

**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.

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 \_\_\_\_\_

Service Center Name: \_\_\_\_\_

- 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.

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 \_\_\_\_\_  
 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**