

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.

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
Sarah Sharp Total	68,672	34,336	34,336
Charlee O'Donnell Salary	51,174	17,058	-
Charlee O'Donnell Benefits	26,099	8,700	-
Charlee O'Donnell Total	77,273	25,758	-
Mark Sommers Salary	1,708	569	569
Mark Sommers Benefits	871	290	290
Mark Sommers Total	2,578	859	859

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.

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

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
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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.

Supplies & 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 *	
SUB3 * (to be used only if Dean's Office is Authority with Final Approval)	
Supplies & Expenses Total	1,020

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							
Depreciation Expense							15,000

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.

Reserve for Improvements *	<input type="text"/>
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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 to verify before including in rate calculation.

Material Pass-Through (not included in rate calculation)	<input type="text"/>
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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.

Total Expenses	\$ 282,606	\$ 60,953	\$ 35,196	\$
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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	
Total Volume	500	375	167	

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			
Revenue			
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
Total Revenue	341,897	73,741	42,580
Expenses			
Operational Expenses	282,606	60,953	35,196
Subsidy	(21,195)	(4,571)	(2,640)
NUD (University Portion)	19,048	4,108	2,372
Total Expenses	280,458	60,490	34,928
Net Income	\$ 61,439	\$ 13,251	\$ 7,652
Revenue Returned to Department			
NUD (Department Portion)	19,048	4,108	2,372
Markup	42,391	9,143	5,279
Total Return to Department	61,439	13,251	7,652
Balance (Surplus)/Deficit	\$ -	\$ -	\$ -

The Recharge Operation Form is the primary document that will be turned into a PDF, signed, and sent to 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.

Revenue Information:	
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.

Existing Operation Information:	
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 and the authority with final approval. Please note, all rate packets must be sent to 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 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.

Additional Information:
<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.

Allowable with Conditions or Unallowable Expenses:
<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
Expenses			
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)	-	-	-
Total Expenses	282,606	60,953	35,196

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
Total Volume	500	375	167
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 (per test)	Analysis Service (per test)	Consulting Service (per billable 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 Service	Consulting Service
Revenue			
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
Total Revenue	341,897	73,741	42,580
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Operational Expenses	282,606	60,953	35,196
Subsidy	(21,195)	(4,571)	(2,640)
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Markup	42,391	9,143	5,279
Total Return to Department	61,439	13,251	7,652
Balance (Surplus)/Deficit	\$ -	\$ -	\$ -

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			
Total FTE	1.28	0.51	0.26

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		
Total FTE	5.00	0.00

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%
Total Depreciation							\$ 15,000	0.10

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.