

# Recharge Operation Workbook

## Version 1.0

This workbook is intended to assist in the calculation and creation of a recharge operation rate packet when establishing new recharge operations or modifying existing recharge operations. Included in this document are instruction on how to enter information into the Recharge Operation Workbook – Version 1.0. The workbook is updated and new versions will be created when necessary. To ensure you are using the most recent version of the workbook, always pull the template from the BIA’s website (<http://budget.ucdavis.edu/rates/>).

Any questions, concerns, or suggestions can be emailed to [recharge@ucdavis.edu](mailto:recharge@ucdavis.edu).

### Suggested Order to Complete Workbook

1. Rate Calculation Sheet
2. Recharge Operation Form
3. History & Projections (*if applicable*)

### Reference Sheet

1. Object Code Lookup

1. Begin by renaming the service titles with the titles of each service or good being provided.

| Recharge Rate Calculation                                                                           |                 |                  |                    |
|-----------------------------------------------------------------------------------------------------|-----------------|------------------|--------------------|
| Please replace service titles by entering a short service name for each service being provided. --> | Testing Service | Analysis Service | Consulting Service |
| What is the nature of the service? (select) -->                                                     | Testing         | Analysis         | Consulting         |

2. Select the nature of the service from the dropdown.

| Recharge Rate Calculation                         |                 |                  |                    |
|---------------------------------------------------|-----------------|------------------|--------------------|
| Service name for each service being provided. --> | Testing Service | Analysis Service | Consulting Service |
| What is the nature of the service? (select) -->   | Testing         | Analysis         | Consulting         |

3. Determine and enter the unit of measurement
  - a. Examples include, but are not limited to:
    - i. Per Test
    - ii. Per Billable Hour
    - iii. Per Square Foot
    - iv. Per Equipment Hour
    - v. Per Student

| Recharge Rate Calculation                         |                 |                  |                    |
|---------------------------------------------------|-----------------|------------------|--------------------|
| Service name for each service being provided. --> | Testing Service | Analysis Service | Consulting Service |
| What is the nature of the service? (select) -->   | Testing         | Analysis         | Consulting         |
| What is the unit of measurement? -->              | per test        | per test         | per billable hour  |

4. If this is an established recharge operation and you would like to include a surplus or deficit plan, enter one year's worth of the surplus or deficit in the Carryforward section. Surpluses will be entered as negative (-) number, reducing the overall allowable expenses. Deficits will be entered as a *positive* (+) number, increasing the overall allowable expenses.

| Carryforward                     | Per Year | Per Year | Per Year |
|----------------------------------|----------|----------|----------|
| (Surplus)/Deficit Reduction Plan |          |          |          |

5. Faculty & Staff Expenses
  - a. List the allowable faculty and staff salaries and benefits that will be included in the rate calculation. Remember, administrative salaries can be included if there is at least 5% being dedicated to a recharge operation.

- b. Update each employee's:
  - i. Name
  - ii. Title Code
  - iii. Job Title
  - iv. Hourly or Salary (*select from dropdown*)
  - v. Hourly or Annual Salary
  - vi. Benefit Percentage
- c. Input the percentage of time each employee is dedicating to each service/good being provided.

| Expenses                  |            |            |                                    |                              |              |                  |                  |                  |
|---------------------------|------------|------------|------------------------------------|------------------------------|--------------|------------------|------------------|------------------|
| Faculty & Staff % of Time | Title Code | Job Title  | Hourly or Salary ( <i>select</i> ) | Hourly or Annual Salary (\$) | Benefits (%) | % of Time Rate 1 | % of Time Rate 2 | % of Time Rate 3 |
| Sarah Sharp               | 3390       | Director   | Salary                             | 98,880.00                    | 38.9%        | 50%              | 25%              | 25%              |
| Charlee O'Donnell         | 9610       | Technician | Salary                             | 68,232.00                    | 51.0%        | 75%              | 25%              |                  |
| Mark Sommers              | 4725       | Biller     | Hourly                             | 27.26                        | 51.0%        | 3%               | 1%               | 1%               |

6. Based on the information provided, a summary of the total cost by employee is provided for your review.

| Faculty & Staff Salary & Benefits | % of Time Rate 1 | % of Time Rate 2 | % of Time Rate 3 |
|-----------------------------------|------------------|------------------|------------------|
| Sarah Sharp Salary                | 49,440           | 24,720           | 24,720           |
| Sarah Sharp Benefits              | 19,232           | 9,616            | 9,616            |
| <b>Sarah Sharp Total</b>          | <b>68,672</b>    | <b>34,336</b>    | <b>34,336</b>    |
| Charlee O'Donnell Salary          | 51,174           | 17,058           | -                |
| Charlee O'Donnell Benefits        | 26,099           | 8,700            | -                |
| <b>Charlee O'Donnell Total</b>    | <b>77,273</b>    | <b>25,758</b>    | -                |
| Mark Sommers Salary               | 1,708            | 569              | 569              |
| Mark Sommers Benefits             | 871              | 290              | 290              |
| <b>Mark Sommers Total</b>         | <b>2,578</b>     | <b>859</b>       | <b>859</b>       |

7. Student Expenses

- a. A section is provided for graduate students and another for undergraduate students. Input the necessary information in each section. Tuition and GSHIP expenses may be included provided they are properly allocated to all benefiting activities the student(s) perform. Students are listed per FTE. Enter the total number of students in their corresponding sections. For example, if you had 5 graduate students being paid \$11 per hour it would look like the screenshot below.

|                                                      |                                         |                              |                |
|------------------------------------------------------|-----------------------------------------|------------------------------|----------------|
| <b>Graduate Student(s) FTE</b>                       | <b>Hourly or Salary (<i>select</i>)</b> | <b>Hourly or Salary (\$)</b> | <b>FTE</b>     |
| Graduate Student(s) % of Time                        | Hourly                                  | \$ 11.00                     | 5.00           |
| <b>Graduate Student(s) Tuition &amp; GSHIP Total</b> |                                         |                              |                |
| Graduate Student(s) Salary                           |                                         |                              | 114,840        |
| Graduate Student(s) Benefits                         |                                         |                              | 1,723          |
| <b>Graduate Student(s) Total</b>                     |                                         |                              | <b>116,563</b> |
| <b>Undergraduate Student(s) FTE</b>                  | <b>Hourly or Salary (<i>select</i>)</b> | <b>Hourly or Salary (\$)</b> | <b>FTE</b>     |
| Undergraduate Students % of Time                     | Hourly                                  |                              |                |
| Undergraduate Students Salary                        |                                         |                              | -              |
| Undergraduate Students Benefits                      |                                         |                              | -              |
| <b>Undergraduate Student(s) Total</b>                |                                         |                              | <b>-</b>       |

8. Travel and Training Expense

- a. One year’s worth of travel and training *necessary* for the performance of the recharge operation, such as to receive a certification necessary to perform certain tests, can be included in rate calculations. Travel or training for the purposed of promoting or marketing is *unallowable* and must be excluded from rate calculations.

|                     |       |
|---------------------|-------|
| Travel & Training * | 1,500 |
|---------------------|-------|

9. Supplies and Other Expenses

- a. The Supplies and Other Expenses are broken down based on the AggieBudget categories. Include all allowable expenses per year under their designated categories. It can be handy to use a formula to calculate the annual cost by multiplying the cost per test or such by the total volume in the Volume (Projections) section. Any category with an asterisk (\*) indicates that that category includes at least one object code that is either allowable with conditions or unallowable. To determine what object codes belong to what categories or if they are allowable, please see the Obj Code Lookup spreadsheet in the Recharge Operation Workbook. More information on this spreadsheet can be found here.

| <b>Supplies &amp; Other Expenses</b>                                        |              |
|-----------------------------------------------------------------------------|--------------|
| Common Goods Assessment *                                                   |              |
| Facilities & Equipment *                                                    |              |
| Gael *                                                                      |              |
| General & Admin Supplies *                                                  | 20           |
| Internal Assessments *                                                      |              |
| Internal Recharge Services & Other *                                        |              |
| IT & Communications Services *                                              |              |
| Maintenance & Repairs *                                                     | 1,000        |
| Medical, Educational & Research Supplies *                                  |              |
| Meeting & Entertainment & Gifts *                                           |              |
| Multicampus Agreements                                                      |              |
| Rents, Leases & Occupancy Costs *                                           |              |
| Scholarships & Fellowships *                                                |              |
| Services & Fees *                                                           |              |
| Sub Awards/Contracts *                                                      |              |
| Temporary Services                                                          |              |
| Utilities *                                                                 |              |
| SUB3 * (to be used only if Dean's Office is Authority with Final Approval ) |              |
| <b>Supplies &amp; Expenses Total</b>                                        | <b>1,020</b> |

10. Equipment Depreciation

- a. All equipment the recharge operation is using must be listed. You may choose to include a copy of the CAMs report for any equipment that is not being depreciated or included in the rate calculation. For equipment being included in the rate calculation, it must be listed and you may include up to one year’s worth of depreciation.

b. Equipment information that must be listed is:

1. Equipment name or title
2. UCOP Tag Number
3. OP Fund (This is the fund the piece of equipment was purchased on)
4. Receive Date
5. Purchase Price
6. Useful Life

| Depreciation Expense        | UCOP Tag Number | OP Fund | Receive Date | Purchase Price (\$) | Useful Life (Yrs) | Elapsed Time (Yrs) | Dep. R1       |
|-----------------------------|-----------------|---------|--------------|---------------------|-------------------|--------------------|---------------|
| Testing Equipment 1         | 693001170       | 3-47113 | 1/12/2018    | \$150,000           | 10                | 0.13               | 15,000        |
| Testing Equipment 2         | 733012335       | 3-40505 | 6/15/2010    | \$ 20,000           | 5                 | 7.71               |               |
| Equipment Title 3           |                 |         |              |                     |                   |                    |               |
| Equipment Title 4           |                 |         |              |                     |                   |                    |               |
| Equipment Title 5           |                 |         |              |                     |                   |                    |               |
| Equipment Title 6           |                 |         |              |                     |                   |                    |               |
| Equipment Title 7           |                 |         |              |                     |                   |                    |               |
| Equipment Title 8           |                 |         |              |                     |                   |                    |               |
| Equipment Title 9           |                 |         |              |                     |                   |                    |               |
| Equipment Title 10          |                 |         |              |                     |                   |                    |               |
| <b>Depreciation Expense</b> |                 |         |              |                     |                   |                    | <b>15,000</b> |

11. Reserve for Improvements (RFI)

- a. One year's worth of RFI can be included in the rate calculation if less than 15% of total revenue comes from Federal contracts and grants.

|                                   |  |
|-----------------------------------|--|
| <b>Reserve for Improvements *</b> |  |
|-----------------------------------|--|

12. Material Pass-Through

- a. A material pass-through can be included in the rate calculation under certain circumstances. If you believe some or all of your expenses are pass-through, please email [recharge@ucdavis.edu](mailto:recharge@ucdavis.edu) to verify before including in rate calculation.

|                                                                 |  |
|-----------------------------------------------------------------|--|
| <b>Material Pass-Through (not included in rate calculation)</b> |  |
|-----------------------------------------------------------------|--|

13. Total Expenses

- a. A summary of the total expenses are listed. If the total does not look correct, you may want to review the information inputted in each section.

|                       |                   |                  |                  |           |
|-----------------------|-------------------|------------------|------------------|-----------|
| <b>Total Expenses</b> | <b>\$ 282,606</b> | <b>\$ 60,953</b> | <b>\$ 35,196</b> | <b>\$</b> |
|-----------------------|-------------------|------------------|------------------|-----------|

14. Volume (Projections)

- a. Volumes must be included in order to properly calculate a rate. Historical actuals are almost always preferred over estimates. Based on the different customer bases available, enter the total annual volumes for each rate calculation.
- b. Customer Bases include:
  - 1. Recharge Customer Base
  - 2. Subsidized Recharge Customer Base
  - 3. Federally-Supported or User Subsidized Recharge Customers
  - 4. External Customer with NUD
  - 5. External Customers with NUD and Markup

| Volume (Projections)                                                     |            |            |            |  |
|--------------------------------------------------------------------------|------------|------------|------------|--|
| Volume Sold to Recharge Customer Base                                    |            |            |            |  |
| Volume Sold to Subsidized Recharge Customer Base                         | 300        | 225        | 100        |  |
| Volume Sold to Federally-Supported or User Subsidized Recharge Customers |            |            |            |  |
| Volume Sold to External Customers (w/NUD)                                | 100        | 75         | 33         |  |
| Volume Sold to External Customers (w/NUD & Markup)                       | 100        | 75         | 33         |  |
| <b>Total Volume</b>                                                      | <b>500</b> | <b>375</b> | <b>167</b> |  |

15. Cost Adjustments

- a. There are three different types of cost adjustments that can be included in a rate calculation.
  - 1. Operational Subsidy
    - a) Enter the total amount of the operational subsidy and the account that will be used. You may wish to use a portion of markup as a subsidy. To do this, you would create a formula to use a portion the markup total in the Profit & Loss section below. We do not suggest using the total amount of markup listed unless you have historical figures justifying the full use.
  - 2. Federal Support/User Subsidy
    - a) When the Feds provide funds to lower the rate charged to Federal customers, the total amount provided would be entered in this section. The account being used to collect and track the Federal Support would be entered in the cell provided below the total.
  - 3. Markup
    - a) You may include a markup for external customers. We suggest marking up to the industry norm to prevent from undercutting the external market. Two options are provided for adding a markup; a percentage or amount per volume.

| Cost Adjustments                        |           |           |           |  |
|-----------------------------------------|-----------|-----------|-----------|--|
| Operational Subsidy Total (\$)          | \$ 21,195 | \$ 4,571  | \$ 2,640  |  |
| Operational Subsidy Account(s)          | 3-TEST123 | 3-TEST123 | 3-TEST123 |  |
| Federal Support/User Subsidy Total (\$) |           |           |           |  |
| Federal Support/User Subsidy Account(s) |           |           |           |  |
| Markup (%)                              | 75%       | 75%       | 75%       |  |
| Markup Per Volume (\$)                  |           |           |           |  |

16. Rate Schedule

- a. Based on all of the information provided, the rates will be calculated and summarized in the rate schedule section. This is a perfect opportunity to review the rates before proceeding to determine if there should be more/less markup included, or a small/large subsidy.

| Rate Schedule                                        |          |        |        |
|------------------------------------------------------|----------|--------|--------|
| Base Recharge Rate                                   | \$ -     | \$ -   | \$ -   |
| Base Recharge Rate (w/ Subsidy)                      | \$ 495   | \$ 142 | \$ 185 |
| Federally-Supported or User Subsidized Recharge Rate | \$ -     | \$ -   | \$ -   |
| External Customer Rate (w/ NUD)                      | \$ 756   | \$ 217 | \$ 282 |
| External Customer Rate (w/ NUD & Markup)             | \$ 1,180 | \$ 339 | \$ 441 |

17. Profit & Loss

- a. The Profit & Loss section is provided as a summary of the total revenue and expenses. A section is included showing the Revenue Returned to Department. That return can be used to cover unallowable expenses, purchase new equipment, or expand operations provided they are used for the recharge operation that generated the funds.

| Profit & Loss                         |                  |                  |                 |
|---------------------------------------|------------------|------------------|-----------------|
| <b>Revenue</b>                        |                  |                  |                 |
| Recharge Revenue                      | \$ 148,368       | \$ 32,000        | \$ 18,478       |
| Income Revenue                        | 113,042          | 24,381           | 14,078          |
| NUD                                   | 38,095           | 8,216            | 4,744           |
| Markup                                | 42,391           | 9,143            | 5,279           |
| <b>Total Revenue</b>                  | <b>341,897</b>   | <b>73,741</b>    | <b>42,580</b>   |
| <b>Expenses</b>                       |                  |                  |                 |
| Operational Expenses                  | 282,606          | 60,953           | 35,196          |
| Subsidy                               | (21,195)         | (4,571)          | (2,640)         |
| NUD (University Portion)              | 19,048           | 4,108            | 2,372           |
| <b>Total Expenses</b>                 | <b>280,458</b>   | <b>60,490</b>    | <b>34,928</b>   |
| <b>Net Income</b>                     | <b>\$ 61,439</b> | <b>\$ 13,251</b> | <b>\$ 7,652</b> |
| <b>Revenue Returned to Department</b> |                  |                  |                 |
| NUD (Department Portion)              | 19,048           | 4,108            | 2,372           |
| Markup                                | 42,391           | 9,143            | 5,279           |
| <b>Total Return to Department</b>     | <b>61,439</b>    | <b>13,251</b>    | <b>7,652</b>    |
| <b>Balance (Surplus)/Deficit</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>     |

The Recharge Operation Form is the primary document that will be turned into a PDF, signed, and sent to [recharge@ucdavis.edu](mailto:recharge@ucdavis.edu) for review and approval, if necessary.

1. General Information

- a. Effective Date: Enter the date that the updated or new rates will take effect.
- b. Effective Fiscal Year: Select from the dropdown, the fiscal year the updated or new rates will take effect.
- c. FIS Organization #: Enter the organization number for the department, college, or school responsible for the recharge operation.
- d. Recharge Org. #: Ideally, each recharge operation will have its own unique organization number created. This makes it much easier to review the entire recharge operation.
- e. College/School: Select from the dropdown, the college or school responsible for the recharge operation.
- f. Recharge Operation Name: Create or enter the name for the entire recharge operation.
- g. Request to: Select from the dropdown the action being conducted.
  - 1. If other, describe the action being conducted in the cell provided below.

**General Information:**

|                          |                                                    |                        |        |
|--------------------------|----------------------------------------------------|------------------------|--------|
| Effective Date:          | 7/1/2019                                           | Effective Fiscal Year: | 2018   |
| FIS Organization #:      | 3-TEST                                             | Recharge Org. #:       | 3-RTST |
| College/School           | College of Agricultural and Environmental Sciences |                        |        |
| Recharge Operation Name: | SHARP LAB TESTING SERVICES                         |                        |        |
| Request to (select):     | Establish New Recharge Rate Activity               |                        |        |
| Other:                   |                                                    |                        |        |

2. Revenue Information

- a. The revenue information is fairly straight forward. For each category provided, select the appropriate dropdown response.

|                                           |     |
|-------------------------------------------|-----|
| <b>Revenue Information:</b>               |     |
| Internal Revenue                          | Yes |
| External Revenue                          | Yes |
| Mandated Service/Good                     | No  |
| Contract & Grants >\$50,000 of Revenue    | Yes |
| Federal Contract & Grants >15% of Revenue | No  |

3. Existing Operation Information

- a. If this is an existing recharge operation, input the necessary data into the corresponding cells.

|                                                                         |  |
|-------------------------------------------------------------------------|--|
| <b>Existing Operation Information:</b>                                  |  |
| Date last approved by BIA/CPA:                                          |  |
| Recharge Fund (if applicable):                                          |  |
| Recharge Object Code (if applicable):                                   |  |
| OP Fund for Depreciation (if applicable):                               |  |
| OP Fund for Reserve for Improvements (if applicable):                   |  |
| Operation generated a (select) that exceeded 15% of operating expenses. |  |

4. Space Information

- a. Please enter the space being utilized by the recharge operation and a percentage of time. If a significant amount of buildings or rooms are being used, you may wish to attach a separate list. If you attach a separate list, note in this section to see the attached document.

**Space Information:**

| Bldg. CAAN | Building Name     | Room # | % of Space |
|------------|-------------------|--------|------------|
| 3921       | Lab Building Test | 200    | 50%        |
|            |                   |        |            |
|            |                   |        |            |
|            |                   |        |            |
|            |                   |        |            |
|            |                   |        |            |

5. Subsidy Information

- a. Using the dropdown, select the appropriate response for each type of subsidy being utilized by the recharge operation.

**Subsidy Information:**

|                                               |     |
|-----------------------------------------------|-----|
| Recharge operation has an Operational Subsidy | Yes |
| Recharge has a Federal Subsidy                | No  |
| Recharge operation has >1 User Subsidy        | No  |

6. Packet and Approval

- a. We included a small section to assist users with determining what should be sent to [recharge@ucdavis.edu](mailto:recharge@ucdavis.edu) and the authority with final approval. Please note, all rate packets must be sent to [recharge@ucdavis.edu](mailto:recharge@ucdavis.edu), even those with the Dean’s Office designated as the Authority with Final Approval. If the Authority with Final Approval is the Recharge Rate Committee Chair, [recharge@ucdavis.edu](mailto:recharge@ucdavis.edu) will route the document for the necessary reviews and approval.

**Based on the information provided, this packet must include:**

- Excel Recharge Operation Workbook (*this workbook*)
- PDF Recharge Operation Form (*this sheet*)

**Based on the information provided, this packet will be approved by**

Recharge Rate Committee Chair

7. Description of Goods or Services Provided

- a. Provide a description of the proposed good(s) and/or service(s), rate methodologies being used, and anticipated users of the good(s) and/or service(s). If you prefer to use a word document and include it in the PDF packet, please note that in this section.

**Description of Goods or Services Provided:**

\* see attached document

8. Additional Information

- a. Provide a brief description of the unit, the service being provided, why the service is necessary, how the service was provided in the past, why the service should be provided by your unit (and not from another campus unit or by the private sector), and any other useful or pertinent information. If you prefer to use a word document and include it in the PDF packet, please note that in this section.

|                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Additional Information:</b>                                                                                                                                                                                                                                                                                  |
| <i>Provide a brief description of the unit, the service being provided, why the service is necessary, how the service was provided in the past, why the service should be provided by your unit (and not from another campus unit or by the private sector), and any other useful or pertinent information.</i> |
| * see attached document                                                                                                                                                                                                                                                                                         |

9. Allowable with Conditions or Unallowable Expenses

- a. If any expenses listed are “Allowable with Conditions” or “Unallowable” (see Obj Code Lookup sheet) you must list them here and provide a justification for why they are necessary for the operations of the services or goods being provided. If you prefer to use a word document and include it in the PDF packet, please note that in this section.

|                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Allowable with Conditions or Unallowable Expenses:</b>                                                                                                                                                                                             |
| <i>If any expenses listed are "Allowable with Conditions" or "Unallowable" (see Obj Code Lookup sheet) you must list them here and provide a justification for why they are necessary for the operations of the services or goods being provided.</i> |
| * see attached document                                                                                                                                                                                                                               |

10. Recharge Operation Budget

- a. Pulled from the information entered on the Rate Calculation sheet, this is the budget that should be entered into KFS to be used as a comparison to actuals.

| Recharge Operation Budget:                               | Testing Service | Analysis Service | Consulting Service |
|----------------------------------------------------------|-----------------|------------------|--------------------|
| <b>Expenses</b>                                          |                 |                  |                    |
| Faculty & Staff Salaries                                 | 102,322         | 42,347           | 25,289             |
| Student Salaries                                         | 114,840         | -                | -                  |
| Benefits                                                 | 47,924          | 18,606           | 9,906              |
| Travel & Training                                        | 1,500           | -                | -                  |
| Other Expenses                                           |                 |                  |                    |
| Common Goods Assessment                                  | -               | -                | -                  |
| Facilities & Equipment                                   | -               | -                | -                  |
| Gael                                                     | -               | -                | -                  |
| General & Admin Supplies                                 | 20              | -                | -                  |
| Internal Assessments                                     | -               | -                | -                  |
| Internal Recharge Services & Other                       | -               | -                | -                  |
| IT & Communications Services                             | -               | -                | -                  |
| Maintenance & Repairs                                    | 1,000           | -                | -                  |
| Medical, Educational & Research Supplies                 | -               | -                | -                  |
| Meeting & Entertainment & Gifts                          | -               | -                | -                  |
| Multicampus Agreements                                   | -               | -                | -                  |
| Rents, Leases & Occupancy Costs                          | -               | -                | -                  |
| Scholarships & Fellowships                               | -               | -                | -                  |
| Services & Fees                                          | -               | -                | -                  |
| SUB Awards/Contracts                                     | -               | -                | -                  |
| Temporary Services                                       | -               | -                | -                  |
| Utilities                                                | -               | -                | -                  |
| Reserve for Improvements & Depreciation                  | 15,000          | -                | -                  |
| Material Pass-Through (not included in rate calculation) | -               | -                | -                  |
| <b>Total Expenses</b>                                    | <b>282,606</b>  | <b>60,953</b>    | <b>35,196</b>      |

## 11. Volume (Projections) & Cost Adjustments

- a. Nothing needs to be done for these two sections. The information is pulled from the Rate Calculation sheet and is available for review after entered there.

| Volume (Projections)                                  |            |            |            |
|-------------------------------------------------------|------------|------------|------------|
| Volume Sold to Recharge Base                          | -          | -          | -          |
| Subsidized Volume Sold to Recharge Base               | 300        | 225        | 100        |
| Volume Sold to Federally-Supported Recharge Customers | -          | -          | -          |
| Volume Sold to External Customers (w/NUD)             | 100        | 75         | 33         |
| Volume Sold to External Customers (w/NUD & Markup)    | 100        | 75         | 33         |
| <b>Total Volume</b>                                   | <b>500</b> | <b>375</b> | <b>167</b> |
| Cost Adjustments                                      |            |            |            |
| Subsidy (\$)                                          | 21,195     | 4,571      | 2,640      |
| Subsidy Account(s)                                    | 3-TEST123  | 3-TEST123  | 3-TEST123  |
| Federal Support (\$)                                  | -          | -          | -          |
| Federal Support/User Subsidy Account(s)               |            |            |            |
| Markup (\$)                                           | 42,391     | 9,143      | 5,279      |

## 12. Rate Schedule

- a. The Rate Schedule section can come in handy if you want to copy and paste the proposed or approved rates into another document or when you publish the rates after approval. It is a summary of the rates pulled from the information entered on the Rate Calculation sheet.

| Rate Schedule                                        | Testing Service<br>(per test) | Analysis<br>Service<br>(per test) | Consulting<br>Service<br>(per billable<br>hour) |
|------------------------------------------------------|-------------------------------|-----------------------------------|-------------------------------------------------|
| Base Recharge Rate                                   | \$ -                          | \$ -                              | \$ -                                            |
| Base Recharge Rate (w/ Subsidy)                      | \$ 495                        | \$ 142                            | \$ 185                                          |
| Federally-Supported or User Subsidized Recharge Rate | \$ -                          | \$ -                              | \$ -                                            |
| External Customer Rate (w/ NUD)                      | \$ 756                        | \$ 217                            | \$ 282                                          |
| External Customer Rate (w/ NUD & Markup)             | \$ 1,180                      | \$ 339                            | \$ 441                                          |

## 13. Profit & Loss

- a. This information is pulled from the Rate Calculation sheet and is available as a summary and for review.

| Profit & Loss                         | Testing Service  | Analysis<br>Service | Consulting<br>Service |
|---------------------------------------|------------------|---------------------|-----------------------|
| <b>Revenue</b>                        |                  |                     |                       |
| Recharge Revenue                      | \$ 148,368       | \$ 32,000           | \$ 18,478             |
| Income Revenue                        | 113,042          | 24,381              | 14,078                |
| NUD                                   | 38,095           | 8,216               | 4,744                 |
| Markup                                | 42,391           | 9,143               | 5,279                 |
| <b>Total Revenue</b>                  | <b>341,897</b>   | <b>73,741</b>       | <b>42,580</b>         |
| <b>Expenses</b>                       |                  |                     |                       |
| Operational Expenses                  | 282,606          | 60,953              | 35,196                |
| Subsidy                               | (21,195)         | (4,571)             | (2,640)               |
| NUD (University Portion)              | 19,048           | 4,108               | 2,372                 |
| <b>Total Expenses</b>                 | <b>280,458</b>   | <b>60,490</b>       | <b>34,928</b>         |
| <b>Net Income</b>                     | <b>\$ 61,439</b> | <b>\$ 13,251</b>    | <b>\$ 7,652</b>       |
| <b>Revenue Returned to Department</b> |                  |                     |                       |
| NUD (Department Portion)              | 19,048           | 4,108               | 2,372                 |
| Markup                                | 42,391           | 9,143               | 5,279                 |
| <b>Total Return to Department</b>     | <b>61,439</b>    | <b>13,251</b>       | <b>7,652</b>          |
| <b>Balance (Surplus)/Deficit</b>      | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ -</b>           |

14. Faculty & Staff Information

- a. The Faculty & Staff information is pulled from the Rate Calculation sheet. It provides a summary of the faculty and staff being included in the rate calculation(s) and their FTE. This is helpful when evaluating the performance of a recharge operation and can be used to compare projected to actual employee time.

| Faculty & Staff Information | FTE Testing Service | FTE Analysis Service | FTE Consulting Service |
|-----------------------------|---------------------|----------------------|------------------------|
| Sarah Sharp                 | 0.50                | 0.25                 | 0.25                   |
| Charlie O'Donnell           | 0.75                | 0.25                 |                        |
| Mark Sommers                | 0.03                | 0.01                 | 0.01                   |
| Employee 4                  |                     |                      |                        |
| Employee 5                  |                     |                      |                        |
| Employee 6                  |                     |                      |                        |
| Employee 7                  |                     |                      |                        |
| Employee 8                  |                     |                      |                        |
| Employee 9                  |                     |                      |                        |
| Employee 10                 |                     |                      |                        |
| <b>Total FTE</b>            | <b>1.28</b>         | <b>0.51</b>          | <b>0.26</b>            |

15. Student Employee Information

- a. Student Employee Information is pulled from the Rate Calculation sheet. It provides a summary of the students being included in the rate calculation(s) and their FTE. This is helpful when evaluating the performance of a recharge operation and can be used to compare projected to actual student employee time.

| Student Employee Information | FTE Testing Service | FTE Analysis Service |
|------------------------------|---------------------|----------------------|
| Graduate Student(s) FTE      | 5.00                |                      |
| Undergraduate Student(s) FTE |                     |                      |
| <b>Total FTE</b>             | <b>5.00</b>         | <b>0.00</b>          |

16. Equipment Depreciation

- a. The Equipment Depreciation section provides a summary of the equipment being used by the recharge operation and the property numbers, which are important for us to ensure equipment is being moved to the 'D' custody code. If equipment is listed, make sure not to hide the detail when creating the PDF for approval. This section is grouped and the detail can be hidden if no equipment is being listed.

| Equipment Depreciation    | Property Number | OP Fund | Receive Date | Purchase Price (\$) | Useful Life (Yrs) | Elapsed Time (Yrs) | Total Depreciation | % of Equip. Used |
|---------------------------|-----------------|---------|--------------|---------------------|-------------------|--------------------|--------------------|------------------|
| Testing Equipment 1       | 693001170       | 3-47113 | 1/12/2018    | \$ 150,000          | 10.00             | 0.13               | \$ 15,000          | 10%              |
| Testing Equipment 2       | 733012335       | 3-40505 | 6/15/2010    | \$ 20,000           | 5.00              | 7.71               | \$ -               | 0%               |
| Equipment Title 3         |                 |         |              |                     |                   |                    | \$ -               | 0%               |
| Equipment Title 4         |                 |         |              |                     |                   |                    | \$ -               | 0%               |
| Equipment Title 5         |                 |         |              |                     |                   |                    | \$ -               | 0%               |
| Equipment Title 6         |                 |         |              |                     |                   |                    | \$ -               | 0%               |
| Equipment Title 7         |                 |         |              |                     |                   |                    | \$ -               | 0%               |
| Equipment Title 8         |                 |         |              |                     |                   |                    | \$ -               | 0%               |
| Equipment Title 9         |                 |         |              |                     |                   |                    | \$ -               | 0%               |
| Equipment Title 10        |                 |         |              |                     |                   |                    | \$ -               | 0%               |
| <b>Total Depreciation</b> |                 |         |              |                     |                   |                    | <b>\$ 15,000</b>   | <b>0.10</b>      |

17. Signature and Statement of Responsibility

- a. Review the Statement of Responsibility before signatures are gathered. Once all information has been entered into the workbook, create a PDF of the Recharge Operation Form and either send around for digital signatures or print for wet signatures. Make sure to list the names and titles of all responsible parties. Any additional contacts may be listed in the section provided.

| Signature and Statement of Responsibility:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                        |                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>I certify to the best of my knowledge that,</p> <ol style="list-style-type: none"> <li>1. The information included is accurate and has been prepared in compliance with current University and Federal policies.</li> <li>2. I understand and take responsibility for recording the costs and associated rebilling credits in this fund, and will pursue rate adjustments in a timely manner to address any surplus or deficit.</li> <li>3. Rates recover full direct costs of operations, and only include costs are necessary to provide goods or services.</li> <li>4. GAEL costs are excluded from recharge activities charged to federal contracts &amp; grants.</li> <li>5. Full NUD is charged to all non-university clients for recharge activities charged to federal contracts &amp; grants.</li> <li>6. Products or services sold to non-university clients are not in competition with local commercial services.</li> <li>7. Federally-funded equipment is excluded from depreciation schedule.</li> <li>8. Verified with A&amp;FS - CPA that the depreciation schedule does not include equipment already captured in a F&amp;A rate. Equipment purchased with Reserve and Replacement funds (OP fund 76%) or Reserve for Improvement funds does not need to be verified as it is excluded from F&amp;A rates.</li> <li>9. PFI is included in rate calculation and a schedule of projection use is included.</li> <li>10. Activities with a prior year surplus or deficit that exceeds 15% of operating expenses have proposed resolution included in rate calculation.</li> <li>11. Subsidies are clearly identified in rate calculation and on accounts in KFS.</li> </ol> |                                                                                                                                                                                        |                                                                                                                                                                                                       |
| <b>Individual Responsible for the Financial Management of the Service Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                        |                                                                                                                                                                                                       |
| <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Please Print Name and Title</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Email</i></p> | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Signature &amp; Date</i></p> |
| <b>Director, MSO, or CAO</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                        |                                                                                                                                                                                                       |
| <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Please Print Name and Title</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Email</i></p> | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Signature &amp; Date</i></p> |
| <b>Department Chair (optional depending on college)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                        |                                                                                                                                                                                                       |
| <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Please Print Name and Title</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Email</i></p> | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Signature &amp; Date</i></p> |
| <b>Dean or Department Head</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                        |                                                                                                                                                                                                       |
| <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Please Print Name and Title</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Email</i></p> | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Signature &amp; Date</i></p> |
| <b>Additional Contact(s): (Please identify who we should contact with questions)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                        |                                                                                                                                                                                                       |
| <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Please Print Name and Title</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Email</i></p> |                                                                                                                                                                                                       |
| <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Please Print Name and Title</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div style="border: 1px solid black; height: 20px; background-color: #f0f0f0; margin-bottom: 5px;"></div> <p style="font-size: small; text-align: center; margin: 0;"><i>Email</i></p> |                                                                                                                                                                                                       |
| <p>Please return signed form to: <a href="mailto:Recharge@ucdavis.edu">Recharge@ucdavis.edu</a>. Digital signatures are encouraged.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                        |                                                                                                                                                                                                       |



The Object Code Lookup sheet is a reference sheet. It provides a way to users to determine what object codes belong in what category. It also provides information on the allowability of the expense and possible conditions that must be met to be considered allowable.

1. Object Code Lookup

- a. If any category on the Rate Calculation sheet has an asterisk (\*), it means that at least one object code in that category is allowable with conditions or unallowable. If you are not sure if an expense is allowable, search for the object code using the dropdown filter. All expenses considered allowable with conditions or unallowable must be justified on the Recharge Operation Form in the section provided.

| AggieBudget Categories |                          |                     |                                    |                             |                                                                                                                                                                                                                                                                                                                          |
|------------------------|--------------------------|---------------------|------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Obj                    | Obj Desc                 | Object Consolidatic | Category                           | Allowable?                  | Condition(s)                                                                                                                                                                                                                                                                                                             |
| 1996                   | GAEL ASSESSMENT DEFAULTS | SUB3                | Internal Recharge Services & Other | Allowable with Condition(s) | No recharge revenue can come from federal contracts or grants.                                                                                                                                                                                                                                                           |
| 2000                   | IN STATE TRAVEL          | SUB5                | Travel & Training                  | Allowable with Condition(s) | All travel should be necessary for recharge operations, such as traveling for a required certification. Travel for the purpose of promoting, advertising, or marketing is unallowable. Travel expenses should be appropriately allocated to all accounts/activities benefited, including departmental research/teaching. |
| 2010                   | IN STATE TRAVEL M&IE     | SUB5                | Travel & Training                  | Allowable with Condition(s) | All travel should be necessary for recharge operations, such as traveling for a required certification. Travel for the purpose of promoting, advertising, or marketing is unallowable. Travel expenses should be appropriately allocated to all accounts/activities benefited, including departmental research/teaching. |
| 2020                   | IN STATE TRAVEL LODGING  | SUB5                | Travel & Training                  | Allowable with Condition(s) | All travel should be necessary for recharge operations, such as traveling for a required certification. Travel for the purpose of promoting, advertising, or marketing is unallowable. Travel expenses should be appropriately allocated to all accounts/activities benefited, including departmental research/teaching. |
| 2030                   | IN STATE CAR RENTAL/FUEL | SUB5                | Travel & Training                  | Allowable with Condition(s) | All travel should be necessary for recharge operations, such as traveling for a required certification. Travel for the purpose of promoting, advertising, or marketing is unallowable. Travel expenses should be appropriately allocated to all accounts/activities benefited, including departmental research/teaching. |

Note: If any object code is not listed that you believe should be, please email us at [recharge@ucdavis.edu](mailto:recharge@ucdavis.edu).