airport	Merrill Field Airport Operating	2020	580900	820000	530380	876,559.24
	Merrill Field Airport	Merrill Field Airport Operating	2020	580900	820000	540640	2,606.25
	Merrill Field Airport	Merrill Field Airport Operating	2020	580900	820000	570180	1,386,593.23
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	501010	349,261.31
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	501020	8,633.70
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	501080	75,997.45
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	501090	120.39
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	501100	86,424.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	501105	29,011.31
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	501115	87.12
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	501130	761.98
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	501140	387.64
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	530380	655.00

CSP			Fiscal		Cost		
Cat.	Department	Cost Center Description	Year	Fund	Center	Acct	Actuals
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	580530	150,000.00
							<u>7,986,457.02</u>

CSP						Cost		
Cat.	Department	Cost Center Description	Fiscal Year	Fund	Center	Acct	Actuals	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600020	2,289.66	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600030	1,774.56	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600050	380.72	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600060	2,328.52	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600080	4,357.92	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600090	3,980.33	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600120	518.99	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600140	205.30	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600150	4,539.24	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600160	7,070.09	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600200	20,128.95	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600220	1,535.19	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600240	4,848.11	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600280	6,562.06	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600290	11,322.18	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600300	52,062.95	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600320	12,979.37	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600330	1,277.41	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600350	135,106.08	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600360	6,118.05	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600370	4,737.93	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600430	5,817.30	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600540	12,618.31	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600570	1,907.80	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600580	7,495.73	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600610	4,879.71	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601580	16,613.62	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601590	12,483.14	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601600	6,492.18	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601820	52,076.80	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601840	1,021.80	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601850	1,568.79	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601880	53,261.76	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601890	98,951.07	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601900	682.89	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601910	2,386.14	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	605530	92.76	
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	605540	17,249.66	
							579,723.07	

CSP				Fiscal	Cost		
Cat.	Department	Cost Center Description	Year	Fund	Center	Acct	Actuals
	Merrill Field Airport	Disaster Recovery Merrill Field	2020	231801	124327	405010	(13,028.77)
	Merrill Field Airport	Disaster Recovery Merrill Field	2020	231801	124327	405150	(39,086.30)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	405020	(24,413.41)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	405100	(158,942.00)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	406625	(1,635.30)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	406640	(76,096.00)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408380	(23.44)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408470	(730,301.74)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408480	(122,861.98)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408490	(6,338.00)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408500	(317,350.23)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408510	(57,948.00)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408515	(366,691.05)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408520	(9,296.55)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408525	(1,500.00)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	408580	(6,841.30)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	440010	(25,517.27)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	450010	(150,000.00)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601550	(294,960.00)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	605550	(550,684.90)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580900	820000	405010	0.01
	Merrill Field Airport	Merrill Field Airport Operating	2020	580900	820000	405100	(2,265,758.73)
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	405100	(701,339.90)
							<u>(5,920,614.86)</u>

CSP							
Cat.	Department	Cost Center Description	Fiscal Year	Fund	Cost Center	Acct	Actuals
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600020	2,289.66
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600030	1,774.56
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600050	380.72
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600060	2,328.52
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600090	3,980.33
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600120	518.99
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600140	205.30
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600150	4,539.24
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600200	20,128.95
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600220	1,535.19
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600240	4,848.11
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600280	6,562.06
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600290	11,322.18
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600300	52,062.95
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600320	12,979.37
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600330	1,277.41
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600350	135,106.08
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600360	6,118.05
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600370	4,737.93
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600430	5,817.30
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600540	12,618.31
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600570	1,907.80
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600580	7,495.73
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600610	4,879.71
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601820	52,076.80
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	601890	98,951.07
							456,442.32

CSP							
Cat.	Department	Cost Center Description	Fiscal Year	Fund	Cost Center	Acct	Actuals
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	540030	37.00
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600080	4,357.92
	Merrill Field Airport	Merrill Field Airport Operating	2020	580000	820000	600160	7,070.09
	Merrill Field Airport	Merrill Field Airport Operating	2020	580800	820000	570180	78,800.95
	Merrill Field Airport	Merrill Field Airport Operating	2020	580900	820000	570180	1,386,593.23
	Merrill Field Airport	Merrill Field Airport Operating	2020	580910	820000	580530	150,000.00
							<u>1,626,859.19</u>