

# AUBURN UNIVERSITY

## Rate Development Worksheet

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1. Service Center Name: \_\_\_\_\_  
 Parent Department: \_\_\_\_\_  
 Service Center Account: \_\_\_\_\_

2. Period rate development is effective: From: \_\_\_\_\_  
 (Typically Fiscal Year) To : \_\_\_\_\_

3. Estimated Costs:

a. **Salaries & Wages** (please list all salaries & wages that will be charged to the service center account):

| Name           | Salary | Fringe | Total |
|----------------|--------|--------|-------|
| 1.             |        |        |       |
| 2.             |        |        |       |
| 3.             |        |        |       |
| 4.             |        |        |       |
| 5.             |        |        |       |
| Total Salaries |        |        |       |

b. **Cost of goods sold and other expenses including supplies, services, and miscellaneous expenses** (indicate the type of expense and the estimated amount to be charged to the service center account):

Beginning Inventory (if applicable) \_\_\_\_\_

Add: Purchases \_\_\_\_\_

Less: Ending Inventory \_\_\_\_\_

Cost of Goods Sold

Other Expenses

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_

5. \_\_\_\_\_

Total Other Expenses

- c. **Equipment Depreciation** - Equipment used in Service Centers must be specifically identified to Property Services as Service Center equipment to allow for the inclusion of depreciation in the rate. A depreciation schedule will be provided by Financial Reporting and may be attached for rate calculation/documentation purposes. Any new equipment or other Service Center equipment not included on the depreciation schedule may be listed below.

| Equipment Description | Useful Life | Original Cost | Less Accumulated Depreciation | Current Year Depreciation | Amount Remaining to Depreciate |
|-----------------------|-------------|---------------|-------------------------------|---------------------------|--------------------------------|
|                       |             |               |                               |                           |                                |
|                       |             |               |                               |                           |                                |
|                       |             |               |                               |                           |                                |
| Totals                |             |               |                               |                           |                                |

4. **Total Expenses Calculation:**
- |   |    |       |
|---|----|-------|
| Salaries and Benefits                             | \$ | _____ |
| Cost of Goods Sold (if applicable)                |    | _____ |
| Other Expenses                                    |    | _____ |
| Depreciation Expense (from Financial Reporting)   |    | _____ |
| General Administrative Allocation (if applicable) |    | _____ |
| Over Recovery from prior period (subtract)        |    | _____ |
| Under Recovery from prior period (add)            |    | _____ |
| <br>Total Expenses                                | \$ | _____ |
5. **Estimated Number of Units Produced/Consumed**  
*(please specify units, i.e.. Hours, minutes, pieces, tests)*
- |                              |       |
|------------------------------|-------|
| Sponsored Projects           | _____ |
| Own Department               | _____ |
| Other University Departments | _____ |
| Outside University           | _____ |
| <br>Total Output/Consumption | _____ |
6. **Rate Development:**
- |  |          |
|--|----------|
| Cost per Unit  |          |
| <i>(Divide total expenses by total output/consumption)</i> | \$ _____ |

**Approvals:**

\_\_\_\_\_  
Dean

\_\_\_\_\_  
Service Center Manager

\_\_\_\_\_  
Service Center Committee Representative