THE UNIVERSITY OF MEMPHIS
Service Center
Rate Development Worksheet

1. Service Center Name: ___________________________________________________________
   Affiliated Department: _________________________________________________________
   Service Center FOAP(A): _______________________________________________________

2. Proposed effective period: 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)- attach sheet, if needed.

<table>
<thead>
<tr>
<th>Name</th>
<th>Salary</th>
<th>Fringe</th>
<th>Total</th>
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<tbody>
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<td>5.</td>
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<tr>
<td>Total Salaries</td>
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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 Financial Reporting 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.

<table>
<thead>
<tr>
<th>Equipment Description</th>
<th>Useful Life</th>
<th>Original Cost</th>
<th>Less Accumulated Depreciation</th>
<th>Current Year Depreciation</th>
<th>Amount Remaining to Depreciate</th>
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<tr>
<td>Totals</td>
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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 $__________________
   Other $__________________

   Total Output/Consumption $__________________

6. Rate Development:
   Cost per Unit $__________________
   (Divide total expenses by total output/consumption) $__________________
Service Center Name: ________________________________

Approvals:

________________________________________________________________________

Service Center Manager Date

________________________________________________________________________

Dean/Director Date

________________________________________________________________________

Financial Reporting Date