

AUBURN UNIVERSITY
Rate Development Worksheet

Pg 1 of 3

1. Service Center Name: _____
Parent Department: _____
Service Center FOAP: _____

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)	_____
 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	_____
 Total Output/Consumption	 _____

6. **Rate Development:**

Cost per Unit	
(Divide total expenses by total output/consumption)	\$ _____

Approvals:

Service Center Manager

Date

Dean

Date

Controller's Office

Date

Reviewed by:

Office of Sponsored Programs

Date

Contract and Grants Accounting

Date