Established Center Rate Worksheet Instructions

***Rate calculation must be based on and designed to recover the Federal Allowable operating cost for the goods and services being provided***

**General Info tab:** Supply information as it applies to your Center(s). Please sure to complete all of the fields.

In the “Changes to Center Description/Site” area, please note in detail any changes to the previously provided (upon the Centers original set-up) center description of services provided for site.

**Salaries tab:** Use to provide the salaries/wages and applicable University Fringe Benefits. Columns A&B, enter the employees name and title; column C, fringe and benefit percentage; column D, the percentage of (FTE) time that the employee works for the center; column E, the total base salary; column F, multiply the center percentage of FTE by the base and then by the fringe benefit rate—*This generates the total salary for the center.* If the center provides multiple services with varying rates, please use the “% FTE for each rate” fields to distribute the total center salary accordingly. Please provide justification in support of the allocation method for varying rates. Add additional rows and columns to reflect personnel or rates in excess of the fields provided.

Administrative and Clerical staff in direct support or management of a center can potentially be included in the rate calculation, and charged to the center operating account; however they will need to meet the criteria of an unlike circumstance, and are not included in the F&A rate proposal (a detailed description of the relevant duties will be required for further assessment).

**Equipment tab:** Used to include the amortization of Center equipment cost individually (greater than) >$5,000. The information requested in the first two columns of the Depreciation schedule is required. The completion of as much of the remaining information would be beneficial (such can be retrieved for the F&A records). Note that the “Depr Start Date” is usually the 1” day of the next calendars quarter after acquisition date. The “Depr End Date” is the depreciation start date plus Useful Life (years). The residual value is the acquisition value minus the useful life (years); and the “Depr in Proposal” is the acquisition cost minus the residual value, divided by the useful life (years). The calculated “Depr in Proposal” will be checked against the Institutions Property Control records, and adjusted accordingly if need be.

**Actual tab:** Used to reflect the Centers actual Federally Allowable operating cost (reflected in the operating account) for the most recently ended fiscal year.

“Salaries and Fringe Benefits” will be auto-populated from the information entered into the “Salaries” tab.

“Services” would include cost like maintenance, repairs, subcontracts, etc. In column A, enter the expense general description (i.e. maintenance) and the total fiscal year cost in column B. If the center provides multiple services with varying rates, you would then use the “Allocation %” fields (row 15, columns D-F).

“Supplies would include cost like all supplies and materials directly related to the good or service provided. Enter the expense the same as you did the budgeted services (description column A, total cost column B); with the necessary allocation of such (via row 22, columns D-F) if the center provides vary services with varying rates.
“Equipment” would include any equipment cost that is individually (less than) <$5,000. These costs are recognized as an expense due to the fact that they are below the University’s capitalization threshold. You would enter them as you did the prior sections (general description column A, total FY cost column B); and allocate accordingly if applicable. The “Equipment Amortization” cost will auto-populate from the information in the “Equipment tab”; you will only need to allocate such accordingly if applicable.

“Overhead Cost” would include other directly related cost such as Administrative & Clerical salaries, travel, and communication expenses. The “Admin & Clerical Salaries” will auto-populate from the information provided on the “salaries” tab; any additional expenses will need to be reflected as those in the prior sections, and allocated accordingly if applicable.

“Subsidy” is where you would reduce the operating cost for any funding (i.e. department, grant) received in the most recently ended fiscal year; and allocate such accordingly if applicable.

The subtotal and total rows for all of these sections will auto-calculate. Feel free to add additional rows and columns if need be; be sure to adjust the subtotal and total fields to include such.

***Please note that the cost entered in the “Actual” tab will be checked against the centers operating account, and adjusted accordingly based on any discrepancies or unallowables identified.***

“# of Annual Units” would reflect the centers output for the operating year (most recently ended fiscal year). This represents what was produced in the FY, based on the previously established rate basis (i.e. units, hours, etc.). Again, if the center provides varying services and varying rates the necessary allocation needs to be applied. Upon the entry of such, the “Actual” rate per unit will auto-calculate; which originates from the actual expenses divided by the actual output (base).

Projected tab: This should reflect the operating cost you anticipate for the center in the upcoming fiscal year. The “Salaries & Fringe Benefits” cost will auto-populate from the information entered into the “Salaries” tab; however you will need to enter the remaining cost using the “Actual” tab as a guide. You have the option to inflate said cost for any anticipated increases in the upcoming year; however you will need to provide justification in support of such.

The “Prior Year Balance” section will reflect any adjustments needed to the upcoming rate for any surpluses/deficits derived from the calculated actual rate for services. This is calculated by taking the billing rate used for the FY minus the calculated actual rate (via “Actual” tab “Rate per unit”), and multiplying such by the actual number of units of output for the FY (via “Actual” tab “# of Annual Units”). The negative result represents an Over-recovery and should reflect a reduction to the projected expenditures. A positive result represents an Under-recovery, and should increase the projected expenses. This should be allocated accordingly if the center provides varying services at varying rates. Provide back-up supporting the totals provided, and any applicable allocations.