**PLEASE READ:** Highlighted cells designate areas for original data input.

Do not enter data into unhighlighted cells -- these fields automatically fill in from the input on the supporting tabs or are formulas that automatically calculate.

**EXPENSES**

1. **Direct Costs**
   - Salaries & Wages: $27,600
   - Fringe Benefits: $8,970
   - Materials & Supplies: $6,394
   - Costs of Goods Sold: 
   - Maintenance Contracts: $20,600
   - Other (please specify) (travel, repairs, etc.): 
   - Total Direct Costs: $63,564

2. Operating Reserve (<= 16.67% direct costs) *
3. Equipment Depreciation: $8,929

**Total Expense to be Recovered:** $72,493

4. Subsidies, Deficit, Surplus: $(7,650)

**Net Expense to be Recovered:** $64,843

5. **Annual Utilization**
   - Machine hours: 1,064

6. **Calculated Billing Rate (rounded up nearest $):** $61

**Revenues**

7. External (Cash, Check, or Credit types): 
   - $ 

8. Internal (charged to a UNM Index): $64,904

**Total Revenue:** $64,904

---

**FY12 Notes**

Projected in FY12 a 15% increase in lab test requests; FY11 925 * 1.15 = 1,064 machine hours

Surplus Example ISC FY12 Rate Development completed SUMMARY

Approved, Controller: Date: 9/23/2010
<table>
<thead>
<tr>
<th>% of Time</th>
<th>Title / Description</th>
<th>Annual Salary</th>
<th>Salary Allocated</th>
<th>Amount Allocated to:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Rate 1</td>
</tr>
<tr>
<td>60%</td>
<td>Lab Tech</td>
<td>$32,000.00</td>
<td>$19,200.00</td>
<td>100%</td>
</tr>
<tr>
<td>30%</td>
<td>Lab Tech</td>
<td>$28,000.00</td>
<td>$8,400.00</td>
<td>100%</td>
</tr>
<tr>
<td>Total Salaries &amp; Wages Allocated</td>
<td>$60,000.00</td>
<td>$27,600.00</td>
<td>$27,600.00</td>
<td>$ -</td>
</tr>
</tbody>
</table>

(Note: It is not necessary to list individual personnel. You can list, for example, 5 lab techs, 4 admin support, etc.)

FY12 Assumption - % time in ISC to increase due to 15% increase for service in FY12
Change Lab Techs to 60% and 30%
### Service Center Fringe Benefits Worksheet

<table>
<thead>
<tr>
<th>% of Time</th>
<th>Title / Description</th>
<th>Total Fringe Benefits</th>
<th>Amount of Fringe Allocated</th>
<th>Rate 1</th>
<th>Rate 2</th>
<th>Rate 3</th>
<th>Rate 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>60%</td>
<td>Lab Tech</td>
<td>$10,400.00</td>
<td>$6,240.00</td>
<td>100%</td>
<td>$6,240.00</td>
<td>0%</td>
<td>$0</td>
</tr>
<tr>
<td>30%</td>
<td>Lab Tech</td>
<td>$9,100.00</td>
<td>$2,730.00</td>
<td>100%</td>
<td>$2,730.00</td>
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<tr>
<td>Total Benefits &amp; Benefits Allocated</td>
<td>$19,500.00</td>
<td>$8,970.00</td>
<td>$8,970.00</td>
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</tbody>
</table>

Note: FY11 - check FY11 Budget Guidelines for Fringe % based on salary range. Use the % in the cell formula under the Total Fringe Benefits column.
### Listing of Materials and Supplies

<table>
<thead>
<tr>
<th>Description of Material / Supply</th>
<th>Total Amount</th>
<th>Rate 1</th>
<th>Rate 2</th>
<th>Rate 3</th>
<th>Rate 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office supplies</td>
<td>230.00</td>
<td>100%</td>
<td>$230.00</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Overnight delivery</td>
<td>350.00</td>
<td>100%</td>
<td>$350.00</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Lab supplies - replacement lightbulbs, glass slides</td>
<td>5,814.00</td>
<td>100%</td>
<td>$5,814.00</td>
<td>$-</td>
<td>$-</td>
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<tr>
<td>lens cleaners, etc.</td>
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</tbody>
</table>

**Total Materials and Supplies Allocated**: $6,394.00

---

Note: Changed lab supplies based on FY11 projection of $5,056 times FY12 15% increase in ISC demand = $5,814
## Maintenance Contracts

<table>
<thead>
<tr>
<th>Description of Maintenance Contract</th>
<th>Total Amount</th>
<th>Rate 1</th>
<th>Rate 2</th>
<th>Rate 3</th>
<th>Rate 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acme 1 Year service contract</td>
<td>$25,200.00</td>
<td>50%</td>
<td>$12,600.00</td>
<td>-</td>
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<tr>
<td>5% increase from FY11 ($24,000 x 1.05)</td>
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</tr>
<tr>
<td>Specialized Equipment Repair (SER) Co. - repair costs</td>
<td>$8,000.00</td>
<td>100%</td>
<td>$8,000.00</td>
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</tr>
</tbody>
</table>

| Total Maintenance Contracts Allocated | $33,200.00 | $20,600.00 | $ - | $ - | $ - |

FY12 Assumption - Acme Company to increase 5% for FY12; $24,000 x 1.05 = $25,200
Note: SER Fy11 repair costs to Tissue Analyzer was $7,289; projecting $8,000 in FY12
### Other Direct Costs

<table>
<thead>
<tr>
<th>Description of Other Direct Costs</th>
<th>Total Amount</th>
<th>Rate 1</th>
<th>Rate 2</th>
<th>Rate 3</th>
<th>Rate 4</th>
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<tr>
<td>Total Other Direct Costs Allocated</td>
<td>$</td>
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</tr>
</tbody>
</table>

---

Deficit Example ISC FY12 Rate Development completed Other 9/23/2010
### Depreciable Life -- Full Year Convention

<table>
<thead>
<tr>
<th>Depreciable Life</th>
<th>Equipment Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 years - Computers and Peripherals</td>
<td>Equipment that quickly becomes technologically obsolete</td>
</tr>
<tr>
<td>5 years - Autos and Med Equip</td>
<td>Equipment with a relatively short service life (medical equipment, light-duty autos)</td>
</tr>
<tr>
<td>7 years - Class A Equipment</td>
<td>Machines/Equipment/Instrumentation (with integral photographic/electronic parts)</td>
</tr>
<tr>
<td>10 years - Class B Equipment</td>
<td>Machines/Equipment/Instrumentation (with incidental electronic parts such as computerized lathes, polarizing microscopes)</td>
</tr>
<tr>
<td>15 years - Class C Equipment</td>
<td>Machines/Equipment/Instrumentation (manual, durable – sanders, welders, heavy-duty tractors, fum &amp; fix, storage &amp; prefab bldgs)</td>
</tr>
</tbody>
</table>

### CAPITAL Equipment Depreciation for Service Center Operation (Only Equipment > $5,001)

**NOTE:** Do not depreciate capital equipment that is beyond its depreciable life (refer to FFIMAST in Banner)

<table>
<thead>
<tr>
<th>Tag No.</th>
<th>Charged to Index No.</th>
<th>Type of Funding (I&amp;G, Pub Svc, Fed, etc.)</th>
<th>Org Code</th>
<th>PO No.</th>
<th>Acquisition Date</th>
<th>Vendor</th>
<th>Description of Equipment</th>
<th>Total Cost</th>
<th>% for this SC</th>
<th>Depreciable Life (enter # only)</th>
<th>(see above)</th>
<th>Annual Replacement Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNM028abc</td>
<td>981xxx</td>
<td>Non-endowed</td>
<td>981A</td>
<td>P0007947</td>
<td>02/26/06</td>
<td>Acme Med Equip Inc</td>
<td>Lab Sequencer T100</td>
<td>$ 125,000.00</td>
<td>50%</td>
<td>7</td>
<td></td>
<td>$ 8,928.57</td>
</tr>
<tr>
<td>UNM026ltz</td>
<td>981xxx</td>
<td>Grant</td>
<td>981A</td>
<td>03/24/03</td>
<td>ABC Research Equip</td>
<td>Tissue Analyzer</td>
<td>$ 160,500.00</td>
<td>50%</td>
<td>7</td>
<td></td>
<td>$ 11,450.00</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Clinical Operations uses the equipment the other 50% of the time.
The Tissue Analyzer equipment, UNM Tag UNM026ltz, has been fully depreciated. Shows $0 in Banner FFIMAST.

Total: $ 285,300.00 | $ 20,378.57

Deficit Example ISC FY12 Rate Development completed Depr

9/23/2010
Equipment Allocation

<table>
<thead>
<tr>
<th>Tag No.</th>
<th>Total Depreciation Amount</th>
<th>Rate 1</th>
<th>Rate 2</th>
<th>Rate 3</th>
<th>Rate 4</th>
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</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>UNM026abc</td>
<td>$8,928.57</td>
<td>100%</td>
<td>$8,928.57</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UNM026ltz</td>
<td>$11,450.00</td>
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</tr>
<tr>
<td>Total</td>
<td>$20,378.57</td>
<td>$8,928.57</td>
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</tr>
</tbody>
</table>

Note: The Tissue Analyzer equipment, UNM Tag UNM026ltz, has been fully depreciated. Shows $0 in Banner FFIMAST.
## Sources of External Revenue

<table>
<thead>
<tr>
<th>Description of External User</th>
<th>Total Revenue</th>
<th>Amount Allocated to:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rate 1</td>
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<td>Total External Revenue</td>
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**Note:** There is no external revenue for this ISC.
Subsidies (enter as a negative) and Prior Year Deficit (enter as positive) / Surplus (enter as negative)

<table>
<thead>
<tr>
<th>Description</th>
<th>Index No. of Subsidizing Agent</th>
<th>Total Subsidy Amount</th>
<th>Amount Allocated to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY11 10% Deficit Total Oper Exp</td>
<td>$ 5,320.00</td>
<td>100% $ 5,320.00</td>
<td>Rate 1</td>
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<td>100% $ 5,320.00</td>
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<td>%  $ 5,320.00</td>
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</table>

Note: The 10% deficit of $5,320 will be added to the FY12 billing rate to reduce the deficit during FY12. The excess deficit of $3,880 will be reviewed/analyzed during June 2011 before FY11 year ends. At that time any material excess deficit will be subsidized by another fund.

FY11 projected yearend:

- Revenues $44,000
- Operating Expenses $53,200
- Net activity -$9,200 deficit

10% of Operating Expenses $5,320
Excess deficit -$3,880

Total Subsidy Revenue $5,320.00 $5,320.00 $ - $ - $ - $ -