



University of California
San Francisco

RECHARGE BASICS

PART I

January 28, 2015

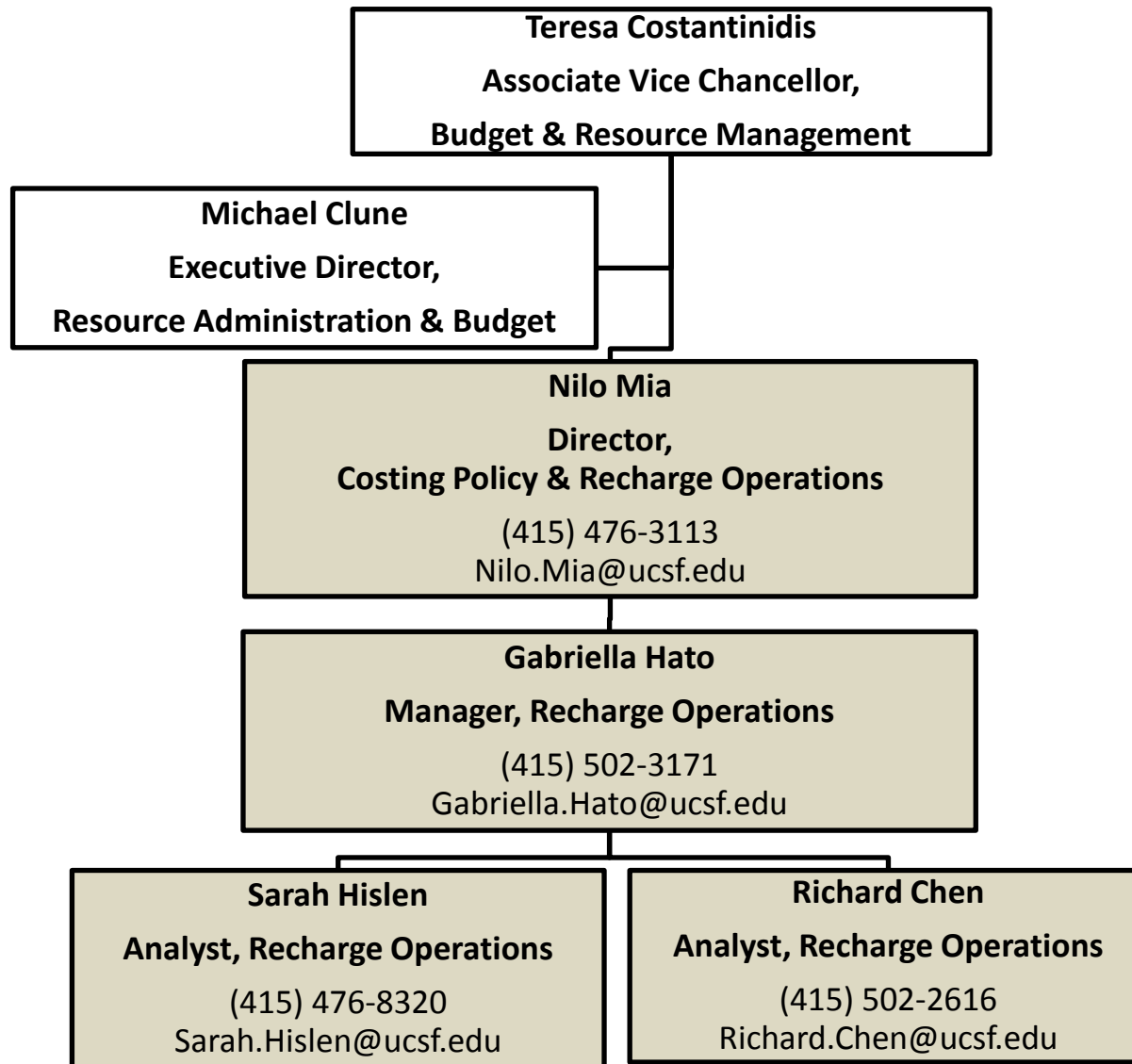
Presented by Budget & Resource Management, Recharge Operations

UCSF RECHARGE BASICS

Course Objectives

- Understand basic recharge concepts and the policies governing recharge activities
- Develop recharge rates in accordance with campus policy
- Prepare a new recharge proposal
- Review Sales and Service of Education Related Activities request and approval process
- Understand the annual recharge review and approval process at UCSF

Budget & Resource Management, Recharge Operations

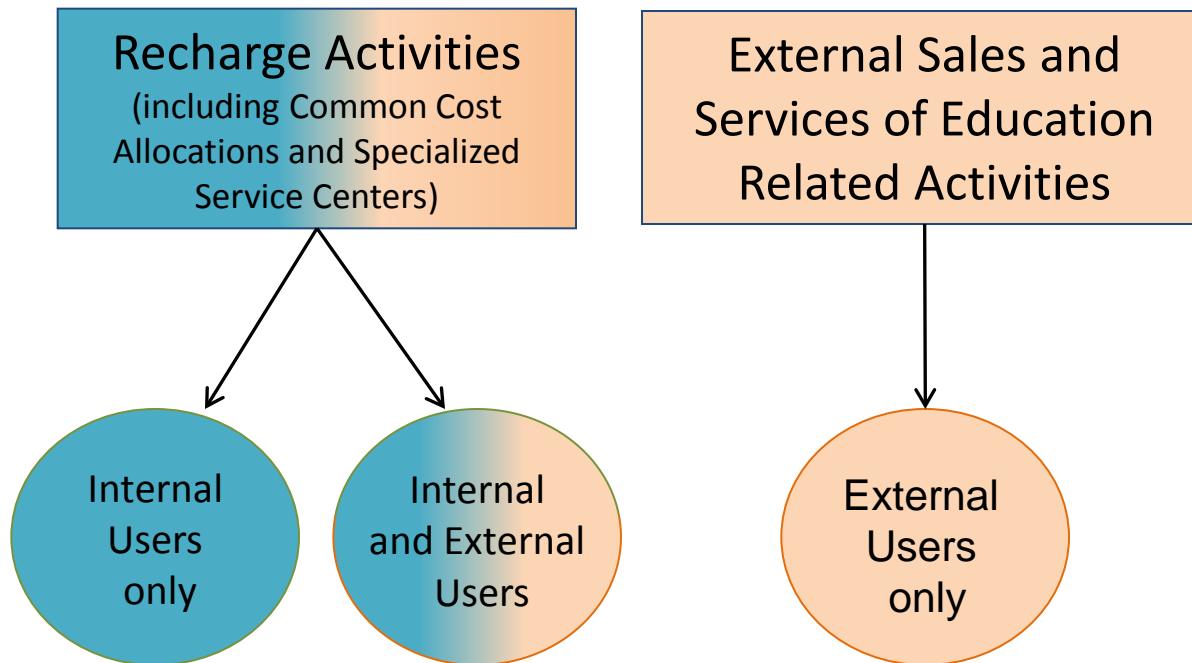


What is a Recharge?

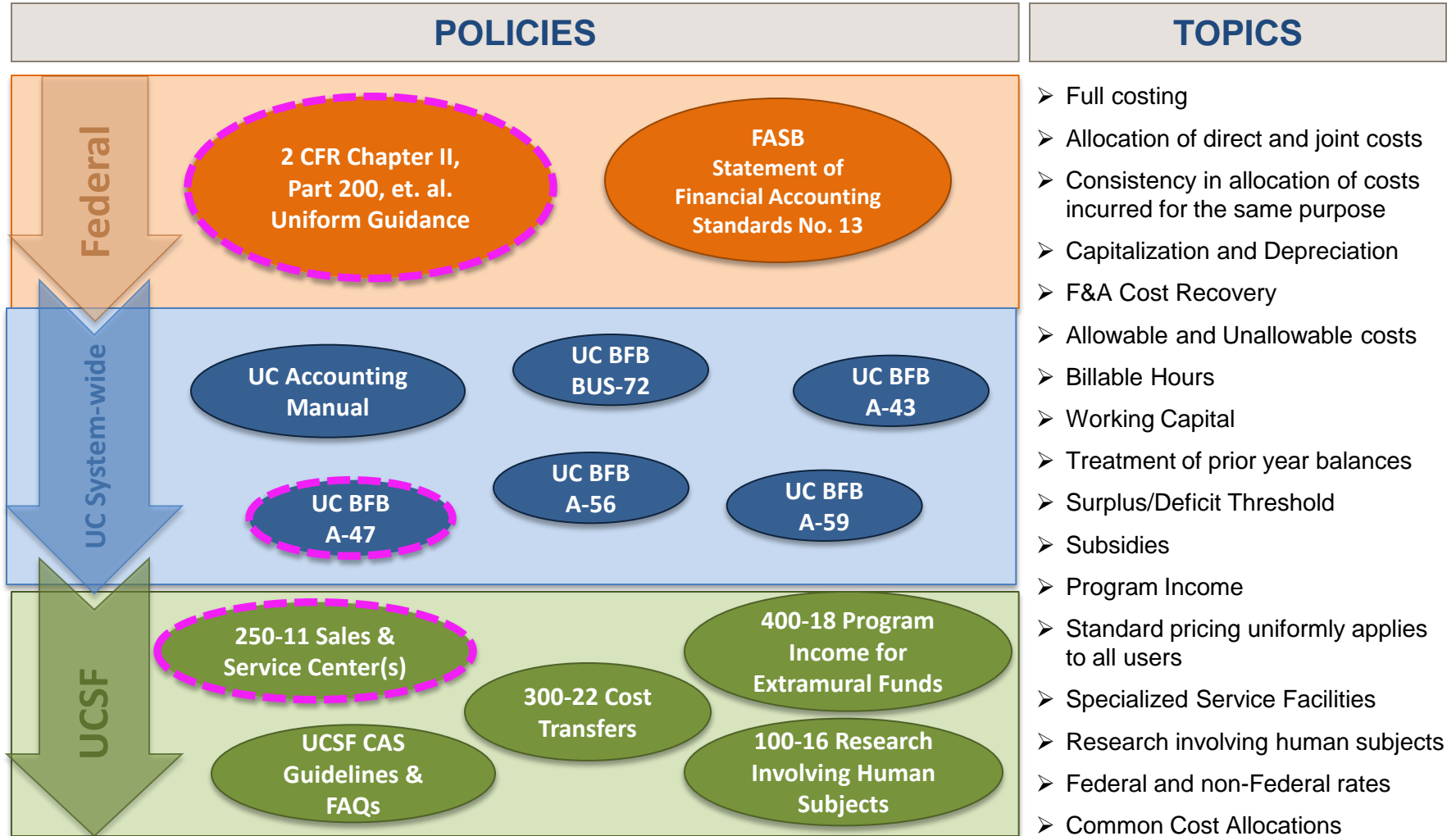
- A Recharge is an internal charging mechanism for products or services provided by organizational units within the University
- Costs of providing products or services are recovered by recharging based on an approved recharge rate
- Internal users are billed through recharge journals in PeopleSoft

Sales and Service Centers

A Sales and Service Center is a university unit created for the primary purpose of providing products and/or services to university users and/or external entities in support of the university's education, research and public service mission



UCSF uses recharges to recover allowable direct costs for services performed from all users of the recharge services, and comply with federal costing regulations, UC system-wide and UCSF policies



External Regulations Affecting Recharges

- 2 CFR Chapter II, Part 200, et. al. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (<http://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf>) establishes that:
 - Services charged based on actual usage of services on the basis of a schedule of rates
 - Methodology to calculate rates does not discriminate against federal and non-federal users
 - Rates are designed to recover only the aggregate costs of the services, both direct costs and allocable share of F&A costs
 - Rates shall be adjusted at least biennially and shall take into consideration over/under applied costs of the previous period(s)
 - regulations for property management, including a physical inventory of equipment at least once every two years
- Cost Accounting Standards Board (CASB) Cost Accounting Standards (CAS) which are now incorporated into 2 CFR Chapter II, Part 200 et. al. Uniform Guidance requires:
 - Consistency of costing (treating costs as either direct or indirect)
 - Consistency in estimating, accumulating, and reporting costs
 - Unallowable costs to federal sponsored agreements will be identified and excluded from any billing

University-wide Business and Finance Bulletins (BFB) Affecting Recharge Activities

- BFB A-47, University Direct Costing Procedures, References, Introduction (<http://policy.ucop.edu/doc/3420326>) establishes:
 - Procedures for direct costing, including recharges
 - Categories (1, 2, and 3) for recharges
 - Year-end surpluses or deficits do not exceed one month of the recharging unit's activity (VI. D. 3.)
- BFB A-56, Academic Support Unit Costing and Billing Guidelines (<http://policy.ucop.edu/doc/3420329>) establishes:
 - Guidelines for the costs of goods and services which are to be recharged to extramural and University fund activities by academic support units
 - Any inventoriable equipment assigned to the activity other than that furnished by the Federal government shall be depreciated
 - A separate rate shall be established for each class of goods or services provided and be stated in measurable units
- BFB A-59, Costing and Working Capital for Auxiliary Service Enterprises (<http://policy.ucop.edu/doc/3420330>)

UCSF Policies Affecting Recharge Activities

Administrative Policy Guide

- Key Policy: APG 250-11 Sales & Service Center(s) – Recharges, External Sales & Services of Education Related Activities & Common Cost Allocations (<http://policies.ucsf.edu/policy/250-11>)
 - UCSF's recharge policy which provides regulations and a methodology for recovery of costs of products or services provided by a recharge unit;
 - Establishes a review and approval process for recharge rate proposals;
 - Provides costing guidelines;
 - Provides surplus and deficit monitoring requirements;
 - Establishes that rates should be based on full cost recovery;
 - Establishes accounting and billing procedures.

UCSF Policies Affecting Recharge Activities

- APG 300-22 Cost Transfers (Expenditure Adjustments)
(<http://policies.ucsf.edu/policy/300-22>)
 - Policy for correcting recharges incorrectly charged to federal funds
- APG 400-18 Program Income for Extramural Funds
(<http://policies.ucsf.edu/policy/400-18>)
 - Policy for accounting for gross income earned under a sponsored project
- Program Income Procedures
(http://controller.ucsf.edu/pam/files/Program_Income_Proc.pdf)
- Program Income FAQs (<http://controller.ucsf.edu/pam/faq.asp>)
- L-217-11 Accounting and Reporting for Leases and Installment Purchase Contracts
(<http://policy.ucop.edu/doc/3410252>)
 - Policy for accounting for equipment purchased under a capital lease (>\$100,000)
 - Explains accounting for operating leases (i.e.: facilities rentals)

Should you establish a Recharge?

Yes, if:

- It's related to the mission of UCSF
- A demonstrated need for the services exists
- It's a viable business decision
- Consistent managerial oversight can be provided
- Start-up costs and funding source can be identified
- Should not compete with external parties offering the same service

The recharge review process expands on the classification of recharge proposals received for review

Type of Activity

- Identifiable goods or services
- Common Cost Allocation
- Central campus administration
- Auxiliary enterprise

Type of Review and Approval

- New recharge activities - annual or multi-year approvals
- Renewal - annual or multi-year approvals
- Discontinuation
- Transfer of ownership
- Permanent approval
- Rate change

Institutional Risk Category Assessment Criteria

- Percent of federal fund participation
- Annual recharge activity budget

Transfer of Ownership of an Approved Recharge Activity

To transfer ownership of an approved recharge activity, submit a request to Budget and Resource Management, Recharge Operations one month before transferring ownership of an approved recharge activity. This request must include:

- the effective date of the transfer;
- a financial reconciliation of the recharge activity and any associated reserved (Dept ID – Fund – Project net position);
- approval signature from both department MSOs including agreement on terms of:
 - Recharge project net position and personnel transfers,
 - transfer of associated reserve fund net position – if applicable,
 - transfer of equipment – if applicable;
- a Dept ID provided by the new;
- if there are changes in rates and rate methodologies, the new Department needs to submit a full proposal in accordance with the revised recharge review process (all Recharge Proposal forms).
- Budget and Resource Management will request that the Control Point couple the recharge activity project with the new Dept ID, and issue a written approval of the fund transfer.

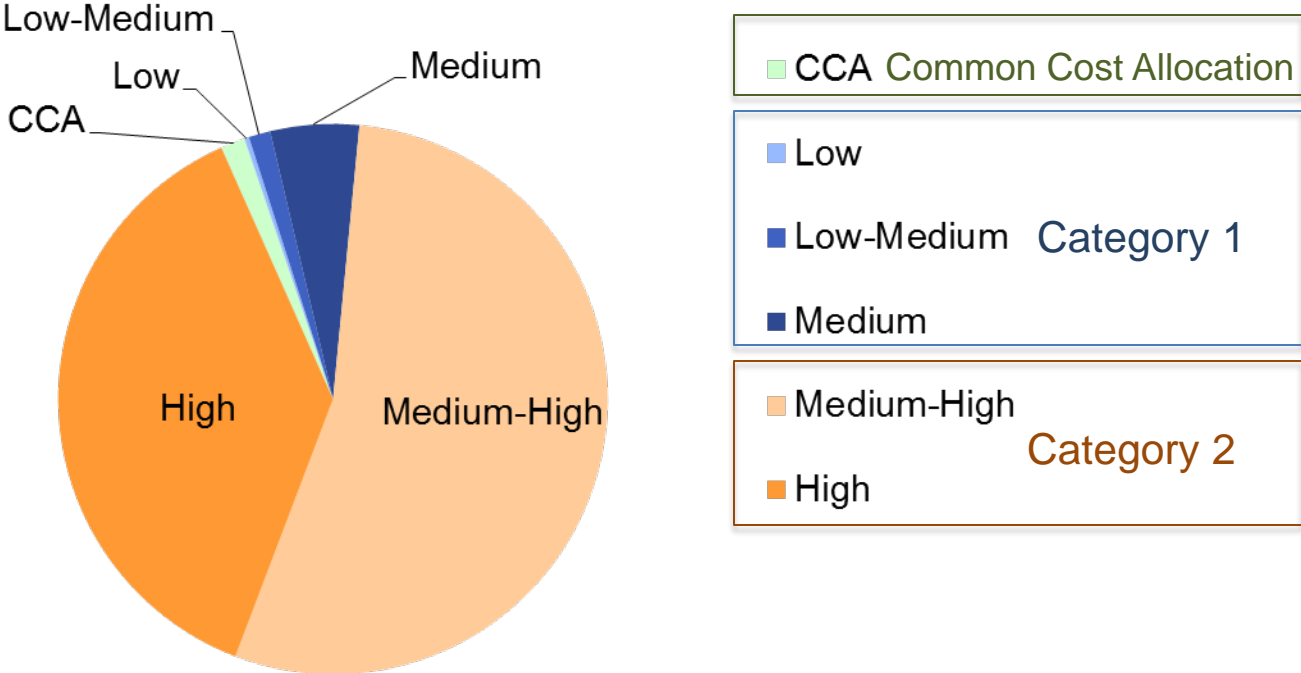
Institutional Risk Categorization

With the exception of common cost allocations, new and renewal proposals will be categorized based on the following risk assessment criteria:

			Federal Participation			
			0%	> 0% to < 50%	50% or higher	
			A	B	C	
Annual Budget	< or = \$100,000	I	Low	Low-Medium	Medium	→ Category 1
	> \$100,000 and < \$500,000	II	Low-Medium	Medium	Medium-High	
	> or = \$500,000	III	Medium-High	Medium-High	High	→ Category 2

* Anticipated revenue from federal fund sources

The majority of recharge activities at UCSF fall under Category 1, but Category 2 activities represent 93% of the total



Risk Category	Count	Annual Plan	% Plan
Common Cost Allocations	26	\$ 2,443,200	1%
Category 1 Activities	125	\$ 11,498,500	6%
Category 2 Activities	73	\$ 178,031,944	93%
Total Recharge Activities	224	\$ 191,973,644	100%

Cost Accounting Basics

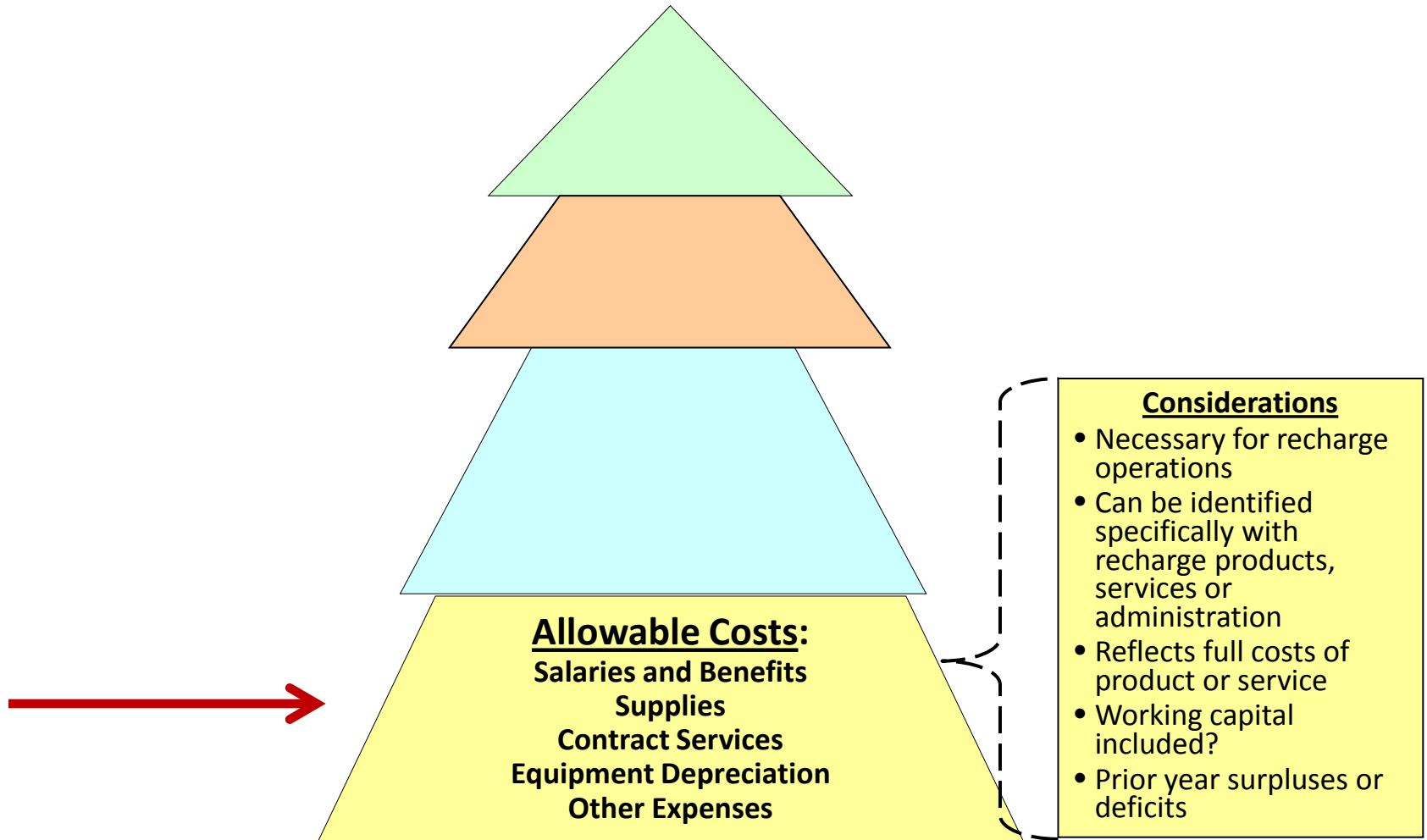
- Recharge activities must:
 - Recover costs of providing goods/services
 - Match revenue to expenses (adhering to Generally Accepted Accounting Principles (GAAP))
 - Allocate costs as closely as possible to the benefit derived
 - Use Full Costing - all costs directly attributable to providing the products, services and management of the recharge activity must be identified and included in the recharge proposal

Cost Accounting Basics

According to 2 CFR Chapter II, Part 200 et. al. Uniform Guidance, costs must be:

- Reasonable
 - necessary for recharge operation
 - realistically reflects benefit provided
 - reflect due prudence
- Identifiable
 - can be identified specifically with recharge products, services, or administration
- Consistently treated
 - per Cost Accounting Standards (CAS), costs incurred for the same purpose in like circumstances must be treated the same (i.e. direct or indirect)
- Allowable

Recharge Building Blocks



Allowable Costs

- Consistent with UCSF policies and federal regulations
- Allowable costs normally include but are not limited to:
 - Salaries, wages, fringe benefits
 - Supplies
 - Equipment depreciation
 - Other directly assigned costs associated with providing the service or product
 - Directly assigned or allocated expenses of recharge administration
 - Services
 - Working Capital (up to two months of operating expenses)

Equipment Depreciation

- Equipment purchases cannot be directly charged to a recharge activity, however depreciation of inventoried equipment and capitalized software used in a recharge activity may be included.
- Definition: Depreciation is an accounting tool that is used to recognize and apply the cost of acquiring an instrument or piece of equipment across its useful life (generally, with a useful life of at least 3 years and a cost of \$5,000 or more). Purchases below these thresholds are generally treated as supplies, which are expensed when purchased, and are not depreciated.

Equipment Depreciation

- Useful life used to calculate depreciation must be based on the University Useful Life table for Equipment Depreciation found on the UCOP website (<http://eulid.ucop.edu/index.php>)
- Useful life for capitalized software is determined in the Accounting Manual: Plant Accounting: Investment in Plant-Depreciation P-415-3.1
- Depreciation for facilities renovation for leasehold improvements can also be included in recharge rates and the useful life used to calculate the depreciation must be based on the length of the lease

Equipment Depreciation Calculation

Calculate the annual equipment depreciation on a straight line basis using the full cost and the useful life

Microscope purchased at a full cost of:	\$25,000
Useful Life:	8 years
Annual Depreciation:	\$ 3,125

Include annual equipment depreciation expense in the total costs for recharge rate calculation

Salary	\$ 8,000
Benefits	\$ 2,400
Non-Salary Expense	\$ 5,000
Maintenance Contract	\$ 5,000
Equipment Depreciation	\$ 3,125
Total Costs	\$ 23,525

Transfer to
reserve fund
annually

Equipment Depreciation

- Equipment depreciation costs are not allowed on a recharge if:
 - All or part of the equipment cost was paid by the federal government
 - Equipment was purchased during or before 2013-14 and was not previously depreciated on a recharge (in this case, it is already included in campus Facilities and Administration (F&A) Costs rate)
- Equipment depreciation must be moved from the recharge fund to the recharge equipment reserve fund on an annual basis, at minimum
- An example of a journal reflecting transfer of equipment depreciation is included in Part II, Section V

Unallowable Costs

- The federal government will not reimburse, either directly or indirectly, certain kinds of unallowable costs. These types of costs should not be included in your recharge proposal:
 - Alcoholic beverages
 - Entertainment
 - Memberships, except for professional organizations
 - Advertising (with some exceptions)
 - Bad debts and related legal expenses
 - Fines and penalties
 - STIP
 - Fund raising expenses and lobbying costs
 - Legal settlement costs
 - Charitable contributions

Allowable on Recharge Proposals - Yes or No?

- Administrative Assistant - reconciles recharge ledgers YES
- Research Associate - analyzes samples that are billed through recharge activity YES
- Liquid Nitrogen Freezer Purchase - freezer is used by above Research Associate for lab specimen storage NO
- Depreciation on Liquid Nitrogen Freezer YES
- Photocopies - analysis results for Principal Investigator YES
- Photocopies - recharge ledger YES
- Department staff meeting food and beverages NO
- Merit increase YES
- Employee recognition awards NO
- STIP expense NO

Facilities and Administration (F&A) costs are incurred for common objectives and cannot be readily and specifically identified with a particular sponsored project, and instructional activity or any other institutional activity

F&A cost examples

Administration

Central administration

General Accounting

Personnel Office

Departmental Administration

Payroll office

Affirmative action monitoring

Facilities

Bond interest related to buildings

Lease costs

Library services

Environmental health and safety

Maintenance/operations

Risk management

Transportation costs

College administration

Grant and contract accounting

Purchasing office

Computer facilities (administration)

Advertising costs (for personnel)

Selected subscriptions

Building depreciation

Equipment depreciation

Custodial services

Utilities

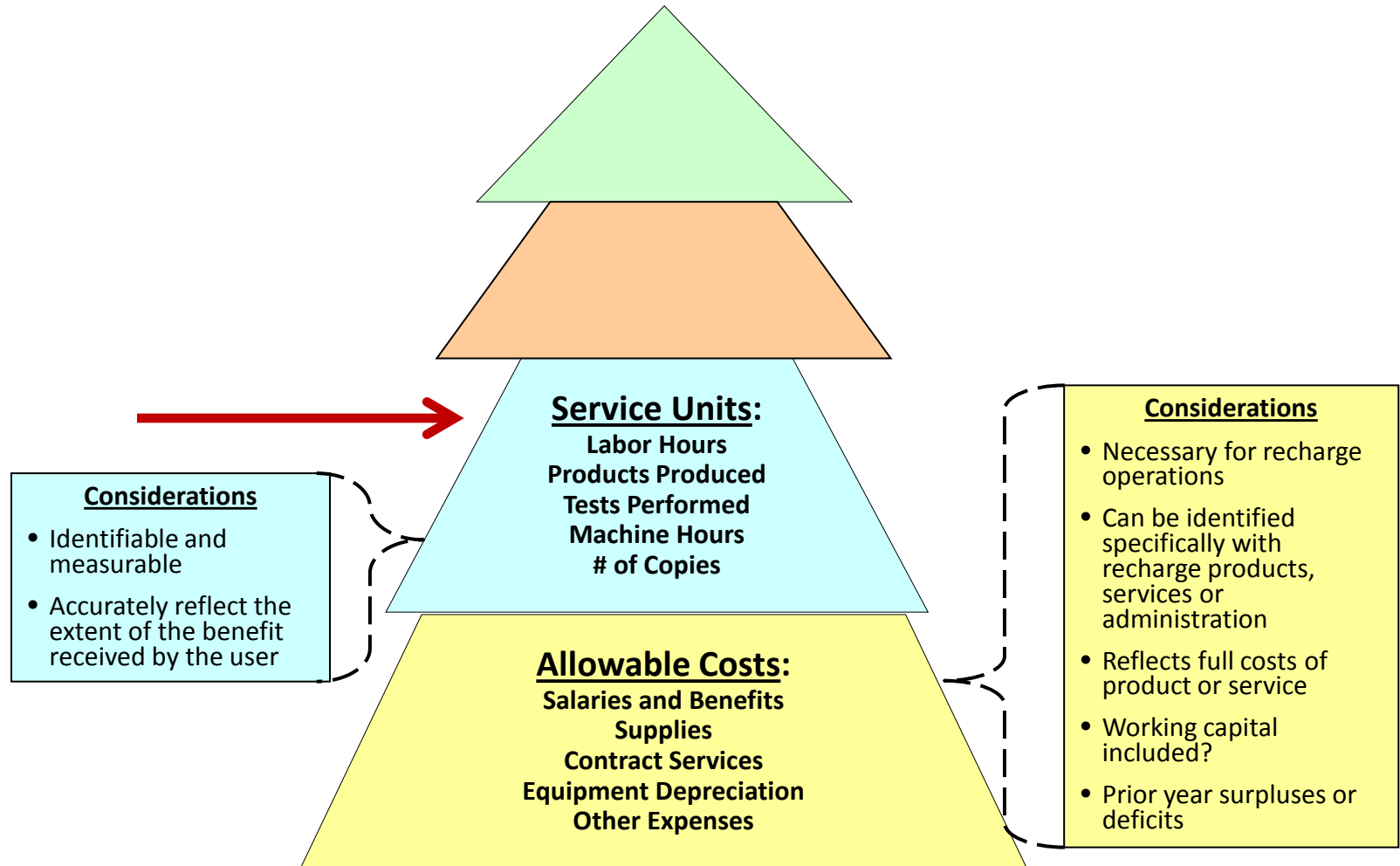
Mailing costs (routine)

Security (campus police)

Departments acquiring newly leased space must pay for the full cost of institutional support services

- These institutional support services include but are not limited to:
 - Information Technology
 - Transportation
 - Facilities
 - Security
- Expenses for such services that are allowable under Uniform Guidance can be direct charged against grants and contracts, since leased space is generally assigned the off-campus F&A rate

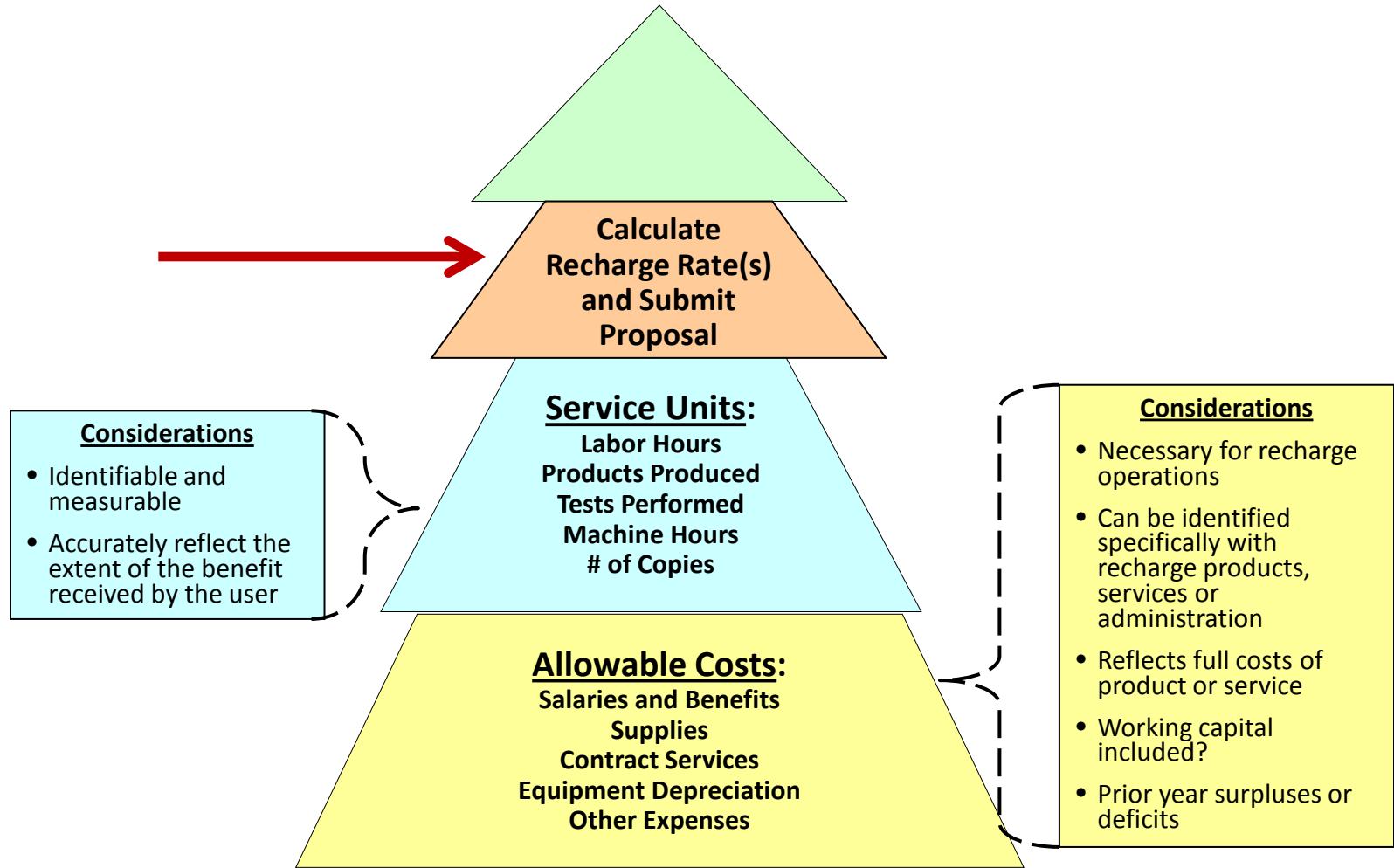
Recharge Building Blocks



Recharge rate calculations should be based on reasonable units of service

- A reasonable service unit might be:
 - based on volume,
 - based on labor,
 - proportionally distributed, or
 - a combination of some or all of the above
- Service units should be identifiable and measurable
 - product examples: each, per dozen, per gram
 - service examples: per hour of machine time, per labor hour, per test, per square foot
- Accurately reflect the resources and costs necessary to produce the product or provide the service
- Accurately reflect the extent of the benefit received by the user
- A recharge activity may provide one or more products or services and have a distinct service unit, cost structure and rate for each product or service.

Recharge Building Blocks



Basic Rate Calculation

$$\frac{\text{Planned Cost of Providing Products/Services}}{\text{Planned Number of Service Units to be Provided}} = \text{Recharge Rate per unit}$$

*Note: a rate may be a formula rather than a price, i.e.
“Actual monthly expense / total assigned square footage
x project assigned square footage”*

Basic Rate Calculation

Microscope Recharge Cost Pool

Salary	\$ 8,000
Benefits	\$ 2,400
Non-Salary Expense	\$ 10,000
Equipment Depreciation	\$ 3,125
Total Cost	\$ 23,525
Projected Volume (# of slides)	500
Base Rate per Slide	\$ 47.05

Basic Rate Methodology

Description	Product A	Product B	Recharge Admin.	Total Budget
Salaries and Benefits	\$2,500	\$3,500	\$ 2,000	\$ 8,000
Non-Salary Expense	\$ 500	\$1,000	\$ 500	\$ 2,000
Subtotal	\$3,000	\$4,500	\$ 2,500	\$ 10,000
# of Service Units	150	100		250
Recharge Administration Allocation Percentage¹	60%	40%		100%
Recharge Administration Allocation	\$1,500	\$1,000	\$ (2,500)	
Total Products Cost	\$4,500	\$5,500	\$ -	\$ 10,000
Cost per Unit (Recharge Rate)	\$ 30	\$ 55	Total Product Costs = Total Revenue	
Total Revenue (Recharge Rate x # of Service Units)	\$4,500	\$5,500		

¹Recharge Administration Allocation Percentage is calculated based on the proportion of each product's volume to the total of both products' volume.

What Constitutes a Change in Rate Methodology?

A change in rate methodology occurs when either:

- A unit of service used to calculate the rate is changed to a different unit of service (i.e. when the service unit was based on volume representing a per unit rate changed to a service unit based on labor representing a per hour rate), or
- There is a change in the way the joint or overhead costs are allocated among the various service items or products within a recharge (i.e. when the overhead cost allocation was distributed based on FTE counts changed to allocation based on assignable square footage).

Calculating Billable Hours

When the rate calculation is based on a per hour labor service unit, the rate per hour should reflect only the employee's billable time

Example:

Standard FTE annual working hours:	2,088
Deduct unbillable hours:	
Vacation Leave:	(120)
Sick Leave:	(96)
Holiday Leave:	(104)
Administrative Time (average)	<u>(48)</u>
Total Unbillable Hours:	<u>(368)</u>
Billable Hours:	1,720

Calculating a Rate per Hour

Microscope Cost Pool:

Salary (20% FTE)	\$ 8,000
Benefits	\$ 2,400
Non-Salary Expense	\$ 10,000
Equipment Depreciation	\$ 3,125
Total Cost	\$ 23,525

Billable Hours Calculation:

Title	Annual Hours	Less Vacation	Less Sick	Less Holiday	Less Admin Time	Total Billable Hours	% FTE to Recharge	Total Billable Hours to Recharge
SRA I	2,088	(120)	(96)	(104)	(48)	1,720	20%	344

Rate Methodology:

Total Expenses / Billable Hours = Rate per Hour

Rate Calculation:

\$ 23,525 / 344 hours = \$ 68.39 per hour

Subsidies

- Recharge activities can be subsidized from other funding sources in several ways as an offset to:
 - Specifically identified expenses (when salary and fringe benefits or non-salary expenses are charged to the subsidy fund rather than the recharge fund)
 - Overall expenses (when the year-end deficit is written off to the subsidy fund)
 - Rates charged for specific products or services (when part of the rate is charged to the user and part to the subsidy fund)
 - Rates charged to a specific class of users (e.g., a certain class of internal customer, such as, students are subsidized from another instructional funding source)
- All users must be charged the same rate whether paid for directly by the user or from another funding source used as a subsidy
- The amount, funding source, and purpose of all subsidies must be clearly identified in the recharge proposal

Subsidized Rate Calculation

The recharge activity's budget is reduced to reflect the subsidy amount

Cost pool and Base Rate per Slide Calculation

Salary	\$ 8,000
Benefits	\$ 2,400
Non-Salary Expense	\$ 10,000
Equipment Depreciation	\$ 3,125
Total Cost	\$ 23,525
Projected Volume (# of slides)	500
Base Rate per Slide	\$ 47.05

Subsidize total expenses to compute the Subsidized Rate per Slide

Total Cost	\$ 23,525
Subsidy	\$ (8,525)
Adjusted Total Cost	\$ 15,000
Projected Volume (# of slides)	500
Subsidized Rate per slide	\$ 30.00

External users must be billed and pay by cash, check or credit card

- Per University policy ([BFB A-56](#)), recharges to external users must include indirect cost (overhead) recovery, which is accomplished by marking up the cost-based rates by the Service Center Rate (except if it is a program income activity):
 - The Service Center Rate is 26% for 2014-15
 - If the recharge is a program income activity, the F&A rate on the associated sponsored project is charged instead of the service center rate
 - Indirect Cost Recovery is not included in the recharge plan

Recovery of Indirect Costs

- Indirect costs recovered from external users is automatically transferred in the GL system to a fund under the Chancellor's control
- Account 42105 has been designated to record external revenue from *non-exempt* users
- The indirect cost component of revenue deposited into Account 42105 will be automatically calculated and charged to the fund as an expense recovery in Account 59758
- In some cases waivers of indirect cost recovery may be granted to units in accordance with BFB A-56 and waiver requests must be made in writing and directed to Recharge Operations
- External revenue from *exempt or waived* users should be deposited into Account 42106 and revenue deposited into this Account will not be assessed

External Rate Calculation

Salary	\$ 8,000
Benefits	\$ 2,400
Non-Salary Expense	\$ 10,000
Equipment Depreciation	\$ 3,125
Total Cost	\$ 23,525
Projected Volume (# of slides)	500
Base (Internal) Rate per Slide	\$ 47.05

26% F&A

\$ 12.23

External Rate per Slide

\$ 59.28

Surplus Revenue from External Users

- Unlike internal users, recharge activities may charge a rate in excess of full direct costs to external users
- Surplus revenue may be transferred to a renewal and replacement reserve fund or remain in the recharge fund
- Surplus revenue must be used in a manner that supports the recharge activity
- Evaluate whether program income applies when collecting surplus revenue from external users and account for it appropriately in accordance with UCSF policies and procedures

Calculation of External Recharge Rate including Surplus Revenue

Salary	\$ 8,000
Benefits	\$ 2,400
Non-Salary Expense	\$ 10,000
Equipment Depreciation	\$ 3,125
Total Cost	\$ 23,525
Projected Volume (# of slides)	500
Base (Internal) Rate per Slide	\$ 47.05
Surplus Revenue per Slide	\$ 2.95
Subtotal (Base Rate plus Surplus Revenue)	\$ 50.00
26% F&A	\$ 13.00
External Rate per Slide	\$ 63.00

Contracts with External Clients

- Recharge activities receiving revenue from external clients must execute a formal agreement with each client
- Departments need to work with Government and Business Contracts, Office of Sponsored Research to execute the agreements

<http://osr.ucsf.edu/content/government-and-business-contracts>

Unrelated Business Income Tax (UBIT)

- Significant external revenue from recharges not substantially related to the University's tax-exempt functions may be subject to federal Unrelated Business Income Tax (UBIT) reporting:
 - This most often applies to Auxiliary Services such as Housing, Child Care, Transportation, etc.
 - Departments should contact the Controller's Office to determine if UBIT applies (<http://controller.ucsf.edu/>)

Short-Term Investment Pool (STIP) Interest Guidelines Prior to 2013-14

- Annual net STIP earnings expense/revenue must be calculated as the sum of all monthly STIP earnings entries posted during the fiscal year (based on a net position > \$1,000 at each month-end)
- Annual net STIP expense resulting from a negative net position is an unallowable cost under federal guidelines and must be transferred from recharge projects to an unrestricted non-recharge project as interest expense
- Annual net STIP revenue must be retained on the recharge as an offset to expenses when computing recharge rates

STIP Guidelines for 2013-14

- STIP interest is no longer flowing to recharge projects under the new Chart of Accounts effective March 2014 (it now posts to Fund 5130, Project 1111111)
- STIP posted to recharge projects for only 7 months of the year in 2013-14
- Two options are provided for handling 2013-14 STIP interest:
 - **Option 1:** If STIP interest posted to the recharge project in 2013-14 (first 7 months), transfer any net STIP expense to an unrestricted non-recharge project. Net STIP revenue remains on the recharge project. No action is required unless STIP expense exceeds STIP revenue for the first 7 months of the year.
 - **Option 2:** Reconcile annual net STIP earned by the recharge activity in 2013-14 by calculating the monthly STIP for the remaining 5 months of the year and adding that to the 7 months of STIP that posted to the recharge project. Annual net STIP expense is transferred to an unrestricted non-recharge project and annual net STIP revenue remains on the recharge project to offset expenses.

STIP Guidelines Effective July 1, 2014

- Beginning 2014-15, no STIP revenue or expense should be allocated to recharge projects. No action is required, as the STIP distribution model is currently allocating STIP earnings to Project 1111111.
- If the department chooses to utilize earned annual net STIP revenue to offset expenses in the recharge project, instead of transferring the STIP revenue to the recharge project, they should apply a subsidy.

New STIP Accounts

Account	Account Name	Account Type
49140	STIP invest income-current	Revenue
49144	STIP invest income-rrpl	
59140	STIP invest expense-current	Expense
59144	STIP invest expense-rrpl	
78005	Tfr-curr/curr - STIP	Transfers
78009	Tfr-curr/rrpl - STIP	

- Positive STIP is allocated to **49XXX** (revenue accounts) and negative STIP to **59XXX** expense accounts; specific account determined by Fund that earned the STIP
- **78XXX** (transfer accounts) are used to move STIP after initially allocated, and should be used on both the debit and credit side of the transaction
- If your are moving STIP between fund types, careful selection of the transfer account is required, i.e. from/to or to/from a current and a replacement account would use account 78009- Tfr-curr/rrpl-STIP

Surpluses and Deficits

- A surplus occurs when actual revenues are **more** than actual costs of providing service units
- A deficit occurs when actual revenues are **less** than actual costs of providing service units
- Surpluses and deficits are common in any one fiscal year
- The goal is to have recharge activities that operate close to break-even

Surpluses and Deficits

- The actual (or projected) surplus or deficit must be included in the following year's rate computation(s)
- A year end surplus will:
 - reduce the following year's cost pool and, therefore, the rate
- A year end deficit will:
 - increase the following year's cost pool and, therefore, the rate

Surpluses and Deficits

- Amortization of a surplus or deficit can occur over a 2 or 3 year period to lessen the impact on following year's rates
- Surpluses or deficits from one product or service may not be used to offset deficits from another
- Surpluses may not be transferred out of a recharge activity without prior approval

Working Capital (aka Deficit Treatment/Prevention)

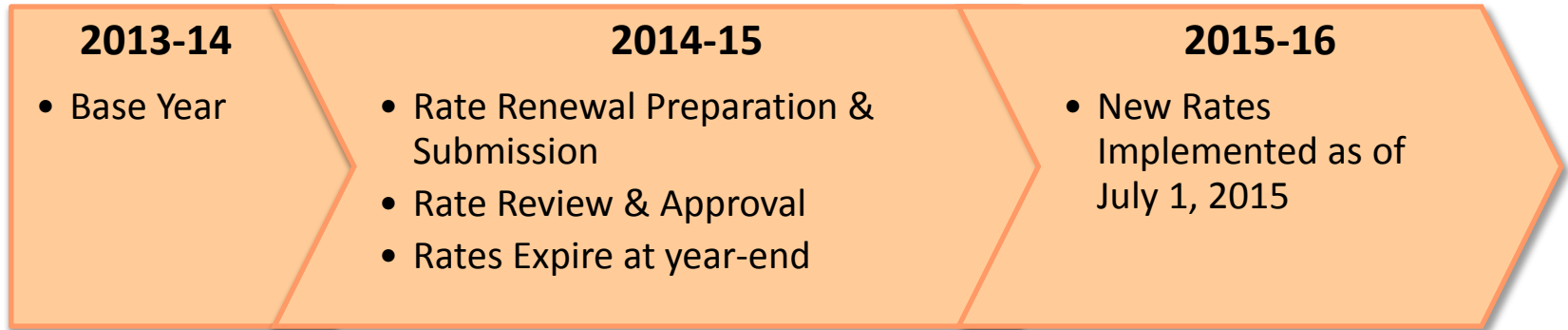
- Recharge activities may budget up to 2 months of expense into the rate calculation for Working Capital
 - Creates a surplus or reserves an existing surplus
 - Helps to prevent STIP expense
 - Is redistributed to users when the recharge is discontinued

Including Working Capital in the Rate Calculation

Salary	\$ 8,000
Benefits	\$ 2,400
Non-Salary Expense	\$ 10,000
Equipment Depreciation	\$ 3,125
Subtotal	\$ 23,525

Working Capital (12%)	\$ 2,823
Total Cost	\$ 26,348
Projected Volume (# of slides)	500
Rate per Slide	\$ 52.70

The Base Year Approval Model allows new rates to be reviewed and approved before old rates expire



In this model:

- The base year is the most recently completed fiscal year
- The preparation year is the period in which
 - Rate proposals are developed using base year financial information
 - Rate proposals are reviewed and action is taken
 - Rates are published in a timely manner for all users
- The implementation year is the year in which the new rates take effect at the start of the fiscal year

Recharge Exercise

Preparing a 2014-15 Recharge Proposal
for a New Recharge Activity

**DEPARTMENT OF BIODEGRADABLE RESOURCES ASSAY RECHARGE
Plan and Rate Computation Exercise
NEW RECHARGE ACTIVITY**

DESCRIPTION OF RECHARGE ACTIVITY:

Department of Biodegradable Resources provides assay tests to all divisions within the department as well as several units outside the department.

The department purchased a centrifuge machine (7/2014 - Equipment Tag # 137654321) from a discretionary departmental fund source. The purchase price of the centrifuge was \$22,000. The centrifuge's useful life (as outlined in the University Useful Life Schedule) is 5 years with no salvage value projected.

In order to prevent future deficit, a 8.3% Working Capital Reserve will be included in the rates.

RATE COMPUTATION EXERCISE:

Projected volume:

Actual number of tests performed from September through November, 2014 was as follows:

	Sep-14	400	(actual)
Calculate the annual number of tests performed base on the	Oct-14	100	(actual)
average of the 3-months of actual volume data.	Nov-14	250	(actual)
<i>Total estimated annual number of tests performed =</i>			<i>?</i>

**DEPARTMENT OF BIODEGRADABLE RESOURCES ASSAY RECHARGE
Plan and Rate Computation Exercise
NEW RECHARGE ACTIVITY**

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Calculate the annual number of tests performed base on the	Oct-14	100	(actual)
average of the 3-months of actual volume data.	Nov-14	250	(actual)
<i>Total estimated annual number of tests performed =</i>		3,000	?

DEPARTMENT OF BIODEGRADABLE RESOURCES ASSAY RECHARGE
Plan and Rate Computation Exercise
NEW RECHARGE ACTIVITY

Employee Planning

	Recharge FTE Effort	Annual* Salary	Fringe* Benefits	Salary to Recharge	Benefits to Recharge	Total to Recharge
Admin. Asst. III	0.05	\$ 44,676	\$ 14,296	\$	\$	\$
Lab Asst. II	0.30	\$ 57,000	\$ 18,240	\$	\$	\$
SRA IV	0.50	\$ 72,000	\$ 23,040	\$	\$	\$
Subtotal Salary & Fringe Benefits				\$	\$	\$?

* Includes Range, Merit, and Performance Awards

Non-Salary Expense

Data Connectivity (\$41/mo per FTE)	\$
Maintenance Contract (\$125/mo)	\$
Pipettes (8 cases/mo @ \$28/case)	\$
C02 Gas (10 bx/yr @ \$145/bx)	\$
Lab Safety Supply (4 ctn/yr @ \$160/ctn)	\$
BioMedical Bottles (9 btl/yr @ \$49/btl)	\$
Sterile Gloves (4 bx/yr @ \$30/bx)	\$
1 Phone Line (Lab Phone) (\$36/mo)	\$
GAEL (\$0.78 per \$100 salary)	\$
Subtotal Non-Salary Expense	\$?

Annual Equipment Depreciation Calculation:

Net Cost of Equipment /	Useful Life Years =	Annual Depreciation
\$		\$?

DEPARTMENT OF BIODEGRADABLE RESOURCES ASSAY RECHARGE
Plan and Rate Computation Exercise
NEW RECHARGE ACTIVITY

Employee Planning

	Recharge FTE Effort	Annual* Salary	Fringe* Benefits	Salary to Recharge	Benefits to Recharge	Total to Recharge
Admin. Asst. III	0.05	\$ 44,676	\$ 14,296	\$ 2,234	\$ 715	\$ 2,949
Lab Asst. II	0.30	\$ 57,000	\$ 18,240	\$ 17,100	\$ 5,472	\$ 22,572
SRA IV	0.50	\$ 72,000	\$ 23,040	\$ 36,000	\$ 11,520	\$ 47,520
Subtotal Salary & Fringe Benefits				55,334	17,707	\$73,041 ?

* Includes Range, Merit, and Performance Awards

Non-Salary Expense

Data Connectivity (\$41/mo per FTE)	\$ 418
Maintenance Contract (\$125/mo)	\$ 1,500
Pipettes (8 cases/mo @ \$28/case)	\$ 2,688
C02 Gas (10 bx/yr @ \$145/bx)	\$ 1,450
Lab Safety Supply (4 ctn/yr @ \$160/ctn)	\$ 640
BioMedical Bottles (9 btls/yr @ \$49/btl)	\$ 441
Sterile Gloves (4 bx/yr @ \$30/bx)	\$ 120
1 Phone Line (Lab Phone) (\$36/mo)	\$ 432
GAEL (\$0.78 per \$100 salary)	\$ 432
Subtotal Non-Salary Expense	\$ 8,121 ?

Annual Equipment Depreciation Calculation:

Net Cost of Equipment /	Useful Life Years =	Annual Depreciation
\$ 22,000	5	\$ 4,400 ?

**DEPARTMENT OF BIODEGRADABLE RESOURCES ASSAY RECHARGE
Plan and Rate Computation Exercise
NEW RECHARGE ACTIVITY**

Total Recharge Costs:

Salaries	\$
Benefits	\$
Non-Salary Expense	\$
Equipment Depreciation	\$
Subtotal	\$
Working Capital (8.3%)	\$
TOTAL	\$?

Recharge Rate Calculation:

Total Cost /	Volume =	Rate per Test
\$		\$

Revenue Calculation:

Rate x	Volume =	Revenue
\$		\$

**DEPARTMENT OF BIODEGRADABLE RESOURCES ASSAY RECHARGE
Plan and Rate Computation Exercise
NEW RECHARGE ACTIVITY**

Total Recharge Costs:

Salaries	\$ 55,334
Benefits	\$ 17,707
Non-Salary Expense	\$ 8,121
Equipment Depreciation	\$ 4,400
Subtotal	\$ 85,562
Working Capital (8.3%)	\$ 7,102
TOTAL	\$ 92,664 ?

Recharge Rate Calculation:

Total Cost /	Volume =	Rate per Test
\$ 92,664	3,000	\$ 30.89

Revenue Calculation:

Rate x	Volume =	Revenue
\$ 30.89	3,000	\$ 92,664

2014-15 RECHARGE PROPOSAL

1. GENERAL INFORMATION

Date Submitted: 2/15/2014

Manager of Recharge Activity: Ralph Nader

Department Name: Biodegradable Services

Contact Person: Mary Contrary

Name of Recharge Activity: Biodegradable Resource Testing

Contact Phone #: 6-5678

Fund: 5018

Project ID(s): 8000999

Function: 43

Dept ID: 133144

Award ID: 8000999

Old Fund-DPA: _____

Check if a New Recharge

Check if Methodology is New

2. RISK LEVEL - 9-SQUARE RISK ASSESSMENT

Dollar Value (Total Annual Plan)

Enter total dollar value of anticipated expenditures

Planned Expenditure Range:

Less than \$100,000

\$ 92,664

\$100,000 & \$500,000

Greater than \$500,000

Anticipated Federal Participation

Percentage of internal
revenue expected from
federal fund sources:

60 %

			Federal Participation			
			0%	> 0% to < 50%	50% or higher	
			A	B	C	
Annual Plan	< or = \$100,000	I	Low	Low-Medium	Medium	→ Category 1 <input checked="" type="checkbox"/>
	> \$100,000 and < \$500,000	II	Low-Medium	Medium	Medium-High	→ Category 2 <input type="checkbox"/>
	> or = \$500,000	III	Medium-High	Medium-High	High	

Based on the planned expenditure range and anticipated percentage of federal participation, (as identified in the boxes to the left) use the 9-Square Matrix above to identify the appropriate risk level and check Recharge Category 1 or 2

3. APPROVALS:	To the best of my knowledge, this recharge proposal complies with UCSF Recharge Policy and applicable Federal Costing Policies		
Signature	Joe Schmoe, MSO		
Print	_____		
	Department Administrative Officer/MSO	Title	Date
Signature *	_____		
Print	_____		
	Control Point for Dean/Vice Chancellor	Title	Date
Approval via email should include the following certification statement of approval: " I certify that I reviewed and approve the attached proposal for Dept ID _____ - Fund _____ - Award _____ - Project _____ and to the best of my knowledge, this recharge proposal complies with UCSF Recharge Policy and applicable Federal Costing Policies."			
*Control Point signature or certification of approval via email required only for Category 2 proposals			

2014-15 RECHARGE PROPOSAL

4. ESTIMATED RECHARGE REVENUE BY PERCENTAGE

Internal Revenue

Internal to department, outside department (but recorded in UCSF Ledger, including UCSF Medical Center) and other UC campuses

%

External Revenue

External/Non-UC
(Facilities and Administration Cost Recovery Required)

%

5. DESCRIPTION OF RECHARGE ACTIVITY (Attach addendum, if necessary)

The department of Biodegradable Resources performs assay tests to all divisions within the department as well as several departmental units outside the department.

6. PRIMARY LOCATION OF RECHARGE ACTIVITY

Parnassus

Laurel Heights

Mt. Zion

Mission Bay

SFGH

Other (Describe)

7. USER COMMITTEE (Required only if planned expense is greater than \$500,000 per year)

A User Committee must be formed to review and approve rates.

- List members and Chair of User Committee:

- Enter date User Committee reviewed/approved rates:

8. RECHARGE RATE CALCULATION

Rate Basis: Check method that applies.

Square Footage:

All costs divided by amount of space to be supported

Unit:

All costs divided by the number of items provided

Per Hour:

All costs divided by the number of billable hours (work hours less down time)

Prorated Personnel:

All salary costs divided by the amount of time devoted to that activity

Other (Describe):

Attach a rate schedule that includes the detailed mathematical steps and computation(s) used to calculate each rate charged.

2014-15 RECHARGE PROPOSAL Plan

Recharge Activity Name:

Biodegradable Resource Testing

Recharge Dept ID-Fund-Award-Project:

133144 - 5018 - 8000999 - 8000999

	Plan Accounts	2012-13		2013-14	2014-15
		Budget	Actual (6/30/13 GL Balance)	Forecast	Plan
REVENUE:					
UCSF Internal Recharges	4250C				
External Revenue	4200C				
STIP Revenue	4550C	N/A		N/A	N/A
TOTAL REVENUE (lines 10 through 12)		0	0	0	0
EXPENSE:					
Salaries - Faculty	5000C				
Salaries - Non-Faculty Academic	5020C				
Salaries -Staff	5050C				
Subtotal Salary (lines 15 through 17)		0	0	0	0
Benefits - Faculty	5030C				
Benefits - Non-Faculty Academic	5040C				
Benefits - Non-Academic	5060C				
Subtotal Benefits (lines 19 through 21)		0	0	0	0
Total Personnel Costs (lines 18 + 22)		0	0	0	0
Supplies & Materials	5015C				
Occupancy Expense	5300C				
Depreciation	5500C				
Services	5550C				
Travel, Meeting & Entertainment	5578C				
Other Expense	5580C				
Total Non-Salary Expense (lines 24 through 29)		0	0	0	0
TOTAL EXPENSE (lines 22 + 30)		0	0	0	0

2014-15 RECHARGE PROPOSAL

Plan

Recharge Activity Name:

Biodegradable Resource Testing

Recharge Dept ID-Fund-Award-Project:

133144 - 5018 - 8000999 - 8000999

		2012-13		2013-14	2014-15
		Budget	Actual (6/30/13 GL Balance)	Forecast	Plan
		Plan Accounts			
REVENUE:					
UCSF Internal Recharges	4250C				92,664
External Revenue	4200C				
STIP Revenue	4550C	N/A		N/A	N/A
TOTAL REVENUE (lines 10 through 12)		0	0	0	92,664
EXPENSE:					
Salaries - Faculty	5000C				
Salaries - Non-Faculty Academic	5020C				55,334
Salaries -Staff	5050C				
Subtotal Salary (lines 15 through 17)		0	0	0	55,334
Benefits - Faculty	5030C				
Benefits - Non-Faculty Academic	5040C				17,707
Benefits - Non-Academic	5060C				
Subtotal Benefits (lines 19 through 21)		0	0	0	17,707
Total Personnel Costs (lines 18 + 22)		0	0	0	73,041
Supplies & Materials	5015C				5,339
Depreciation	5500C				4,400
Services	5550C				2,350
Other Expense	5580C				432
Total Non-Salary Expense (lines 24 through 29)		0	0	0	12,521
TOTAL EXPENSE (lines 22 + 30)		0	0	0	85,562

2014-15 RECHARGE PROPOSAL Plan

Recharge Activity Name: Biodegradable Resource Testing
 Recharge Dept ID-Fund-Award-Project: 133144 - 5018 - 8000999 - 8000999

	2012-13	2013-14	2014-15			
ADJUSTMENTS:						
Net Position Beginning of Period		0	0			
Working Capital Reserve	N/A	N/A				
Less Subsidies (attach details regarding method and Dept ID-Fund-Project)						
TOTAL ADJUSTMENTS (lines 33 through 35)	0	0	0			
ADJUSTED EXPENSE FOR RATE CALCULATION (lines 31 +36)	0	0	0			
NET POSITION (line 13 - 37) (Column E = 6/30/13 GL Fund Balance)	0	0	0			
ADJUSTMENTS TO NET POSITION:						
Net Position from Line 38		0	0			
Net STIP expense to be transferred to a discretionary Dept ID-Fund-Project						
Other Adjustments (Please Specify)						
ADJUSTED NET POSTION (lines 40 + 41 + 42)		0	0			
NET POSTION TO BE APPLIED TO 2014-15 (Enter in Column G Line 33)			0			
TREATMENT OF NET POSITION:						
Amount to be applied to 2014-15 (1 year amortization)	Enter in Column G Line 33 →	\$ -				
Amount to be applied to 2015-16 (2 year amortization)		\$				
Amount to be applied to 2016-17 (3 year amortization)		\$				
PERSONNEL DETAIL 2014-15 Plan (insert additional lines as needed):						
Job Title and Level	Plan Account	FTE % to Rchg Activity	FTE Annual Salary	Salary to Recharge Activity	% Benefits Rate	Benefits to Recharge Activity
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -

2014-15 RECHARGE PROPOSAL

Plan

Recharge Activity Name:

Biodegradable Resource Testing

Recharge Dept ID-Fund-Award-Project:

133144 - 5018 - 8000999 - 8000999

	2012-13	2013-14	2014-15
ADJUSTMENTS:			
Net Position Beginning of Period		0	0
Working Capital Reserve	<i>N/A</i>	<i>N/A</i>	7,102
Less Subsidies (attach details regarding method and Dept ID-Fund-Project)			
TOTAL ADJUSTMENTS (lines 33 through 35)	0	0	7,102
ADJUSTED EXPENSE FOR RATE CALCULATION (lines 31 +36)	0	0	92,664
NET POSITION (line 13 - 37) (Column E = 6/30/13 GL Fund Balance)	0	0	0

ADJUSTMENTS TO NET POSITION:			
Net Position from Line 38		0	
Net STIP expense to be transferred to a discretionary Dept ID-Fund-Project			
Other Adjustments (Please Specify)			
ADJUSTED NET POSTION (lines 40 + 41 + 42)		0	0
NET POSTION TO BE APPLIED TO 2014-15 (Enter in Column G Line 33)			0

TREATMENT OF NET POSITION:			
Amount to be applied to 2014-15 (1 year amortization)	Enter in Column G Line 33 -->	\$	-
Amount to be applied to 2015-16 (2 year amortization)		\$	
Amount to be applied to 2016-17 (3 year amortization)		\$	

PERSONNEL DETAIL 2014-15 Plan (insert additional lines as needed):						
Job Title and Level	Plan Account	FTE % to Rchg Activity	FTE Annual Salary	Salary to Recharge Activity	% Benefits Rate	Benefits to Recharge Activity
Admin. Asst. III	5020C	5%	\$ 44,676	\$ 2,234	32%	\$ 715
Lab Asst. II	5020C	30%	\$ 57,000	\$ 17,100	32%	\$ 5,472
SRA IV	5020C	50%	\$ 72,000	\$ 36,000	32%	\$ 11,520
				\$ -		\$ -

FY 2014-15 RECHARGE PROPOSAL

Annual Volume Data Forecast

	2012-13	2013-14		2014-15	
	2012-13 Actual Volume	2013-14 Forecasted % Increase / Decrease	2013-14 Volume Forecast	2014-15 Forecasted % Increase / Decrease	2014-15 Volume Forecast
	(A)	(B)	(C)	(D)	(E)
			$A \times (B + 1)$		$C \times (D + 1)$
Biodegradable Resources Assay					3,000

- (A) Actual number of units or hours recharged during 2012-13
- (B) Based on available information and knowledge of business environment, estimate rate of increase / decrease for 2013-14
- (C) 2012-13 Actual Volume (Column A) multiplied against forecasted rate of increase / decrease in volume (Column B) plus 1
- (D) Based on available information and knowledge of business environment, estimate rate of increase / decrease for 2014-15
- (E) 2013-14 Volume Forecast (Column C) multiplied against forecasted rate of increase / decrease in volume (Column D) plus 1

FY 2014-15 RECHARGE PROPOSAL

Rate List

<u>Services:</u>	<u>Internal Rate:</u>	<u>External*</u> <u>Rate:</u>
Biodegradable Resources Test	\$ 30.89	N/A

* Includes 26% Facilities and Administration Rate

2014-15 RECHARGE PROPOSAL Equipment Depreciation Schedule

Notes:

Equipment purchased with Federal Funds cannot be depreciated on a recharge and should be deducted from the full cost.
 Equipment purchased on or before 2012-13 that has not previously been depreciated on a recharge may not be included in the recharge.
 Schedules must be submitted using this format, and all fields must be completed.
 Proposals cannot be approved without a complete depreciation schedule.
 Depreciation schedule for capitalized software, building depreciation and/or renovation depreciation should not be included in this worksheet
 (insert additional worksheet(s) as needed).

Recharge Activity Name: Biodegradable Resource Testing

(Insert additional lines as needed)

Recharge Dept ID (A)	Recharge Award ID (B)	Recharge Fund (C)	Description of Equipment (D)	UC Equipment Tag Number (E)	Acquisition Date (F)	Full Cost (G)	Less: Fed Paid Amount (H)	Net Cost (I)	Percent of use by Recharge (J)	Net Cost to Depreciate (K)	Useful Life (L)	Current Year Depreciation (M)	Depreciation Start Date (MM/YY) (N)
133144	8000999	5018	Centrifuge	137654321	7/1/2014	\$ 22,000.00	0	\$ 22,000.00	100%	\$ 22,000.00	5	\$ 4,400.00	7/1/2014
Total Amount to be Depreciated in 2014-15:												\$4,400	

2014-15 RECHARGE PROPOSAL Checklist for New Proposals

- Category 2 proposals (proposals with planned expenses of \$100,000 to \$500,000 and federal participation greater than 50%, or with planned expenses greater than \$500,000) must be submitted to Control Point for review and approval before submitting to Budget and Resource Management. All others should be submitted directly to Gabriella Hato at GHato@finance.ucsf.edu and copy to Control Point.
- Recharge service(s) are fully identified and described.
- A Dept ID has been provided.
- Detailed mathematical steps for rate calculations are provided.
- Detailed actual and forecasted volume data is provided for each service.
- Rate list including all internal and external rates is provided.
- A-21 unallowable expenditures are not included (i.e. equipment purchases greater than \$5,000, mail stop, phone lines, ID badges, entertainment, gifts, memberships, furniture, STIP expense, advertising expense, any expense that was already paid by the federal government, etc.).

2014-15 RECHARGE PROPOSAL
Checklist for New Proposals

- The proposed 2014-15 plan breaks even.
- If equipment depreciation expense is planned, all equipment items are identified on the depreciation schedule form with UC property ID numbers (9-digit Tag numbers).
- If Working Capital is planned, it is not more than 16.6% of planned expense.
- If a subsidy is planned, the application, amount and Dept ID-Fund-Project is provided.
- If external revenue is planned:
 - o An external rate including 26% Facilities and Administration (F&A) rate has been calculated.
 - o Facilities and Administration rate is not included in the plan.
- If the planned expenses are greater than \$500,000, the user committee has been identified, a member list provided, and a statement that the user committee has approved the rates is included. Such statements must be substantiated by department records.
- The proposal, with all supplements, is being submitted electronically in Excel file format.

External Sales and Services of Education Related Activities

UCSF Guidelines and Requirements for Funds Received from Extramural Sources

August 13, 2010

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[Budget and Resource Management](#)

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Type of Agreement	Definition	Examples	Overhead Consideration	Policy	Review Department/ Signature Authority
					included in agreement
E-3) Memorandum of Understanding – Collaborative Agreement for non-research activities Top	<p>A non-research agreement where UCSF agrees to collaborate with another institution.</p> <p>The agreement is normally non-monetary.</p> <p>Usually the agreement involves sharing space; e.g. having UC personnel located at another institution.</p> <p>Parties derive a significant non-monetary benefit such as space, sharing of scientific expertise, etc.</p> <p>The agreement may be called a Memorandum of Understanding (MOU) or Letter of Understanding (LOU).</p>	<p>Parking Fee arrangement with the City of San Francisco</p>	<p>Direct Cost of providing campus service may be charged based on final affiliation agreement</p>	<ul style="list-style-type: none"> • UCSF Office for policy interpretation • Dean's Office of each school • Budget and Resource Management Office 	<p>For provision of services approval:</p> <ul style="list-style-type: none"> • Dean or Designee <p>For negotiation and execution with:</p> <ul style="list-style-type: none"> • Gov't & Non-Gov't Non-Profits: Office of Sponsored Research, Contracts & Grants (OSR, C&G) • Industry: Office of Sponsored Research, Industry Contracts Division (OSR, ICD) <p>For risk management review/ approval:</p> <ul style="list-style-type: none"> • OSR by agreement, Dean and Medical Malpractice designee
F Sales and Services of Educational Activities					
F-1) Recharge Activity – Internal Customers Only Top	<p>Mechanism for charging INTERNAL customers (defined as able to be recharged via a journal) for products or services.</p> <p>Function like non-profit businesses generating sufficient income to support the cost of operating the activity</p> <p>Not a way to generate extra income (profit), or recoup unallowable/indirect costs from federal funds</p> <p>Products or services provided are neither patient care nor research, therefore Institutional Review Board (IRB) or Intellectual Property rights cannot be involved.</p>	<p>Recharges to internal customers for photocopies produced on departmental copy machines</p> <p>Recharges to internal customers for bone densitometry scans produced by Radiology</p>	<p>Not applicable</p>	<p>Policy Reference:</p> <ul style="list-style-type: none"> • Campus Administrative Policy 250-11 <p>UCSF Office for policy interpretation:</p> <ul style="list-style-type: none"> • Budget and Resource Management Office 	<p>For departmental review:</p> <ul style="list-style-type: none"> • Cognizant Business Officer <p>For School or Vice-Chancellor's review:</p> <ul style="list-style-type: none"> • Control Point (Dean's or Vice-Chancellor's Office) <p>Requires review and approval from:</p> <ul style="list-style-type: none"> • Budget and Resource Management Office
F-2) Recharge	Mechanism for charging both INTERNAL	Recharges for cell growth	Service Center Rate	Policy Reference:	For departmental review:

UCSF Guidelines and Requirements for Funds Received from Extramural Sources
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Type of Agreement	Definition	Examples	Overhead Consideration	Policy	Review Department/ Signature Authority
Activity – Both Internal AND External Customers Top	<p>customers (defined as able to be recharged via a journal) and EXTERNAL customers (defined as not able to be recharged via a journal, instead they are billed and pay by cash, check or credit) for products or services</p> <p>All of the definitions in F-1 above apply, and in addition the following conditions apply.</p> <ul style="list-style-type: none"> Business contracts between external customers and the Regents of the University of California are required. These should be routine if a standard agreement is used. Business contracts will only be executed for recharge activities that have been approved by the Budget and Resource Management Office. The University must not assume any obligation beyond delivery of a standardized University product or service at a pre-established, per unit, uniform price. External customers may not be charged less than total cost. Indirect costs must be included in the rates charged for the products or services unless a formal waiver has been reviewed and approved by the Budget and Resource Management Office. Unrelated Business Income Tax (UBIT) and Sales Tax review is required. 	<p>media and tissue cultured cells prepared by the Cell Culture Facility to internal customers as well as external customers.</p>	<p>or</p> <p>Program Income Rate, section III.F. of Campus Administrative Policy 400-18</p>	<ul style="list-style-type: none"> Campus Administrative Policy 250-11 Campus Administrative Policy 400-18 (for activity with Program Income) <p>UCSF Office for policy interpretation:</p> <ul style="list-style-type: none"> Budget and Resource Management Office Procedures and Guidelines for External Sales and Service of Educational Activities 	<ul style="list-style-type: none"> Cognizant Business Officer <p>For School or Vice-Chancellor's review:</p> <ul style="list-style-type: none"> Control Point (Dean's or Vice-Chancellor's Office) <p>Requires review and approval from:</p> <ul style="list-style-type: none"> Budget and Resource Management Office <p>For business contract review and execution:</p> <ul style="list-style-type: none"> Office of Sponsored Research, Contracts & Grants (OSR, C&G) <p>For determination of UBIT and Sales Tax applicability:</p> <ul style="list-style-type: none"> Controllers Office
F-3) External Sales of Education Related Activities	<p>Sales of products or services to EXTERNAL customers (defined as not able to be charged via a journal, instead they are billed and pay by cash, check or credit). Activities under this category are very similar to recharge activities, except there are NO internal customers. Sales of products or services to BOTH internal and</p>	<p>The School of Nursing has an agreement with Adam.com to organize and provide chat room services and orientation for chat hosts for a 2-month period.</p>	<p>Service Center Rate</p> <p>Or Program Income Rate, section III.F. of Campus Administrative Policy 400-18</p>	<p>Policy Reference:</p> <ul style="list-style-type: none"> UC Business and Finance Bulletin A-56 UC Contracts and Grant Manual section 8-520 	<p>For departmental review and approval:</p> <ul style="list-style-type: none"> Cognizant Departmental Business Officer <p>For School or Vice-Chancellor's</p>

UCSF Guidelines and Requirements for Funds Received from Extramural Sources

August 13, 2010

Type of Agreement	Definition	Examples	Overhead Consideration	Policy	Review Department/ Signature Authority
<p>F-3) External Sales of Education Related Activities (cont.)</p> <p>Top</p>	<p>external customers are recharges (see F-2 above).</p> <p>The University must not assume any obligation beyond delivery of a standardized University product or service at a pre-established, per unit, uniform price.</p> <p>The activity must have some integral relationship to UCSF's instruction, research, or public service missions and yield some identifiable benefit to UCSF.</p> <p>Customers may not be charged less than total cost.</p> <p>Business contracts between external customers and the Regents of the University of California are required. These should be routine if a standard agreement is used.</p> <p>Indirect costs must be included in the fee or price charged for the product or service.</p> <p>Unrelated Business Income Tax (UBIT) and Sales Tax review is required.</p> <p>The following are NOT External Sales of Education Related Activities:</p> <ul style="list-style-type: none"> • Non-standardized testing [Sponsored Contract] • Sales of survey services (data collection and/or data analysis) [Sponsored Contract or Faculty Consulting or Clinical Management Services] • Service to industry agreements [Sponsored Contracts, Non-Federal Clinical Trials, Affiliated Organization Agreements, Industry Sponsored Agreements or Sponsored Cooperative Agreements] • Educational services provided at sponsor's 	<p>Department receives some reimbursement for the services.</p>		<ul style="list-style-type: none"> • UC Letter from Controller to Accounting and Budget Officers, July 28, 1993 • Campus Administrative Policy 400-18 (for activity with Program Income) <p>UCSF Office for policy interpretation:</p> <ul style="list-style-type: none"> • Budget and Resource Management Office • Procedures and Guidelines for External Sales and Service of Educational Activities 	<p>review and approval:</p> <ul style="list-style-type: none"> • Control Point (Dean's or Vice-Chancellor's Office) <p>For review of compliance with University costing policies:</p> <ul style="list-style-type: none"> • Budget and Resource Management Office • See also UCSF Procedures and Guidelines for External Sales and Services of Educational Activities <p>For business contract review and execution:</p> <ul style="list-style-type: none"> • Office of Sponsored Research, Contracts & Grants (OSR, C&G) <p>For determination of UBIT and Sales Tax applicability:</p> <ul style="list-style-type: none"> • Controllers Office

UCSF Guidelines and Requirements for Funds Received from Extramural Sources
August 13, 2010

Type of Agreement	Definition	Examples	Overhead Consideration	Policy	Review Department/ Signature Authority
F-3) External Sales of Education Related Activities (cont.) Top	<p>site for sponsor's personnel [Faculty Consulting Fees or Sponsored Contract]</p> <ul style="list-style-type: none"> • Products or services that are patient care [Professional Fee Services] or research [Sponsored Agreement or Affiliated Organization Agreement] (If Institutional Review Board (IRB) or Intellectual Property rights issues arise, it is not patient care). • Use of unique facilities when staff support or analytical services are also provided (e.g., not sold at pre-established, per unit, uniform prices for standard routines) [Sponsored Contract or Professional Fee Services]; • Sale of consulting services [Faculty Consulting Fees, or Professional Fee Services or Clinical and other Management Services]; • Agreements with non-University hospitals or clinics to provide medical services (e.g., scarce anesthesiology or radiology services) [Professional Fee Services, Outreach Agreements, or, if other party is a government agency, a Sponsored Contract]; • Agreements to test a company's drug or device. [Industry-Sponsored Clinical Trial]. 				

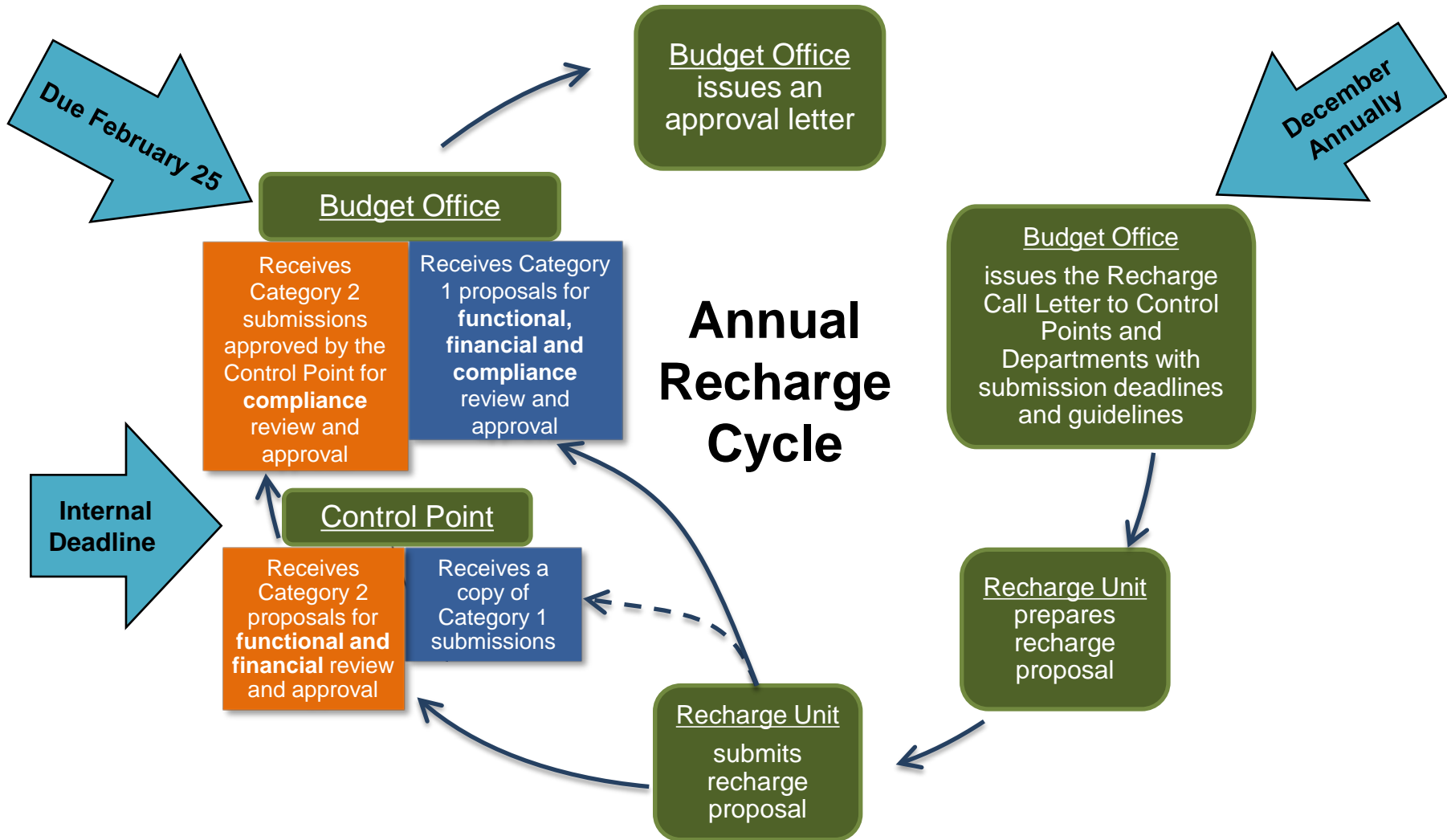
External Sales and Services of Education Related Activities Review and Approval Steps

- Departmental Business Officer and Control Point (Dean's or Vice Chancellor's Office) review and approval
- [Government and Business Contracts Unit of the Office of Sponsored Research](#) review and draft agreement(s) with external users
- Department submits a completed External Sales and Services of Education Related Activity Request ([Business Contract Request Form](#) and a [Rate Calculation Sheet](#)) to [B&RM, Recharge Operations](#), including the following:
 - Documented approval from Departmental Business Officer and Control Point
 - Purpose of work
 - Relation between proposed service and UCSF's mission
 - List of external clients
 - Proposed rate methodology and calculation
 - Cost estimate
 - Units of service (e.g., per test, per labor hours, per machine hours, etc.)
 - Proposed rate methodology narrative
 - Rate calculation, including 26% F&A rate (Service Center Rate)
 - Revenue calculation
 - Dept ID

External Sales and Services of Education Related Activities Review and Approval Steps

- B&RM, Recharge Operations reviews and approves the request and sets up a new Project ID with F&A Base Code L
- [Government and Business Contracts Unit of the Office of Sponsored Research](#) executes agreement(s) with external users
- Department contacts the Controller's Office to determine Unrelated Business Income Tax (UBIT)
- Revenue collected from external customers should be deposited into external revenue account 42105 and the indirect cost component of the revenue will be assessed automatically

The Budget Office recharge review and approval process allows new rates to be approved before the start of the fiscal year to go into effect July 1



The recharge review and approval process consists of 3 types of reviews

Evaluates the need for the services provided by a proposed recharge activity and of the relevance to the department or organization's strategic objectives and priorities to ensure efficient utilization of department resources.

Evaluates the financial viability of a proposed recharge to assess that the right equipment, personnel, funding, target users, product/service unit measures, rate methodology, rate, administration and service / product have been included when proposing the recharge function and cost recovery mechanism.



Validates that both the recharge activity and the method by which the entity aims to recover costs for that recharge activity are compliant with both University of California and Federal policies, regulations and requirements

Category 1 proposals are submitted directly to Recharge Operations for **Functional, Financial and Compliance** reviews and the Control Point is copied on the submission

Category 2 proposals are submitted directly to the Control Point for **Functional and Financial** reviews. Then the Control Point forwards the proposal to Recharge Operations for **Compliance review** and final approval

Risk Level Determines the Type of Review and Approval

Risk Level	Reviewer(s)	Approval Duration
Common Cost Allocations/ Low	Recharge Operations	Permanent
Low-Medium	Recharge Operations	5 Years
Medium	Recharge Operations	3 Years
Medium-High	Control Point and Recharge Operations	2 Years
High	Control Point and Recharge Operations	1-2 Years

As long as the rate methodology does not change and the budget and Federal participation does not increase to another risk level, recharge proposal submissions are only required as specified in the table above

Recharge Review Checklist

Services and Rate Calculations

- Recharge service(s) are fully identified and described
- Rate calculation(s) are attached and assumptions are clear, logical and adequately detailed

External Revenue

- A waiver for collection of F&A has been requested and approved (include documentation in file); note in letter
- Proposal provides for collection of F&A on external revenue of 26%
- Overhead Base Code "L" (OHBCL) has been assigned
- Confirm that external revenue has been deposited in the appropriate account (i.e: 42105 - Educational-product/svc sales, 42106 - Educat-product/svc-F&A waived)

User Committee (If Plan is Greater than \$500,000)

- A user committee has been identified with a member list provided
- Proposal includes documentation that the user committee has approved the rates

Expenditure Projections

- Costs appear to be reasonable in relation to proposed work scope
- Levels of personnel support appear to be reasonable in relation to proposed work scope
- Salary, benefits and FTE are calculated correctly
- Personnel costs are documented by name, title, % effort and annual salary
- Expenditures are listed in sufficient Account detail
- A21 unallowable expenditures are not included (see list)
- Generally unallowable expenses approved (including justification):

Recharge Review Checklist

Equipment Depreciation (If Budgeted)

- Equipment/renovation depreciation schedule(s) are included in the proposal
- Equipment purchased in FY09/10 has not BEGUN to be depreciated on the recharge (already counted in the 09/10 F&A Rate Proposal)
- Equipment/renovation depreciation schedule(s) has been added to the tracking worksheet
- Equipment Useful Life matches OP's Useful Life Schedule
- Future annual budgeted depreciation included for multi-year approvals

Working Capital (If Budgeted)

- Working Capital is not more than 16.6% of budgeted expense

Liens

- Liens are included in the carry forward balance or in the current cost pool for rate calculation

Subsidies (If Budgeted)

- Subsidy has been entered into the database record
- Supporting documentation of federal subsidy or program income activity

Prior Year Fund Balances (Renewals only)

- Prior year balance as a % of proposed expense: _____ %
- If greater than 8.3% (excluding working capital for surplus balances), list issue(s): _____
- Prior year balances are reflected accurately in rate calculation(s)
- If prior year balance includes STIP expense, it is not included in the budget and the dept will be advised to move it
- If prior year balance includes STIP income, it is included as a reduction to expense
- Review prior year approval letter for any stipulations

Overall Budget

- Fund balances match the ledger (adjusted for transfer of STIP expense and/or other adjustments)
- The budget breaks even

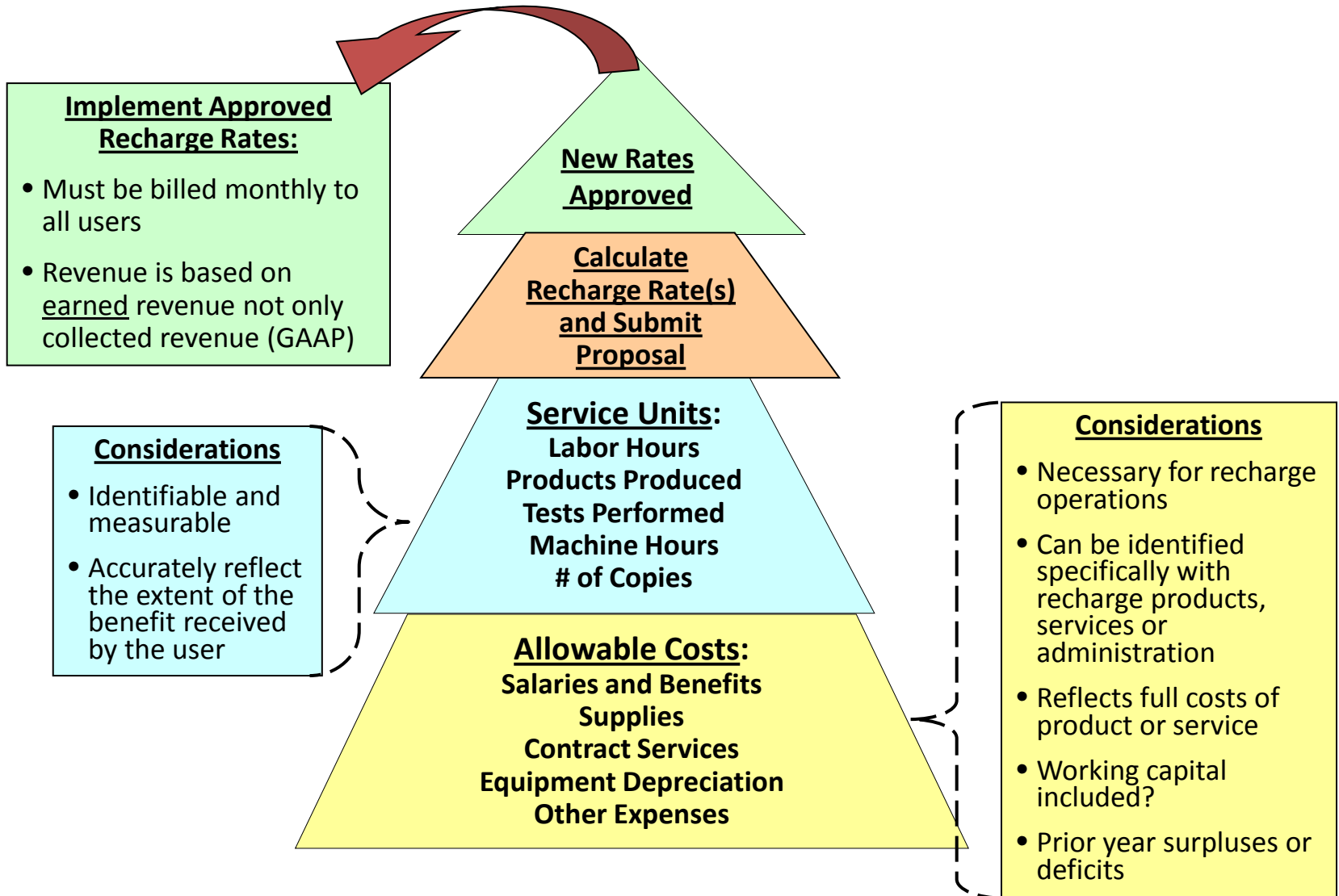
Recharge Review Checklist

APPROVAL LETTER CHECKLIST (NEW OR RENEWAL):

- Annual Plan
- Prior Year surplus/deficit
- Planned working capital
- If prior year balance was > 8.3% of budgeted revenue, caution department regarding validity of business plan
- Project ID(s) requested and end dates updated
- UBIT Questionnaire attached (for new rates with external revenue is > 5% and/or \$1,000)
- Subsidy application, amount and source
- CC Government & Business Contracts Unit in Approval Letter (if applicable)

APPROVAL CHECKLIST (DISCONTINUATION):

- Date last recharge revenue collected _____
- Reconciliation of the fund balance is clear, logical and adequately detailed
- Treatment of Deficit - charge to discretionary fund source _____
- Treatment of Surplus - (case by case - advise department to credit users) _____
- Check for existence of reserve fund(s) and treatment of balance(s)
- Recharge project(s) have been marked "inactive"





University of California
San Francisco

RECHARGE BASICS

PART II

February 4, 2015

Presented by Budget & Resource Management, Recharge Operations

Course Objectives

- Develop a complex rate methodology identifying and assigning direct and allocable cost pools
- Amortize budgeted working capital for recharge proposals with a multi-year approval
- Understand how budgets are established and adjusted
- Understand recharge management responsibilities
- Review the complete discontinuation process for a recharge activity
- Provide an overview of the policy and accounting procedures for Capital and Operating Leases

Forecasting, Trending and Financial Projections

The purpose of a **Financial Projection** is to show that the recharge activity is capable of realizing enough revenue to cover its costs, both at present, and in the future

Accuracy of projections of future costs depends on the assumptions on which the projections are based

- They allow the user to make certain statements about prices, costs, and volumes which will influence decisions related to the recharge activity
- Should be based on knowledge of their activity, including historical performance and potential future environment
- Should be clearly stated and documented, and justification should be provided for reasonableness of assumptions

Salary and Benefit Forecast Considerations

- Number of positions by Job Title and Level
- Actual Salary / Benefit Amounts
- Percentage of effort to the recharge activity (FTE Count)
- Consider and account for factors that could impact these numbers, including turnover, merit increases, equity increases, changes in classification, etc.

Simple Salary and Benefit Forecast Example

The table below illustrates a salary and benefit calculation for a new or renewal recharge activity based on the FTE effort committed to the recharge. This calculation could be generated either to reflect historical performance or to illustrate a plan forecast. This example reflects the actual 2013-14 salary data.

	<u>Annual</u>	<u>Annual</u>	<u>Annualized FTE</u>	
	<u>Salaries</u>	<u>Benefits</u>	<u>% to Recharge</u>	
Person A	<u>(\$44,676</u>	<u>+ \$9,828</u>) x <u>5%</u>	= Recharge \$ <u>2,725</u>
Person B	<u>(\$57,000</u>	<u>+ 12,540</u>) x <u>30%</u>	= Recharge \$ <u>20,862</u>
Person C	<u>(\$72,000</u>	<u>+ 15,840</u>) x <u>50%</u>	= Recharge \$ <u>43,920</u>
			Total S&B to Recharge	\$ <u>67,507</u>

Simple Salary and Benefit Forecast Example

The table below illustrates a salary and benefit forecast for a renewal recharge proposal. This calculation illustrates a plan forecast including any increases or decreases in salary and benefit costs, and FTE effort.

	<u>2013-14</u> <u>Actual</u> (+ / - %)		<u>2014-15</u> <u>Salaries &</u> (+ / - %) <u>Benefits</u> <u>Forecast</u>		<u>2015-16</u> <u>Salaries &</u> <u>Benefits</u> <u>Plan</u>
Person A	\$ <u>2,725</u> x <u>3%</u> =	\$	<u>2,807</u> x <u>3%</u> =	\$	<u>2,891</u>
Person B	\$ <u>20,862</u> x <u>3%</u> =	\$	<u>21,488</u> x <u>3%</u> =	\$	<u>22,133</u>
Person C	\$ <u>43,920</u> x <u>3%</u> =	\$	<u>45,238</u> x <u>3%</u> =	\$	<u>46,595</u>
			Total Salaries & Benefits	\$	<u>71,619</u>

Non-Salary Expense Forecast Example

When forecasting non-salary expense amounts for future years, it is important to consider each expense type separately, as cost pressures can vary by expense type. The illustration below provides an example of a way to forecast non-salary costs for a renewal recharge proposal including any anticipated increases or decreases in costs.

	<u>2013-14</u> <u>Actual</u>	(+ / - %)	<u>2014-15</u> <u>Forecast</u>	(+ / - %)	<u>2015-16</u> <u>Plan</u>
Lab Supplies	<u>\$4,979</u>	x <u>5%</u>	= \$ <u>5,228</u>	x <u>7%</u>	= \$ <u>5,594</u>
Maint. Contract	<u>\$1,500</u>	x <u>0%</u>	= \$ <u>1,500</u>	x <u>0%</u>	= \$ <u>1,500</u>
Lab Phone	<u>\$ 432</u>	x <u>3%</u>	= \$ <u>445</u>	x <u>3%</u>	= \$ <u>458</u>
GAEL*	<u>\$ 398</u>		\$ <u>445</u>		\$ <u>499</u>
Total Non-Salary Expense					\$ <u>8,051</u>

*GAEL rate for 2014-15 is \$0.78 per \$100 salary and the rate for 2015-16 is \$0.85 per \$100 salary. Total projected salary for 2014-15 is \$56,994 and for 2015-16 is \$58,704.

Equipment Considerations

- Has the piece of equipment previously been included in a campus F&A rate proposal?
- Was the piece of equipment (or a portion of the piece of equipment) purchased using federal or other sponsored funds?
- Over what period of time will equipment be depreciated?
- Will new equipment be required sometime during the rate approval?
- What percentage of the equipment depreciation should be devoted to the recharge activity?

Changes in Recharge Services Volume

- Based on your understanding of your recharge activity, do you reasonably anticipate that your volume will increase, decrease, or remain constant?
- What assumptions are you making to project this potential volume?
- Are these assumptions consistent with past performance (if data is available)?

Recharge Exercise

Preparing a 2015-16 Recharge Proposal
for a Renewal Activity

Plan & Rate Development Exercise

Description of Recharge Activity:

The School of Medicine's Tissue Center provides electron microscopy services to all divisions within the department as well as several units outside of the university.

Overview:

The department has a new manager and is getting ready to prepare a recharge rate proposal for 2015-16. Actual 2013-14 expenditures included some unallowable costs on the recharge project. They would like to change the rate methodology to be able to recover all of the costs involved in providing each of the services in a more efficient way.

Change in Rate Methodology:

The old rate methodology distributed the allocable expenses to the various services in proportion to the directly budgeted expenses in each service. It has been determined by the department that the allocation method did not recharge users for various services in relation to the benefit received. The new methodology will distribute allocable expenses in proportion to the projected volume data for each service in addition to directly assigned costs.

Plan & Rate Development Exercise

Assignment:

- Reconcile the 2013-14 financial activity in the recharge project
- Compute forecast for 2014-15 and 2015-16
- Identify directly assigned costs to each recharge service for the 2015-16 rate calculation
- All other costs will be allocated based on the proportion of estimated recharge volume in 2015-16
- The prior year deficit will be directly assigned based on projected 2014-15 year-end net position for each service
- In order to prevent future deficit growth, a 16.6% Working Capital Reserve will be included in the rates
- The total cost for each service (the sum of direct and allocated costs plus working capital and prior year deficit) will be divided by the estimated number of service units.

2013-14 Approved Plan and Rates

Recharge Plan:

	Direct S&E, Depreciation and Prior Year Costs	% Lab Tech FTE Effort	Lab Tech Salary & Benefits, Data & GAEL	Total Direct Costs	% of Total Direct Costs	Allocable Costs	Total Cost per Service
Electron Microscopy Tissue Sample	\$ 6,600	60%	\$ 44,820	\$ 51,420	60%	\$ 2,497	\$ 53,917
Photo Prints & Negatives	\$ 4,339	20%	\$ 14,940	\$ 19,279	22%	\$ 915	\$ 20,194
Negative Staining	\$ 200	10%	\$ 7,470	\$ 7,670	9%	\$ 374	\$ 8,044
Poster Layout	\$ -	10%	\$ 7,470	\$ 7,470	9%	\$ 374	\$ 7,844
Total	\$ 11,139	100%	\$ 74,700	\$ 85,839	100%	\$ 4,161	\$ 90,000

Rate methodology:

Rate per Item = Total Costs / Estimated Number of Items

	Total Costs per Services:	Estimated Volume:	Rate per Item:
Electron Microscopy Tissue Sample	\$ 53,917	400	\$ 134.79
Photo Prints & Negatives	\$ 20,194	250	\$ 80.78
Negative Staining	\$ 8,044	200	\$ 40.22
Poster Layout	\$ 7,844	125	\$ 62.76

External Rate = Internal Rate + 26% Indirect Cost Recovery:

Electron Microscopy Tissue Sample	\$ 169.84
Photo Prints & Negatives	\$ 101.78
Negative Staining	\$ 50.68
Poster Layout	\$ 79.07

Revenue calculation:

Recharge Services Provided	Volume Forecast		Rate	Revenue Forecast	
	Internal	External		Internal	External *
Electron Microscopy Tissue Sample	250	150	\$ 134.79	\$ 33,698	\$ 20,219
Photo Prints & Negatives	150	100	\$ 80.78	\$ 12,117	\$ 8,078
Negative Staining	180	20	\$ 40.22	\$ 7,240	\$ 804
Poster Layout	75	50	\$ 62.76	\$ 4,707	\$ 3,138
Subtotal Revenue				\$ 57,761	\$ 32,239
Revenue Forecast by Percentage:				64%	36%
Total Revenue				\$ 90,000	

Reconciliation of 2013-14 Financial Activity

	2013-14 Plan	2013-14												Total 2013-14 Actuals & Forecast	Plan / Forecast Variance (\$)	Plan / Forecast Variance (%)
		Jul-2013	Aug-2013	Sep-2013	Oct-2013	Nov-2013	Dec-2013	Jan-2014	Feb-2014	Mar-2014	Apr-2014	May-2014	Jun-2014			
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals			
REVENUES																
SALES & SERVICE REVENUE	32,215	5,861	4,004	-	441	1,170	2,081	3,088	4,130	5,835	7,560	4,883	8,897	47,949	15,734	48.8%
RECHARGE & COSTED CENTRAL ACT	57,785	8,135	7,700	1,009	2,156	2,291	3,297	3,518	5,682	8,372	8,475	5,013	3,141	58,790	1,005	1.7%
INTEREST AND INVESTMENT INCOME	0	11	15	5	0	0	0	0	0	0	0	0	0	31	31	0.0%
TOTAL REVENUES	\$90,000	\$14,007	\$11,718	\$1,014	\$2,597	\$3,461	\$5,378	\$6,607	\$9,811	\$14,207	\$16,035	\$9,896	\$12,038	\$106,770	\$16,770	18.6%
EXPENSES																
NON-FACULTY ACADEMIC SALARIES	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	0	0.00%
NON-FACULTY ACADEMIC BENEFITS	13,800	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	19,200	5,400	39.13%
STAFF SALARIES AND OVERTIME	2,400	200	200	200	200	200	200	200	200	200	200	200	200	2,400	0	0.00%
STAFF BENEFITS	912	76	76	76	76	76	76	76	76	76	76	76	76	912	0	0.00%
SPONSORED PROJ - F&A RECOVERY	0	1,210	826	0	91	242	429	637	852	1,204	1,560	1,008	1,836	9,896	9,896	0.00%
DEPRECIATION	2,400	0	0	0	0	0	0	0	0	0	0	0	2,400	2,400	0	0.00%
SUPPLIES AND MATERIALS	4,000	300	600	250	222	343	585	695	392	499	395	288	381	4,950	950	23.76%
SERVICES	10,000	990	888	482	1,280	1,086	1,320	438	862	1,491	1,493	508	455	11,293	1,293	12.93%
TRAVEL, MTG & ENTERTAINMENT	0	28	24	23	24	22	29	20	22	24	28	27	29	300	300	0.0%
OTHER EXPENSE	449	0	0	0	2	10	12	15	14	0	0	0	0	54	(396)	0.0%
CAPITAL EQUIPMENT (NON-SPON PROJ)	0	0	0	0	0	0	0	0	0	0	0	0	6,500	6,500	0.0%	
TOTAL EXPENSES	\$93,961	\$9,404	\$9,215	\$7,631	\$8,495	\$8,578	\$9,252	\$8,682	\$9,018	\$10,094	\$10,352	\$8,707	\$18,477	117,905	\$23,944	25.5%
INCOME/(LOSS) FROM OPERATIONS	(\$3,961)	\$4,603	\$2,504	(\$6,617)	(\$5,898)	(\$5,117)	(\$3,874)	(\$2,075)	\$793	\$4,113	\$5,684	\$1,189	(\$6,439)	(\$11,135)	(\$7,174)	
CHANGE IN NET POSITION																
Increase/(decrease) in unrestricted net position	(3,961)	4,603	2,504	(6,617)	(5,898)	(5,117)	(3,874)	(2,075)	793	4,113	5,684	1,189	(6,439)	(11,135)	(7,174)	0.0%
INCREASE/(DECREASE) IN NET POSITION	(\$3,961)	\$4,603	\$2,504	(\$6,617)	(\$5,898)	(\$5,117)	(\$3,874)	(\$2,075)	\$793	\$4,113	\$5,684	\$1,189	(\$6,439)	(\$11,135)	(\$7,174)	0.0%
NET POSITION																
Unrestricted - beginning of period	3,961	3,961	8,564	11,068	4,451	(1,448)	(6,565)	(10,439)	(12,513)	(11,720)	(7,607)	(1,924)	(735)	3,961	0	(0.0%)
Unrestricted - end of period	0	8,564	11,068	4,451	(1,448)	(6,565)	(10,439)	(12,513)	(11,720)	(7,607)	(1,924)	(735)	(7,174)	(7,174)	(7,174)	#DIV/0!
TOTAL NET POSITION - BEGINNING OF PERIOD	\$3,961	\$3,961	\$8,564	\$11,068	\$4,451	(\$1,448)	(\$6,565)	(\$10,439)	(\$12,513)	(\$11,720)	(\$7,607)	(\$1,924)	(\$735)	\$3,961	\$0	(0.0%)
TOTAL NET POSITION - END OF PERIOD	\$0	\$8,564	\$11,068	\$4,451	(\$1,448)	(\$6,565)	(\$10,439)	(\$12,513)	(\$11,720)	(\$7,607)	(\$1,924)	(\$735)	(\$7,174)	(\$7,174)	(\$7,174)	597.2%

STIP Reconciliation

Run MyReports "Transaction Detail Report" for recharge Dept ID - Fund - Project and accounts 49140 and 59140 for the fiscal year to reconcile annual net STIP

*Annual net STIP income should remain on the recharge project to offset expenses

*Annual net STIP expense is unallowable on the recharge project and should be transferred to a discretionary fund source

Trans Type	Source Code	Bus Unit	Acct	Acct Descr	Fund	Dept ID	Project	Funct	Description	Journal Date	Budget	Lien	Actual
Financial Journal - Other	538	SFCMP	49140	STIP invest income-current	5018	123456	8006789	43	STIP Jul-13	7/31/13	0.00	0.00	-10.51
Financial Journal - Other	538	SFCMP	49140	STIP invest income-current	5018	123456	8006789	43	STIP Aug-13	8/30/13	0.00	0.00	-14.73
Financial Journal - Other	538	SFCMP	49140	STIP invest income-current	5018	123456	8006789	43	STIP Sep-13	9/30/13	0.00	0.00	-5.46
Financial Journal - Other	538	SFCMP	59140	STIP invest expense-current	5018	123456	8006789	43	STIP Oct-13	10/31/13	0.00	0.00	2.39
Financial Journal - Other	538	SFCMP	59140	STIP invest expense-current	5018	123456	8006789	43	STIP Nov-13	11/30/13	0.00	0.00	9.88
Financial Journal - Other	538	SFCMP	59140	STIP invest expense-current	5018	123456	8006789	43	STIP Dec-13	12/31/13	0.00	0.00	12.32
Financial Journal - Other	538	SFCMP	59140	STIP invest expense-current	5018	123456	8006789	43	STIP Jan-14	1/31/14	0.00	0.00	15.31
Financial Journal - Other	538	SFCMP	59140	STIP invest expense-current	5018	123456	8006789	43	STIP Feb-14	2/28/14	0.00	0.00	13.69
REPORT TOTAL											\$0.00	\$0.00	\$22.89

Reconciliation of 2013-14 Expenses

Identify allowable and unallowable costs that were charged to the recharge fund in 2013-14. This information will be used as the basis for forecasting expenses for the 2015-16 renewal proposal

Description	Plan Account	Plan Account Description	Financial	Allowable	Unallowable
Lab Technician Salary (1 FTE - performs tests for all recharge services)	5020C	Non-faculty academic salaries	\$ 60,000		
Lab Technician Benefits	5040C	Non-faculty academic benefits	\$ 19,200		
Admin. Analyst Salary (5% FTE - administrative services for the recharge activity)	5050C	Staff salaries and overtime	\$ 2,400		
Admin. Analyst Benefits	5060C	Staff benefits	\$ 912		
Equipment Depreciation for Electron Microscope	5500C	Depreciation	\$ 2,400		
Office Supplies for Recharge Reports	5515C	Supplies & Materials	\$ 150		
Reagents for Tissue Samples	5515C	Supplies & Materials	\$ 1,500		
Negative Stain	5515C	Supplies & Materials	\$ 300		
Photo paper & Film for Photo Prints and Negatives	5515C	Supplies & Materials	\$ 3,000		
Phone for Lab Technician	5550C	Services	\$ 480		
Phone for Admin. Analyst	5550C	Services	\$ 480		
Data Network Recharge for Lab Technician	5550C	Services	\$ 468		
Data Network Recharge for Admin Analyst	5550C	Services	\$ 23		
Mail Stop for Lab Mail	5550C	Services	\$ 1,392		
Operating Lease for Photo Processor	5550C	Services	\$ 4,000		
Maintenance Contract for Electron Microscope	5550C	Services	\$ 4,000		
GAEL for Lab Technician	5550C	Services	\$ 432		
GAEL for Admin Analyst	5550C	Services	\$ 17		
Food for monthly recharge meetings	5578C	Travel, Mtgs & Entertainment	\$ 300		
2013-14 Net STIP	5580C	Other Expenses	\$ 23		
Software for Negatives/Photo Printing	5700C	Capital Equipment (non-spon proj)	\$ 6,500		

Reconciliation of 2013-14 Expenses

Identify allowable and unallowable costs that were charged to the recharge fund in 2013-14. This information will be used as the basis for forecasting expenses for the 2015-16 renewal proposal

Description	Account	Plan Account Description	Financial	Allowable	Unallowable
Lab Technician Salary (1 FTE - performs tests for all recharge services)	5020C	Non-faculty academic salaries	\$ 60,000	x	
Lab Technician Benefits	5040C	Non-faculty academic benefits	\$ 19,200	x	
Admin. Analyst Salary (5% FTE - admin services for the recharge activity)	5050C	Staff salaries and overtime	\$ 2,400	x	
Admin. Analyst Benefits	5060C	Staff benefits	\$ 912	x	
Equipment Depreciation for Electron Microscope	5500C	Depreciation	\$ 2,400	x	
Office Supplies for Recharge Reports	5515C	Supplies & Materials	\$ 150	x	
Reagents for Tissue Samples	5515C	Supplies & Materials	\$ 1,500	x	
Negative Stain	5515C	Supplies & Materials	\$ 300	x	
Photo paper & Film for Photo Prints and Negatives	5515C	Supplies & Materials	\$ 3,000	x	
Phone for Lab Technician	5550C	Services	\$ 480	x	
Phone for Admin. Analyst	5550C	Services	\$ 480		x
Data Network Recharge for Lab Technician	5550C	Services	\$ 468	x	
Data Network Recharge for Admin Analyst	5550C	Services	\$ 23	x	
Mail Stop for Lab Mail	5550C	Services	\$ 1,392		x
Operating Lease for Photo Processor	5550C	Services	\$ 4,000	x	
Maintenance Contract for Electron Microscope	5550C	Services	\$ 4,000	x	
GAEL for Lab Technician	5550C	Services	\$ 432	x	
GAEL for Admin Analyst	5550C	Services	\$ 17	x	
Food for monthly recharge meetings	5578C	Travel, Mtgs & Entertainment	\$ 300		x
2013-14 Net STIP	5580C	Other Expenses	\$ 23		x
Software for Negatives/Photo Printing	5700C	Capital Equipment (non-spon proj)	\$ 6,500		x

Volume Forecast

Forecast the 2014-15 and 2015-16 volume (round to the nearest dollar) for each recharge service based on actual 2013-14 volume data considering historical performance and potential future environment

	2013-14	2014-15		2015-16	
	2013-14 Actual Volume	2014-15 Forecasted % Increase / Decrease	2014-15 Volume Forecast	2015-16 Forecasted % Increase / Decrease	2015-16 Volume Forecast
	(A)	(B)	(C)	(D)	(E)
			$A \times (B + 1)$		$C \times (D + 1)$
Electron Microscopy Tissue Sample	420	3%		2%	
Photo Prints & Negatives	278	5%		2%	
Negative Staining	236	5%		2%	
Poster Layout	132	0%		2%	

(A) Actual number of units or hours recharged during 2013-14.

(B) Forecast the 2014-15 rate of increase / decrease in volume based on available information and knowledge of business environment.

(C) 2013-14 Actual Volume (Column A) multiplied by forecasted rate of increase / decrease in volume (Column B).

(D) Forecast rate of increase / decrease for 2015-16 based on available information and knowledge of business environment.

(E) 2014-15 Volume Forecast (Column C) multiplied by projected rate of increase / decrease in volume (Column D).

Volume Forecast

Forecast the 2014-15 and 2015-16 volume (round to the nearest dollar) for each recharge service based on actual 2013-14 volume data considering historical performance and potential future environment

	2013-14	2014-15		2015-16	
	2013-14 Actual Volume	2014-15 Forecasted % Increase / Decrease	2014-15 Volume Forecast	2015-16 Forecasted % Increase / Decrease	2015-16 Volume Forecast
	(A)	(B)	(C)	(D)	(E)
			$A \times (B + 1)$		$C \times (D + 1)$
Electron Microscopy Tissue Sample	420	3%	433	2%	442
Photo Prints & Negatives	278	5%	292	2%	298
Negative Staining	236	5%	248	2%	253
Poster Layout	132	0%	132	2%	135

(A) Actual number of units or hours recharged during 2013-14.

(B) Forecast the 2014-15 rate of increase / decrease in volume based on available information and knowledge of business environment.

(C) 2013-14 Actual Volume (Column A) multiplied by forecasted rate of increase / decrease in volume (Column B).

(D) Forecast rate of increase / decrease for 2015-16 based on available information and knowledge of business environment.

(E) 2014-15 Volume Forecast (Column C) multiplied by projected rate of increase / decrease in volume (Column D).

Employee Planning

Forecast the 2014-15 and 2015-16 salary (round to the nearest dollar) and benefits based on actual 2013-14 salary and benefits data and any projected increases or decreases

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)		
	2013-14								2014-15				2015-16					
Job Title & Level	Salary Account	Benefit Account	Annual Salary	Benefits Rate	Annual Benefits	% to Recharge Activity	Recharge Salary	Recharge Benefits	% Salary Increase / Decrease	% to Recharge Activity	Recharge Salary	Recharge Benefits	% Salary Increase / Decrease	% to Recharge Activity	Recharge Salary	Recharge Benefits		
Lab Technician	5020C	5040C	60,000	32%	19,200	100%	60,000	19,200	3%	100%			0%	100%				
Admin. Analyst	5050C	5060C	48,000	38%	18,240	5%	2,400	912	3%	5%			0%	5%				
							(R)	(S)					(T)	(U)			(V)	(W)
							62,400	20,112										

* Make sure to include future year salary and benefit increases in projections

- (A) Enter the Staff Person's title and level
- (B) Enter Staff Salary Account (e.g. - 5000C, 5020C, or 5050C)
- (C) Enter Staff Benefit Account (e.g. - 5030C, 5040C or 5060C)
- (D) Enter staff person's actual annual salary from 2013-14
- (E) Enter staff person's benefits rate
- (F) Enter staff person's actual annual benefits from 2013-14
- (G) Enter the percentage of time this staff member supported the recharge activity. (Include Adjustment for partial year of effort if applicable. E.g. - % effort / 12 x actual # of months of effort)
- (H) Multiply Annual Salary (Column D) by % to Recharge Activity (Column G)
- (I) Multiply Annual Benefits (Column F) by % to Recharge Activity (Column G)
- (J) Enter the rate of salary increase or decrease from actuals in 2013-14 to planned for 2014-15
- (K) Enter the percentage of time this staff member is anticipated to support the recharge activity
- (L) Equals the product of Column D x (1 + Column J) x Column K
- (M) Equals the product of Column F x (1 + Column J) x Column K
- (N) Enter the anticipated rate of salary increase or decrease from planned 2014-15 values
- (O) Enter the anticipated percentage of time this staff member will support this activity
- (P) Equals the product of Column D x (1 + Column J) x (1 + Column N) x Column O
- (Q) Equals the product of Column F x (1 + Column J) x (1 + Column N) x Column O
- (R) Equals sum of 2013-14 actual salaries charged to Recharge Activity - Reconcile to Plan Page Column E, Row 18
- (S) Equals sum of 2013-14 actual benefits charged to Recharge Activity - Reconcile to Plan Page Column E, Row 22
- (T) Equals sum of 2014-15 anticipated salaries charged to Recharge Activity - Reconcile to Plan Page Column F, Row 18
- (U) Equals sum of 2014-15 anticipated benefits charged to Recharge Activity - Reconcile to Plan Page Column F, Row 22
- (V) Equals sum of 2015-16 anticipated salaries charged to Recharge Activity - Reconcile to Plan Page Column G, Row 18
- (W) Equals sum of 2015-16 anticipated benefits charged to Recharge Activity - Reconcile to Plan Page Column G, Row 22

Employee Planning

Forecast the 2014-15 and 2015-16 salary (round to the nearest dollar) and benefits based on actual 2013-14 salary and benefits data and any projected increases or decreases

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)		
2013-14									2014-15				2015-16					
Job Title & Level	Salary Account	Benefit Account	Annual Salary	Benefits Rate	Annual Benefits	% to Recharge Activity	Recharge Salary	Recharge Benefits	% Salary Increase / Decrease	% to Recharge Activity	Recharge Salary	Recharge Benefits	% Salary Increase / Decrease	% to Recharge Activity	Recharge Salary	Recharge Benefits		
Lab Technician	5020C	5040C	60,000	32%	19,200	100%	60,000	19,200	3%	100%	61,800	19,776	0%	100%	61,800	19,776		
Admin. Analyst	5050C	5060C	48,000	38%	18,240	5%	2,400	912	3%	5%	2,472	939	0%	5%	2,472	939		
							(R) 62,400		(S) 20,112		(V) 64,272		(W) 20,715		(X) 64,272		(Y) 20,715	

* Make sure to include future year salary and benefit increases in projections

- (A) Enter the Staff Person's title and level
- (B) Enter Staff Salary Account (e.g. - 5000C, 5020C, or 5050C)
- (C) Enter Staff Benefit Account (e.g. - 5030C, 5040C or 5060C)
- (D) Enter staff person's actual annual salary from 2013-14
- (E) Enter staff person's benefits rate
- (F) Enter staff person's actual annual benefits from 2013-14
- (G) Enter the percentage of time this staff member supported the recharge activity. (Include Adjustment for partial year of effort if applicable. E.g. - % effort / 12 x actual # of months of effort)
- (H) Multiply Annual Salary (Column D) by % to Recharge Activity (Column G)
- (I) Multiply Annual Benefits (Column F) by % to Recharge Activity (Column G)
- (J) Enter the rate of salary increase or decrease from actuals in 2013-14 to planned for 2014-15
- (K) Enter the percentage of time this staff member is anticipated to support the recharge activity
- (L) Equals the product of Column D x (1 + Column J) x Column K
- (M) Equals the product of Column F x (1 + Column J) x Column K
- (N) Enter the anticipated rate of salary increase or decrease from planned 2014-15 values
- (O) Enter the anticipated percentage of time this staff member will support this activity
- (P) Equals the product of Column D x (1 + Column J) x (1 + Column N) x Column O
- (Q) Equals the product of Column F x (1 + Column J) x (1 + Column N) x Column O
- (R) Equals sum of 2013-14 actual salaries charged to Recharge Activity - Reconcile to Plan Page Column E, Row 18
- (S) Equals sum of 2013-14 actual benefits charged to Recharge Activity - Reconcile to Plan Page Column E, Row 22
- (T) Equals sum of 2014-15 anticipated salaries charged to Recharge Activity - Reconcile to Plan Page Column F, Row 18
- (U) Equals sum of 2014-15 anticipated benefits charged to Recharge Activity - Reconcile to Plan Page Column F, Row 22
- (V) Equals sum of 2015-16 anticipated salaries charged to Recharge Activity - Reconcile to Plan Page Column G, Row 18
- (W) Equals sum of 2015-16 anticipated benefits charged to Recharge Activity - Reconcile to Plan Page Column G, Row 22

2015-16 RECHARGE PROPOSAL Equipment Depreciation Schedule

Notes:

Equipment purchased with Federal Funds cannot be depreciated on a recharge and should be deducted from the full cost.

Equipment purchased on or before 2012-13 that has not previously been depreciated on a recharge may not be included in the recharge.

Schedules must be submitted using this format, and all fields must be completed.

Proposals cannot be approved without a complete depreciation schedule.

Depreciation schedule for capitalized software, building depreciation and/or renovation depreciation should not be included in this worksheet (insert additional worksheet(s) as needed).

Recharge Activity Name: Tissue Center - Electron Microscopy Recharge

(Insert additional lines as needed)

						(H - I)			(J x K)			(L / M)		
Recharge Dept ID	Recharge Award ID	Recharge Fund	Description of Equipment	UC Equipment Tag Number	UCSF Asset ID	Acquisition Date	Full Cost	Less: Fed Paid Amount	Net Cost	Percent of use by Recharge	Net Cost to Depreciate	Useful Life	Current Year Depreciation	Depreciation Start Date (MM/YY)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
123456	8007654	5018	Electron Microscope	120009999	999120000409	Jul-13	12,000	-	12,000	100%	12,000	5	2,400	Jul-13
Total Amount to be Depreciated in 2015-16:													\$2,400	

2015-16 RECHARGE PROPOSAL Capitalized Software Depreciation Schedule

(Insert additional lines as needed)

						(H - I)			(J x K)			(L / M)		
Recharge Dept ID	Recharge Award ID	Recharge Fund	Description of Equipment	UC Equipment Tag Number	UCSF Asset ID	Acquisition Date	Full Cost	Less: Fed Paid Amount	Net Cost	Percent of use by Recharge	Net Cost to Depreciate	Useful Life	Current Year Depreciation	Depreciation Start Date (MM/YY)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
123456	8007654	5018	Photo Software			Jun-14	6,500	-	6,500	100%	6,500	3	2,167	Jul-15
Total Amount to be Depreciated in 2015-16:													\$2,167	

**Refer to policy for 3-year useful life for capitalized software
UCOP Accounting Manual P-415-3.1**

Non-Salary Expense Forecast

Forecast the 2014-15 and 2015-16 non-salary expenses (round to the nearest dollar) based on actual 2013-14 non-salary expense data including any anticipated increases or decreases in costs

(A)	(B)	(C)	(D)		(E)	(F)		(G)	(H)		(I)
Non-Salary Expense Description	Plan Account Description	Expense Plan Account	2013-14		Actual 2013-14 Expenses	2014-15		2014-15 Expense Forecast	2015-16		2015-16 Plan
			2013-14 Plan			% Increase / Decrease	% Increase / Decrease				
Electron Microscope	Depreciation	5500C	2,400		2,400	0%			see schedule		
Photo Software	Depreciation	5500C	-		-	0%			see schedule		
Office Supplies for Recharge Reports	Supplies & Materials	5515C	100		150	3%			3%		
Reagents for Tissue Samples	Supplies & Materials	5515C	1,000		1,500	5%			3%		
Negative Stain	Supplies & Materials	5515C	300		300	5%			3%		
Photo paper & Film for Photo Prints and Negatives	Supplies & Materials	5515C	2,600		3,000	5%			3%		
Phone for Lab Technician	Services	5550C	709		480	0%			0%		
Data Network for Lab Technician	Services	5550C	468		468	0%			0%		
Data Network for Admin Analyst	Services	5550C	23		23	0%			0%		
Operating Lease for Photo Processor	Services	5550C	4,000		4,000	0%			0%		
Maintenance Contract for Electron Microscope	Services	5550C	4,800		4,000	0%			0%		
GAEL for Lab Technician	Services	5550C	432		432	10%			10%		
GAEL for Admin Analyst	Services	5550C	17		17	10%			10%		
2012-13 Net Position End of Period			(3,961)		(3,961)				-		-
			(J)		(K)	(L)			(M)		
			12,888		12,809						

Non-Salary Expense Forecast

Forecast the 2014-15 and 2015-16 non-salary expenses (round to the nearest dollar) based on actual 2013-14 non-salary expense data including any anticipated increases or decreases in costs

(A)	(B)	(C)	(D) 2013-14		(E)	(F) 2014-15		(G)	(H) 2015-16		(I)
Non-Salary Expense Description	Plan Account Description	Expense Plan Account	2013-14 Plan	Actual 2013-14 Expenses	%	Increase / Decrease	2014-15 Expense Forecast	%	Increase / Decrease	2015-16 Plan	
Electron Microscope	Depreciation	5500C	2,400	2,400	0%		2,400		see schedule	2,400	
Photo Software	Depreciation	5500C	-	-	0%		-		see schedule	2,167	
Office Supplies for Recharge Reports	Supplies & Materials	5515C	100	150	3%		155	3%		160	
Reagents for Tissue Samples	Supplies & Materials	5515C	1,000	1,500	5%		1,575	3%		1,622	
Negative Stain	Supplies & Materials	5515C	300	300	5%		315	3%		324	
Photo paper & Film for Photo Prints and Negatives	Supplies & Materials	5515C	2,600	3,000	5%		3,150	3%		3,245	
Phone for Lab Technician	Services	5550C	709	480	0%		480	0%		480	
Data Network for Lab Technician	Services	5550C	468	468	0%		468	0%		468	
Data Network for Admin Analyst	Services	5550C	23	23	0%		23	0%		23	
Operating Lease for Photo Processor	Services	5550C	4,000	4,000	0%		4,000	0%		4,000	
Maintenance Contract for Electron Microscope	Services	5550C	4,800	4,000	0%		4,000	0%		4,000	
GAEL for Lab Technician	Services	5550C	432	432	10%		475	10%		523	
GAEL for Admin Analyst	Services	5550C	17	17	10%		19	10%		21	
			(J)	(K)			(L)			(M)	
			16,849	16,770			17,060			19,433	

Calculation of Lab Technician's FTE Effort and Salary to Each Recharge Service

The Total Lab Technician Salary includes salary, benefits, data network and associated GAEL

	Salary	Benefits	Data Network	GAEL	Total Lab Technician Salary
Lab Technician	\$ 61,800	\$ 19,776	\$ 468	\$ 523	\$ 82,567

- The Tissue Center has kept detailed records of the time and effort devoted to performing each service
- The Lab Technician's FTE effort has been allocated based on the total time needed to perform each service

Identify the total Lab Technician Salary which will be directly assigned to each service (rounded to the nearest dollar)

	Volume Forecast per Service	Time (hrs) per Service	Total Time per Service	% FTE Effort* per Service	Total Lab Technician Salary per Service
Electron Microscopy Tissue Sample	442	2.25	994.50	57%	
Photo Prints & Negatives	298	1.00	298.00	17%	
Negative Staining	253	1.00	253.00	14%	
Poster Layout	135	1.50	202.50	12%	
Total			1,748.00	100%	\$ 82,567

* % FTE Effort is based on the billable hours calculation where 1,748 represents 100% FTE effort. Percentages are rounded to the nearest percent.

Calculation of Lab Technician's FTE Effort and Salary to Each Recharge Service

The Total Lab Technician Salary includes salary, benefits, data network and associated GAEL

	Salary	Benefits	Data Network	GAEL	Total Lab Technician Salary
Lab Technician	\$ 61,800	\$ 19,776	\$ 468	\$ 523	\$ 82,567

- The Tissue Center has kept detailed records of the time and effort devoted to performing each service
- The Lab Technician's FTE effort has been allocated based on the total time needed to perform each service

Identify the total Lab Technician Salary which will be directly assigned to each service (rounded to the nearest whole dollar)

	Projected Volume per Service	Time (hrs) per Service	Total Time per Service	% FTE Effort* per Service	Total Lab Technician Salary per Service
Electron Microscopy Tissue Sample	442	2.25	994.50	57%	\$ 47,063
Photo Prints & Negatives	298	1.00	298.00	17%	\$ 14,036
Negative Staining	253	1.00	253.00	14%	\$ 11,559
Poster Layout	135	1.50	202.50	12%	\$ 9,908
Total			1,748.00	100%	\$ 82,567

* % FTE Effort is based on the billable hours calculation where 1,748 represents 100% FTE effort. Percentages are rounded to the nearest whole percent.

Direct vs. Allocable Expenses

Based on the description of each expense category, identify expenses which should be directly assigned to specific recharge services and expenses which should be allocated to all recharge services.

Description	Plan Account	2013-14 Actuals	2014-15 Forecast	2015-16 Plan	2015-16 Direct	2015-16 Allocable
Lab Tech. Salary, Benefits, Data Network, and GAEL for Electron Microscopy Tissue Sample	Various	\$ 48,060	\$ 49,511	\$ 47,063		
Lab Tech. Salary, Benefits, Data Network, and GAEL for Photo Prints & Negatives	Various	\$ 16,020	\$ 16,504	\$ 14,036		
Lab Tech. Salary, Benefits, Data Network, and GAEL for Negative Staining	Various	\$ 8,010	\$ 8,252	\$ 11,559		
Lab Tech. Salary, Benefits, Data Network, and GAEL for Poster Layout	Various	\$ 8,010	\$ 8,252	\$ 9,908		
Admin. Analyst Salary	5050C	\$ 2,400	\$ 2,472	\$ 2,472		
Admin. Analyst Benefits	5060C	\$ 912	\$ 939	\$ 939		
Office Supplies for Recharge Reports	5015C	\$ 150	\$ 155	\$ 160		
Reagents for Tissue Samples	5015C	\$ 1,500	\$ 1,575	\$ 1,622		
Negative Stain	5015C	\$ 300	\$ 315	\$ 324		
Photo paper & Film for Photo Prints and Negatives	5015C	\$ 3,000	\$ 3,150	\$ 3,245		
Depreciation for Electron Microscope	5500C	\$ 2,400	\$ 2,400	\$ 2,400		
Depreciation for Photo Processing Capitalized Software	5500C	\$ -	\$ -	\$ 2,167		
Phone for Lab Technician	5550C	\$ 480	\$ 480	\$ 480		
Data Network Recharge for Admin Analyst	5550C	\$ 23	\$ 23	\$ 23		
Operating Lease for Photo Processor	5550C	\$ 4,000	\$ 4,000	\$ 4,000		
Maintenance Contract for Electron Microscope	5550C	\$ 4,000	\$ 4,000	\$ 4,000		
GAEL for Admin Analyst	5580C	\$ 17	\$ 19	\$ 21		
Prior Year-End Net Position for Electron Microscopy Tissue Sample	-	\$ 1,600	TBD	TBD		
Prior Year-End Net Position for Photo Prints & Negatives	-	\$ 2,261	TBD	TBD		
Prior Year-End Net Position Negative Staining	-	\$ 100	TBD	TBD		
Working Capital	3000C	\$ -	\$ -	TBD		

Direct vs. Allocable Expenses

Based on the description of each expense category, identify expenses which should be directly assigned to specific recharge services and expenses which should be allocated to all recharge services.

Description	Plan Account	2013-14 Actuals	2014-15 Forecast	2015-16 Plan	2015-16 Direct	2015-16 Allocable
Lab Tech. Salary, Benefits, Data Network, and GAEL for Electron Microscopy Tissue Sample	Various	\$ 48,060	\$ 49,511	\$ 47,063	x	
Lab Tech. Salary, Benefits, Data Network, and GAEL for Photo Prints & Negatives	Various	\$ 16,020	\$ 16,504	\$ 14,036	x	
Lab Tech. Salary, Benefits, Data Network, and GAEL for Negative Staining	Various	\$ 8,010	\$ 8,252	\$ 11,559	x	
Lab Tech. Salary, Benefits, Data Network, and GAEL for Poster Layout	Various	\$ 8,010	\$ 8,252	\$ 9,908	x	
Admin. Analyst Salary	5050C	\$ 2,400	\$ 2,472	\$ 2,472		x
Admin. Analyst Benefits	5060C	\$ 912	\$ 939	\$ 939		x
Office Supplies for Recharge Reports	5015C	\$ 150	\$ 155	\$ 160		x
Reagents for Tissue Samples	5015C	\$ 1,500	\$ 1,575	\$ 1,622	x	
Negative Stain	5015C	\$ 300	\$ 315	\$ 324	x	
Photo paper & Film for Photo Prints and Negatives	5015C	\$ 3,000	\$ 3,150	\$ 3,245	x	
Depreciation for Electron Microscope	5500C	\$ 2,400	\$ 2,400	\$ 2,400	x	
Depreciation for Photo Processing Capitalized Software	5500C	\$ -	\$ -	\$ 2,167	x	
Phone for Lab Technician	5550C	\$ 480	\$ 480	\$ 480		x
Data Network Recharge for Admin Analyst	5550C	\$ 23	\$ 23	\$ 23		x
Operating Lease for Photo Processor	5550C	\$ 4,000	\$ 4,000	\$ 4,000	x	
Maintenance Contract for Electron Microscope	5550C	\$ 4,000	\$ 4,000	\$ 4,000	x	
GAEL for Admin Analyst	5580C	\$ 17	\$ 19	\$ 21		x
Prior Year-End Net Position for Electron Microscopy Tissue Sample	-	\$ (1,600)	TBD	TBD	x	
Prior Year-End Net Position for Photo Prints & Negatives	-	\$ (2,261)	TBD	TBD	x	
Prior Year-End Net Position Negative Staining	-	\$ (100)	TBD	TBD	x	
Working Capital	3000C	\$ -	\$ -	TBD		x

Assign Direct Expenses to Each Recharge Service

Description	2013-14 Actuals	2014-15 Forecast	2015-16 Plan
Lab Tech. Salary, Benefits, Data Network, and GAEL for Electron Microscopy Tissue Sample	\$ 48,060	\$ 49,511	\$ 47,063
Lab Tech. Salary, Benefits, Data Network, and GAEL for Photo Prints & Negatives	\$ 16,020	\$ 16,504	\$ 14,036
Lab Tech. Salary, Benefits, Data Network, and GAEL for Negative Staining	\$ 8,010	\$ 8,252	\$ 11,559
Lab Tech. Salary, Benefits, Data Network, and GAEL for Poster Layout	\$ 8,010	\$ 8,252	\$ 9,908
Reagents for Tissue Samples	\$ 1,500	\$ 1,575	\$ 1,622
Negative Stain	\$ 300	\$ 315	\$ 324
Photo paper & Film for Photo Prints and Negatives	\$ 3,000	\$ 3,150	\$ 3,245
Depreciation for Electron Microscope	\$ 2,400	\$ 2,400	\$ 2,400
Depreciation for Photo Processing Capitalized Software	\$ -	\$ -	\$ 2,167
Operating Lease for Photo Processor	\$ 4,000	\$ 4,000	\$ 4,000
Maintenance Contract for Electron Microscope	\$ 4,000	\$ 4,000	\$ 4,000
Prior Year-End Net Position for Electron Microscopy Tissue Sample	\$ (1,600)	TBD	TBD
Prior Year-End Net Position for Photo Prints & Negatives	\$ (2,261)	TBD	TBD
Prior Year-End Net Position Negative Staining	\$ (100)	TBD	TBD

Using the financial data from the table above, calculate the total direct costs assigned to each recharge service

	2013-14 Actuals	2014-15 Forecast	2015-16 Plan
Electron Microscopy Tissue Sample	\$ 54,360	\$ 57,486	
Photo Prints & Negatives	\$ 20,759	\$ 23,654	
Negative Staining	\$ 8,210	\$ 8,567	
Poster Layout	\$ 8,010	\$ 8,252	

Assign Direct Expenses to Each Recharge Service

Description	2013-14 Actuals	2014-15 Forecast	2015-16 Plan
Lab Tech. Salary, Benefits, Data Network, and GAEL for Electron Microscopy Tissue Sample	\$ 48,060	\$ 49,511	\$ 47,063
Lab Tech. Salary, Benefits, Data Network, and GAEL for Photo Prints & Negatives	\$ 16,020	\$ 16,504	\$ 14,036
Lab Tech. Salary, Benefits, Data Network, and GAEL for Negative Staining	\$ 8,010	\$ 8,252	\$ 11,559
Lab Tech. Salary, Benefits, Data Network, and GAEL for Poster Layout	\$ 8,010	\$ 8,252	\$ 9,908
Reagents for Tissue Samples	\$ 1,500	\$ 1,575	\$ 1,622
Negative Stain	\$ 300	\$ 315	\$ 324
Photo paper & Film for Photo Prints and Negatives	\$ 3,000	\$ 3,150	\$ 3,245
Depreciation for Electron Microscope	\$ 2,400	\$ 2,400	\$ 2,400
Depreciation for Photo Processing Capitalized Software	\$ -	\$ -	\$ 2,167
Operating Lease for Photo Processor	\$ 4,000	\$ 4,000	\$ 4,000
Maintenance Contract for Electron Microscope	\$ 4,000	\$ 4,000	\$ 4,000
Prior Year-End Net Position for Electron Microscopy Tissue Sample	\$ (1,600)	TBD	TBD
Prior Year-End Net Position for Photo Prints & Negatives	\$ (2,261)	TBD	TBD
Prior Year-End Net Position Negative Staining	\$ (100)	TBD	TBD

Using the financial data from the table above, calculate the total direct costs assigned to each recharge service

	2013-14 Actuals	2014-15 Forecast	2015-16 Plan
Electron Microscopy Tissue Sample	\$ 54,360	\$ 57,486	\$ 55,085
Photo Prints & Negatives	\$ 20,759	\$ 23,654	\$ 23,448
Negative Staining	\$ 8,210	\$ 8,567	\$ 11,883
Poster Layout	\$ 8,010	\$ 8,252	\$ 9,908

Distribute Allocable Expenses Assigned to All Recharge Services

The total allocable expenses for each fiscal year are identified below

Description	Plan Account	2013-14 Actuals	2014-15 Forecast	2015-16 Plan
Admin. Analyst Salary	5050C	\$ 2,400	\$ 2,472	\$ 2,472
Admin. Analyst Benefits	5060C	\$ 912	\$ 939	\$ 939
Office Supplies for Recharge Reports	5015C	\$ 150	\$ 155	\$ 160
Phone for Lab Technician	5550C	\$ 480	\$ 480	\$ 480
Data Network Recharge for Lab Tech.	5550C	\$ 23	\$ 23	\$ 23
GAEL for Admin Analyst	5580C	\$ 17	\$ 19	\$ 21
Total Allocable Expenses		\$ 3,982	\$ 4,088	\$ 4,095

Calculate the allocable dollars per unit (rounded to the nearest cent) to assign to the recharge services, and then calculate the total allocable dollars (rounded to the nearest dollar) to assign to each service for 2015-16:

	2015-16 Volume Forecast	2015-16 Allocable Expenses Forecast	Allocable \$ per unit (total allocable expenses/total volume)
Electron Microscopy Tissue Sample	442		
Photo Prints & Negatives	298		
Negative Staining	253		
Poster Layout	135		
Total	1,128		

The last approved allocation method should be employed until the new methodology is reviewed and approved. Identify the total allocable expenses to assign to each recharge service in 2014-15

Service	% Total Direct Costs 2013-14	% Total Direct Costs 2014-15	2013-14 Actuals	2014-15 Forecast	2015-16 Plan
Electron Microscopy Tissue Sample	60%	59%	2,389	2,453	
Photo Prints & Negatives	23%	24%	916	940	
Negative Staining	9%	9%	358	368	
Poster Layout	9%	8%	358	368	
	101%	100%	4,022	4,129	

Distribute Allocable Expenses Assigned to All Recharge Services

The total allocable expenses for each fiscal year are identified below:

Description	Plan Account	2013-14 Actuals	2014-15 Forecast	2015-16 Plan
Admin. Analyst Salary	5050C	\$ 2,400	\$ 2,472	\$ 2,472
Admin. Analyst Benefits	5060C	\$ 912	\$ 939	\$ 939
Office Supplies for Recharge Reports	5015C	\$ 150	\$ 155	\$ 160
Phone for Lab Technician	5550C	\$ 480	\$ 480	\$ 480
Data Network Recharge for Lab Tech.	5550C	\$ 23	\$ 23	\$ 23
GAEL for Admin Analyst	5580C	\$ 17	\$ 19	\$ 21
Total Allocable Expenses		\$ 3,982	\$ 4,088	\$ 4,095

Calculate the allocable dollars per unit (rounded to the nearest cent) to assign to the recharge services, and then calculate the total allocable dollars (rounded to the nearest dollar) to assign to each service for 2015-16:

	2015-16 Volume Forecast	2015-16 Allocable Expenses Forecast	Allocable \$ per unit (total allocable expenses/total volume) \$ 3.63
Electron Microscopy Tissue Sample	442	1,605	
Photo Prints & Negatives	298	1,082	
Negative Staining	253	918	
Poster Layout	135	490	
Total	1,128	4,095	

The last approved allocation method should be employed until the new methodology is reviewed and approved. Identify the total allocable expenses to assign to each recharge service in 2014-15

Service	% Total Direct Costs 2013-14	% Total Direct Costs 2014-15	2013-14 Actuals	2014-15 Forecast	2015-16 Plan
Electron Microscopy Tissue Sample	60%	59%	2,389	2,453	1,605
Photo Prints & Negatives	23%	24%	916	940	1,082
Negative Staining	9%	9%	358	368	918
Poster Layout	8%	8%	319	327	490
	100%	100%	3,982	4,088	4,095

Reconciliation of 2013-14 and 2014-15 Revenue and Expenses

Calculate the 2014-15 year-end Net Position End of Period forecast for each service

Service	2013-14 Revenue	2013-14 Expenses	2013-14 Net Position End of Period*	2014-15 Revenue	2014-15 Expenses	2014-15 Net Position End of Period Forecast
Electron Microscopy Tissue Sample	56,611	56,749	(138)	58,365	59,939	
Photo Prints & Negatives	22,456	21,675	781	23,587	24,594	
Negative Staining	9,492	8,568	924	9,975	8,935	
Poster Layout	8,284	8,329	(45)	8,284	8,579	
Total	96,843	95,321	1,522	100,211	102,047	

*2013-14 Net Position End of Period adjusted to exclude unallowable expenses transferred off of the recharge fund in 2014-15.

Reconciliation of 2013-14 and 2014-15 Revenue and Expenses

Calculate the 2014-15 year-end Net Position End of Period forecast for each service

Service	2013-14 Revenue	2013-14 Expenses	2013-14 Net Position End of Period*	+	2014-15 Revenue	2014-15 Expenses	2014-15 Net Position End of Period Forecast
Electron Microscopy Tissue Sample	56,611	56,749	(138)		58,365	59,939	(1,712)
Photo Prints & Negatives	22,456	21,675	781		23,587	24,594	(226)
Negative Staining	9,492	8,568	924		9,975	8,935	1,964
Poster Layout	8,284	8,329	(45)		8,284	8,579	(340)
Total	96,843	95,321	1,522		100,211	102,047	(314)

*2013-14 Net Position End of Period adjusted to exclude unallowable expenses transferred off of the recharge fund in 2014-15.

Calculate the Working Capital and the 2015-16 Adjusted Expense for Rate Calculation for Each Recharge Service

Working Capital = Total Expenses x % Working Capital Planned (round to nearest dollar)

Adjusted Expense for Rate Calculation = Total Expenses + Working Capital + Net Position End of Period

Services	Directly Assigned Costs	Allocated Expenses	Total Expenses	% Working Capital Planned	Working Capital	2014-15 Net Position End of Period Forecast	Total Adjusted Expenses for Rate Calculation
Electron Microscopy Tissue Sample	\$ 55,085	\$ 1,605	\$ 56,690	16.6666%		1,712	
Photo Prints & Negatives	\$ 23,448	\$ 1,082	\$ 24,530	16.6666%		226	
Negative Staining	\$ 11,883	\$ 918	\$ 12,801	16.6666%		(1,964)	
Poster Layout	\$ 9,908	\$ 490	\$ 10,398	16.6666%		340	
Total Cost	\$ 100,324	\$ 4,095	\$ 104,419	16.6666%		314	

Calculate the Working Capital and the 2015-16 Adjusted Expense for Rate Calculation for Each Recharge Service

Working Capital = Total Expenses x % Working Capital Planned (round to nearest dollar)

Adjusted Expense for Rate Calculation = Total Expenses + Working Capital + Net Position End of Period

Services	Directly Assigned Costs	Allocated Expenses	Total Expenses	% Working Capital Planned	Working Capital	2014-15 Net Position - End of Period Forecast	Total Adjusted Expenses for Rate Calculation
Electron Microscopy Tissue Sample	\$ 55,085	\$ 1,605	\$ 56,690	16.6666%	9,448	1,712	67,850
Photo Prints & Negatives	\$ 23,448	\$ 1,082	\$ 24,530	16.6666%	4,088	226	28,844
Negative Staining	\$ 11,883	\$ 918	\$ 12,801	16.6666%	2,133	(1,964)	12,970
Poster Layout	\$ 9,908	\$ 490	\$ 10,398	16.6666%	1,733	340	12,471
Total Cost	\$ 100,324	\$ 4,095	\$ 104,419	16.6666%	17,402	314	122,135

2015-16 Rate Calculation and Revenue Projection

Complete this worksheet using the data calculated in the recharge renewal exercise (round rates to nearest cent)

Rate methodology:



Rate per Item = Total Costs / Estimated Number of Items

	Total Costs per Services:	Volume Forecast:	Rate per Item:
Electron Microscopy Tissue Sample			
Photo Prints & Negatives			
Negative Staining			
Poster Layout			
Total Cost			



External Rate = Internal Rate + 26% Indirect Cost Recovery:

Electron Microscopy Tissue Sample	
Photo Prints & Negatives	
Negative Staining	
Poster Layout	

Revenue calculation:

Recharge Services Provided	Volume Forecast		Rate	Revenue Forecast	
	Internal	External		Internal	External *
Electron Microscopy Tissue Sample	350	92			
Photo Prints & Negatives	200	98			
Negative Staining	200	53			
Poster Layout	75	60			
Subtotal Revenue					
<i>Estimated Revenue by Percentage</i>					
Total Revenue					

* Note: External revenue calculation is based on the volume forecast and internal rates, and does not include the 26% for Indirect Cost Recovery.

2015-16 Rate Calculation and Revenue Projection

Complete this worksheet using the data calculated in the recharge renewal exercise (round rates to nearest cent)

Rate methodology:

Rate per Item = Total Costs / Estimated Number of Items
--

	Total Costs per Services:	Volume Forecast:	Rate per Item:
Electron Microscopy Tissue Sample	\$ 67,850	442	\$ 153.51
Photo Prints & Negatives	\$ 28,844	298	\$ 96.79
Negative Staining	\$ 12,970	253	\$ 51.27
Poster Layout	\$ 12,471	135	\$ 92.37
Total Cost	\$ 122,135		

External Rate = Internal Rate + 26% Indirect Cost Recovery:

Electron Microscopy Tissue Sample	\$ 193.42
Photo Prints & Negatives	\$ 121.96
Negative Staining	\$ 64.60
Poster Layout	\$ 116.39



Revenue calculation:

Recharge Services Provided	Volume Forecast		Rate	Revenue Forecast	
	Internal	External		Internal	External *
Electron Microscopy Tissue Sample	350	92	\$ 153.51	\$ 53,729	\$ 14,123
Photo Prints & Negatives	200	98	\$ 96.79	\$ 19,358	\$ 9,485
Negative Staining	200	53	\$ 51.27	\$ 10,254	\$ 2,717
Poster Layout	75	60	\$ 92.37	\$ 6,928	\$ 5,542
Subtotal Revenue				\$ 90,268	\$ 31,867
<i>Estimated Revenue by Percentage</i>				74%	26%
Total Revenue				\$ 122,135	

* Note: External revenue calculation is based on the volume forecast and internal rates, and does not include the 26% for Indirect Cost Recovery.

**2015-16 RECHARGE PROPOSAL
Plan**

Recharge Activity Name:

Electron Microscopy Recharge

Recharge Dept ID-Fund-Award-Project:

123456-5018-8006789

	Plan Accounts	2013-14		2014-15	2015-16
		Budget	6/30/14 Actuals in MyReport	Forecast	Plan
REVENUE:					
UCSF Internal Recharges	4250C				
External Revenue	4200C				
STIP Revenue	4550C	N/A		N/A	N/A
TOTAL REVENUE (lines 10 through 12)		0	0	0	0
EXPENSE:					
Salaries - Faculty	5000C				
Salaries - Non-Faculty Academic	5020C				
Salaries -Staff	5050C				
Subtotal Salary (lines 15 through 17)		0	0	0	0
Benefits - Faculty	5030C				
Benefits - Non-Faculty Academic	5040C				
Benefits - Non-Academic	5060C				
Subtotal Benefits (lines 19 through 21)		0	0	0	0
Total Personnel Costs (lines 18 + 22)		0	0	0	0
Sponsored Proj - F&A Recovery	5202C				
Occupancy Expense	5300C				
Depreciation	5500C				
Supplies & Materials	5515C				
Services	5550C				
Travel, Meeting & Entertainment	5578C				
Other Expense	5580C				
Capital Equipment (Non-Spon Proj)	5700C				
Total Non-Salary Expense (lines 24 through 31)		0	0	0	0
TOTAL EXPENSE (lines 22 + 32)		0	0	0	0

2015-16 RECHARGE PROPOSAL

Plan

Recharge Activity Name:

Electron Microscopy Recharge

Recharge Dept ID-Fund-Award-Project:

123456-5018-8006789

	Plan Accounts	2013-14		2014-15	2015-16
		Budget	6/30/14 Actuals in MyReport	Forecast	Plan
REVENUE:					
UCSF Internal Recharges	4250C	57,785	58,790	64,135	90,268
External Revenue	4200C	32,215	47,949	36,076	31,867
STIP Revenue	4550C	N/A	31	N/A	N/A
TOTAL REVENUE (lines 10 through 12)		90,000	106,770	100,211	122,135
EXPENSE:					
Salaries - Faculty	5000C				
Salaries - Non-Faculty Academic	5020C	60,000	60,000	61,800	61,800
Salaries -Staff	5050C	2,400	2,400	2,472	2,472
Subtotal Salary (lines 15 through 17)		62,400	62,400	64,272	64,272
Benefits - Faculty	5030C				
Benefits - Non-Faculty Academic	5040C	13,800	19,200	19,776	19,776
Benefits - Non-Academic	5060C	912	912	939	939
Subtotal Benefits (lines 19 through 21)		14,712	20,112	20,715	20,715
Total Personnel Costs (lines 18 + 22)		77,112	82,512	84,987	84,986
Sponsored Proj - F&A Recovery	5202C				
Occupancy Expense	5300C		9,896		
Depreciation	5500C	2,400	2,400	2,400	4,567
Supplies & Materials	5515C	4,000	4,950	5,195	5,351
Services	5550C	10,000	11,293	8,971	8,971
Travel, Meeting & Entertainment	5578C		300		
Other Expense	5580C	449	54	494	544
Capital Equipment (Non-Spon Proj)	5700C		6,500		
Total Non-Salary Expense (lines 24 through 31)		16,849	35,393	17,060	19,433
TOTAL EXPENSE (lines 22 + 32)		93,961	117,905	102,047	104,419

ADJUSTMENTS:						
Net Position Beginning of Period				0		0
Working Capital Reserve		N/A		N/A		
Less Subsidies (attach details regarding method and Dept ID-Fund-Project)						
TOTAL ADJUSTMENTS (lines 35 through 37)	0	0		0		0
ADJUSTED EXPENSE FOR RATE CALCULATION (lines 33 +38)	0	0		0		0
NET POSITION (line 13 - 39) (Column E = 6/30/14 Net Position)	0	0		0		0
ADJUSTMENTS TO NET POSITION:						
Net Position from Line 38				0		0
Net STIP expense to be transferred to a discretionary Dept ID-Fund-Project						
Other Adjustments (Please Specify)						
ADJUSTED NET POSTION (lines 42 + 43 + 44)				0		0
NET POSTION TO BE APPLIED TO 2015-16 (Enter in Column G Line 35)						0
TREATMENT OF NET POSITION:						
Amount to be applied to 2015-16 (1 year amortization)	Enter in Column G Line 35 -->			\$		-
Amount to be applied to 2016-17 (2 year amortization)				\$		
Amount to be applied to 2017-18 (3 year amortization)				\$		
PERSONNEL DETAIL 2015-16 Plan (insert additional lines as needed):						
Job Title and Level	Plan Account	FTE % to Rchg Activity	FTE Annual Salary	Salary to Recharge Activity	% Benefits Rate	Benefits to Recharge Activity
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -

ADJUSTMENTS:

Net Position Beginning of Period	(3,961)	(3,961)	(1,522)	314
Working Capital Reserve		N/A	N/A	17,402
Less Subsidies (attach details regarding method and Dept ID-Fund-Project)				
TOTAL ADJUSTMENTS (lines 35 through 37)	(3,961)	(3,961)	(1,522)	17,716
ADJUSTED EXPENSE FOR RATE CALCULATION (lines 33 +38)	90,000	113,944	100,525	122,135
NET POSITION (line 13 - 39) (Column E = 6/30/14 Net Position)	(0)	(7,174)	(314)	0

ADJUSTMENTS TO NET POSITION:

Net Position from Line 38		(7,174)	(314)	
Net STIP expense to be transferred to a discretionary Dept ID-Fund-Project		22.89		
Other Adjustments (Unallowable Expenses Transferred)		8,672		
ADJUSTED NET POSTION (lines 42 + 43 + 44)		1,522	(314)	
NET POSTION TO BE APPLIED TO 2015-16 (Enter in Column G Line 35)			(314)	

TREATMENT OF NET POSITION:

Amount to be applied to 2015-16 (1 year amortization)	Enter in Column G Line 35 -->	\$	(314)	
Amount to be applied to 2016-17 (2 year amortization)		\$		
Amount to be applied to 2017-18 (3 year amortization)		\$		

PERSONNEL DETAIL 2015-16 Plan (insert additional lines as needed):

Job Title and Level	Plan Account	FTE % to Rchg Activity	FTE Annual Salary	Salary to Recharge Activity	% Benefits Rate	Benefits to Recharge Activity
Lab Technician	5020C	100%	60,000	\$ 60,000.00	32%	19,200
Admin. Analyst	5050C	5%	48,000	\$ 2,400.00	38%	912
				\$ -		0
				\$ -		0

Amortization of Planned Working Capital for a NEW Proposal with a 3-year approval

3-year projection for a new proposal with maximum allowed working capital planned

	2014-15	2015-16	2016-17
Total Revenue	\$ 395,728	\$ 395,728	\$ 395,728
Total Expense	\$ 339,215	\$ 339,215	\$ 339,215
Planned Working Capital	\$ 56,513	\$ 56,513	\$ 56,513
Net Position Applied to Plan	\$ -	\$ -	\$ -
Change in Net Postion	\$ 56,513	\$ 56,513	\$ 56,513
Total Net Position - Beginning of Period	\$ -	\$ 56,513	\$ 113,026
Total Net Position - End of Period	\$ 56,513	\$ 113,026	\$ 169,539
% Surplus/(Deficit)	16.66%	33.32%	49.98%

3-year projection for a new proposal with maximum allowed working capital amortized over 3 years

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Total Revenue	\$ 358,053	\$ 358,053	\$ 358,053	\$ 339,215	\$ 339,215	\$ 339,215
Total Expense	\$ 339,215	\$ 339,215	\$ 339,215	\$ 339,215	\$ 339,215	\$ 339,215
Planned Working Capital	\$ 18,838	\$ 18,838	\$ 18,838	\$ 56,513	\$ 56,513	\$ 56,513
Net Position Applied to Plan	\$ -	\$ -	\$ -	\$ 56,513	\$ 56,513	\$ 56,513
Change in Net Postion	\$ 18,838	\$ 18,838	\$ 18,838	\$ -	\$ -	\$ -
Total Net Position - Beginning of Period	\$ -	\$ 18,838	\$ 37,676	\$ 56,513	\$ 56,513	\$ 56,513
Total Net Position - End of Period	\$ 18,838	\$ 37,676	\$ 56,513	\$ 56,513	\$ 56,513	\$ 56,513
% Surplus/(Deficit)	5.55%	11.11%	16.66%	16.66%	16.66%	16.66%

\$56,513 is the maximum allowed working capital (16.66% of annual planned expenses)
\$18,838 is the maximum allowed working capital of \$56,513 amortized over 3 years

Amortization of Planned Working Capital for a RENEWAL proposal with a 3-year approval

3-year projection for a renewal proposal with a 2015-16 Total Net Position – Beginning of Period forecast amortized over 3 years and maximum allowed working capital planned

	2015-16	2016-17	2017-18
Total Revenue	\$ 362,992	\$ 362,992	\$ 362,992
Total Expense	\$ 339,215	\$ 339,215	\$ 339,215
Planned Working Capital**	\$ 56,513	\$ 56,513	\$ 56,513
Net Position Applied to Plan*	\$ 32,736	\$ 32,736	\$ 32,736
Change in Net Postion	\$ 23,777	\$ 23,777	\$ 23,777
Total Net Position - Beginning of Period	\$ 98,207	\$ 121,984	\$ 145,761
Total Net Position - End of Period	\$ 121,984	\$ 145,761	\$ 169,538
% Surplus/(Deficit)	35.96%	42.97%	49.98%

3-year projection for a renewal proposal with a 2015-16 Total Net Position- Beginning of Period forecast amortized over 3 years and maximum allowed working capital amortized over 3 years

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Total Revenue	\$ 325,317	\$ 325,317	\$ 325,317	\$ 339,215	\$ 339,215	\$ 339,215
Total Expense	\$ 339,215	\$ 339,215	\$ 339,215	\$ 339,215	\$ 339,215	\$ 339,215
Planned Working Capital***	\$ 18,838	\$ 18,838	\$ 18,838	\$ 56,513	\$ 56,513	\$ 56,513
Net Position Applied to Plan*	\$ 32,736	\$ 32,736	\$ 32,736	\$ 56,513	\$ 56,513	\$ 56,513
Change in Net Postion	\$ (13,898)	\$ (13,898)	\$ (13,898)	\$ -	\$ -	\$ -
Total Net Position - Beginning of Period	\$ 98,207	\$ 84,309	\$ 70,412	\$ 56,513	\$ 56,513	\$ 56,513
Total Net Position - End of Period	\$ 84,309	\$ 70,412	\$ 56,513	\$ 56,513	\$ 56,513	\$ 56,513
% Surplus/(Deficit)	24.85%	20.76%	16.66%	16.66%	16.66%	16.66%

*The 2015-16 Total Net Position-Beginning of Period forecast is \$98,207 and will be amortized over 3 years: \$32,736 each year

**\$56,513 is the maximum allowed working capital (16.66% of annual planned expenses)

***The maximum allowed working capital of \$56,513 will be amortized over 3 years: \$18,838 each year

Amortization of Planned Working Capital for a RENEWAL proposal with a 3-year approval

3-year projection for a renewal proposal with a 2015-16 Total Net Position – Beginning of Period forecast and maximum allowed working capital planned

	2015-16	2016-17	2017-18
Total Revenue	\$ 297,521	\$ 297,521	\$ 297,521
Total Expense	\$ 339,215	\$ 339,215	\$ 339,215
Planned Working Capital*	\$ 56,513	\$ 56,513	\$ 56,513
Net Position Applied to Plan**	\$ 98,207	\$ 98,207	\$ 98,207
Change in Net Position	\$ (41,694)	\$ (41,694)	\$ (41,694)
Total Net Position - Beginning of Period	\$ 98,207	\$ 56,513	\$ 14,819
Total Net Position - End of Period	\$ 56,513	\$ 14,819	\$ (26,875)
% Surplus/(Deficit)	16.66%	4.37%	-7.92%

*\$56,513 is the maximum allowed working capital (16.66% of annual planned expenses)

**\$98,207 is the 2015-16 Total Net Position – Beginning of Period forecast

These projections are based on consistent volume and expenses over 3 years

Management Requirements for Recharge Units

- Obtain recharge proposal preparation and management training
- Submit Recharge Proposals to Control Point or Recharge Operations as appropriate based on risk level
- Work collaboratively with reviewers to obtain approval in a timely manner
- Adjust recharge forecast and plan in UPlan after Recharge Operations issues an approval letter
- Track progress on a periodic basis to prevent significant over/under recovery of costs
- Address project deficits and surpluses as needed
- Adjust rates to reflect increases/decreases in total Recharge Unit operating costs or service volume that does not constitute a change in methodology
- Prepare monthly recharge journals
- Transfer planned depreciation to reserve fund annually, at minimum
- Any time there is a change in capital equipment, an updated listing must be provided to Recharge Operations electronically in Excel file format

All units that perform recharge activities are tracked using a specific *Recharge Project*

- ❑ The specific Recharge Project is used to ***uniquely identify each distinct recharge activity***.
- ❑ Generally, the Recharge Project is used to match all *expenses* directly attributable to providing the products, services, and management of the recharge activity with the *revenue* that is generated by charging internal and external customers.
- ❑ All Recharge Projects must use one of the following Project Uses:
 - **Recharge** - sells internally or externally
 - **Recharge (external)** - sells only externally
- ❑ Recharge projects are assigned a Project ID number from within a range of project numbers which are used exclusively for recharge activities:

Numbering Convention for Recharges	
Project Use	Project ID Ranges
Recharge	8000000 - 8499999
Recharge (external)	8500000 - 8799999

Using Projects to Track Recharge Operations

- ❑ The *Project Name* should describe the activity
- ❑ Every Project must have a *Project Owner*. The *Project Owner* for all Recharge Projects is generally generic and should be *Dept ID/Division* (the Dept ID chartfield in the transaction identifies the owner)
- ❑ Below is an example of some Recharge Projects and the associated attributes:

Project ID	Recharge Project Name	Project Use	Project Owner
8000239	Radiology Optical Imaging	Recharge	Department/ Division
8000096	Refuse/Recycling		
8000088	Janitorial Service		
8000261	LARC – Large Animal		
8000269	EH&S Radiation Waste		
8500025	Nikon Imaging Center	Recharge (external)	
8500002	Biomechanical Testing Services		

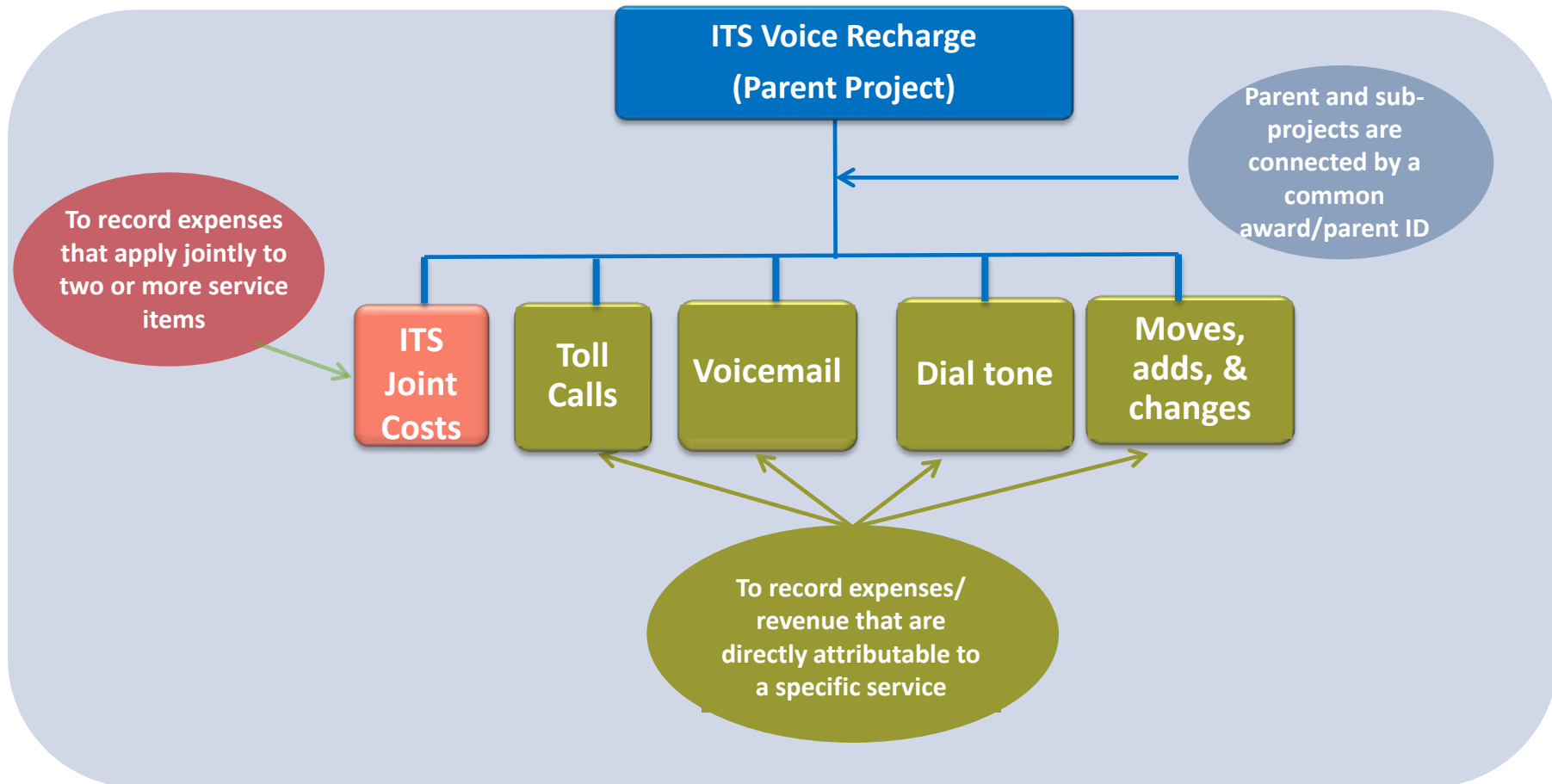
Linking Recharge Projects with Sub-Projects

- Just as with other projects, a Parent Recharge project can be linked with Recharge Sub-projects by using the project **Award/Parent ID** attribute. Setting up Sub-projects allow departments flexibility in capturing revenue and expenses for multiple service lines.
- Linking of Recharge Projects facilitates the ability to perform roll-up reporting through MyReports:

Project	Project Name	Project	Award/Parent ID (Links like projects for reporting)
Parent Project	ITS Voice Recharge	8000004	8000004
Sub-projects	ITS Joint costs (records all joint costs for projects 8000004-8000009)	8000005	
	Toll Calls Recharge	8000006	
	Voicemail Recharge	8000007	
	Dial tone Recharge	8000008	
	Moves, Adds, Changes Recharge	8000009	

Linking Recharge Project with Sub-Projects

- ❑ **Graphic example:** Illustrates the previous example of a Parent Recharge Project with multiple sub-projects that capture various recharge services/rates:



Who can set-up a Recharge Project?

- ❑ The Budget Office must approve all Parent projects or Sub-projects of a parent project where the Project Use is Recharge or Recharge (external only)
- ❑ Therefore, projects set-up are coordinated by Budget and Resource Management, Recharge Operations through the final approval process by the Controller's Office

Flexfield

- ❑ Set-up of a new Flexfield is coordinated by departments: The Flexfield is a 6-character optional chartfield value for departmental use designed to track information not captured by other chartfields
- ❑ Reasons for setting up a new Flexfield chartfield:
 - ❑ To capture information that cannot be captured by other chartfields
 - ❑ Flexfields are recommended to be set-up only when the total yearly transactions are expected to be greater than \$25,000
- ❑ Note:
 - ❑ Flexfields that will be used with the Medical Center business unit **must** start with a zero (e.g., 0XXXXX). Campus flexfields cannot start with -0-
 - ❑ Flexfields that have no activity for one complete fiscal year may be inactivated and recycled

Check Your Knowledge

- ❑ What chartfield identifies Recharge activity, and is used to match revenue and expense?
 - ❑ Account
 - ❑ Function
 - ❑ Project
 - ❑ Flexfield

- ❑ What project attribute can be used to link multiple like recharge activities together using a parent and sub-project concept?
 - ❑ Owner
 - ❑ Wet/Dry lab
 - ❑ Project name
 - ❑ Parent/Award ID

Impacts of Recharges on Management Reporting

- ❑ Recharges represent the distribution of costs across academic and administrative departments, which affects management reporting and analysis.
- ❑ A recharge operation should use appropriate expense accounts to record the types of internal costs necessary to produce the product or service that they are distributing to other departments, and a project to show the activity (i.e., printing services).
- ❑ The UCSF customer should also use appropriate expense accounts to reflect the purchase of that product or service in their department. It is important for both the recharge operation and the customer to view management reports that reflect their appropriate expense.
- ❑ For internal management reporting, the recharge operation will record associated revenue charged to other departments for the product or service in a revenue account, instead of a contra-expense account.

Internal Recharge Revenue

- ❑ Recharges should record their revenue using a single revenue account **74200** “**Recharge Revenue**”
- ❑ **Only approved recharge projects** will be allowed to use the Recharge Revenue account
 - Combo Edits ensure that only Projects with a Project Use of “Recharge” can use the Recharge Revenue Account

<i>Example</i>	Bus Unit	Account	Fund	Dept ID	Project	Act Period	Function	Amount
Record Recharge activity for Sponsored Project	SFCMP	EH&S-env health & safety svcs	Federal Govt Grant	Cell Tissue Biology general	Actions of sodium-hydrogen	01	Research	900.00
	SFCMP	Recharge Revenue	Other Sources Other [Bud]	EH&S Operations	EH&S Radiation Waste (a Recharge project)	n/a	Institutional Support & Admin	(900.00)

Recharge-specific **External Revenue** **(Sales to Public)** accounts

- ❑ Recharge-specific External Revenue accounts are as follows:
 - 42105 - Educational- product/service sales
 - 42206 - Auxiliary- product/service sales

- ❑ Recharge-specific External Revenues which have an approved waiver to avoid collecting F&A should use one of the following revenue accounts:
 - 42106 - Educational – product/service sales (F&A waived)
 - 42207 - Auxiliary – product/service sales (F&A waived)

- ❑ **Note:**
 - ❑ Generally F&A waivers are approved only for UCSF Affiliates and/or activities where the “external users” are UCSF students, staff, and faculty paying for services by cash, check, or credit (e.g. Library photocopier)
 - ❑ Account 42106 – Educational – product/service sales (F&A waived) should also be used when charging other UC campuses

Recharge Expense Accounts

- Example of recharge expense specific debit NCA's transition to new COA accounts:

Old NCA's	Account selected in the new COA
434730 Rechg-custodial services	51550 Custodial services
434160 Custodial services	
436480 Prostheses	52105 Prostheses/transplants/devices
436820 Rechg-Protheses	
436720 Rechg-lab instru & supplies	52203 Lab instruments & supplies
436380 Lab instruments & supplies	

Which Funds Can I Use With My Recharge Activity?

Recharge activities utilize the following Funds:

Sales & Service – <i>Educational Activity</i>	5018
Sales & Service – <i>Auxiliary Enterprises</i>	5030
Other Sources – <i>Service Enterprises</i>	5100
Renewal and Replacement Reserves	5500

Using a Function Code With Recharges

- What Function should the *Seller* use? (credit for the recharge revenue)
 - Credits for recharge revenues *must mirror where the debits for recharge expenses were coded.*
- What Function should the *Customer* use? (debits to charge buyers of goods or services)
 - Debits (charges) should use the Function *provided by the customer that demonstrates the purpose or mission*, along with other customer provided chartfields.

SELLER: Shows internal expenses and associated recharge revenue for the printing activity:				CUSTOMER: Purchases printing from the recharge operation. Function identifies mission of transaction:			
Account	Amt	Project	Function	Account	Amt	Project	Function
Expense-Salaries	\$100	Recharge-Printing	Auxiliary Enterprises	Expense-Reproduction/photography svcs	\$65	Discretionary activities – Dr. Jones	Instruction
Expense-Benefits	25	Recharge-	Auxiliary Enterprises	Expense-Reproduction/photography svcs	40	Dr. Ross research program	Organized & Sponsored Research
Expense-Supplies	40	Recharge-Printing	Auxiliary Enterprises	Expense-Reproduction/photography svcs	100	General - unspecified	Academic Support
Expense-Services	40	Recharge-Printing	Auxiliary Enterprises				
Revenue- Recharge Revenue	-205	Recharge-Printing	Auxiliary Enterprises				

Recharge Project Attribute: Federal Funds Allowed

- ❑ Some Recharges cannot be charged to federal funds because their cost has already been accounted for in the indirect cost rate. The **Federal Funds Allowed** attribute applies only to **Recharge** Projects and refers to whether the recharge expense constitutes an allowable cost against Federal funds. Review the status of the flag to determine if costs are allowed.
- ❑ Permitted values are (Y)es/(N)o.
 - A “Y” indicates that the recharge is allowable against Federal funds, so this particular Project may be used in a transaction with a Federal fund.
 - A “N” would indicate that Federal funds must not be used for this particular recharge project; i.e., this particular Project could only be used in transactions involving non-Federal funds.
- ❑ **An example of a recharge that is not allowed:**
 - Are employee badges ever allowed to be charged to federal funds?
 - No, Employee badges are considered part of personnel administration and should not be charged to federal funds
- ❑ **Note:** For more information related to Cost Accounting Standards related to Recharges refer to: (Perform Search in document for Recharges to find pertinent information)
 - [UCSF COST ACCOUNTING STANDARDS \(CAS\) GUIDELINES](#)

Using MyReports to Review Recharge Activity

- The example below shows a Recharge between ITFS Dept ID 516338 and FAS 401002 for Computing Devices Support Services for \$458.
 - The **Seller** uses the recharge revenue account with a recharge project
 - The **Customer** uses an expense account for the recharge activity and the specific department, project and function that benefited from the purchase

SELLER

Trans Type	Source Code	Account	Account Descr	Fund	Dept ID	Project	Activity Pd	Function	Flex	Ledger ▲▼ Post Date	Description ▲▼ (vendor/employee/jrnl line)	Reference	Budget	Lien Amount	Actual Amount
Recharge	5AN	74200	Recharge Revenue	5150	516338	9000174		72		11/1/13	COMPUTING DEVICE SUPPORT RCHG	ITFS	0.00	0.00	458.00

CUSTOMER

Trans Type	Source Code	Account	Account Descr	Fund	Dept ID	Project	Activity Pd	Function	Flex	Ledger ▲▼ Post Date	Description ▲▼ (vendor/employee/jrnl line)	Reference	Budget	Lien Amount	Actual Amount
Recharge	5AX	51550	Custodial services	5000	401002	2011439		72		11/5/13	10/07/13 MON 1:30PM - 4:45PM S	W29749	0.00	0.00	63.37
Recharge	5AN	55055	Computing device support svcs	5000	401002	1111111		72		11/1/13	COMPUTING DEVICE SUPPORT RCHG	ITFS	0.00	0.00	(458)

Check Your Knowledge

- What are the two types of Recharge Revenue? Check all that Apply
 - External
 - Central
 - Internal
 - Variant

- Who is Authorized to Approve Recharge Activity?
 - Controllers Office
 - Budget Office

- The Internal Recharge Revenue Accounts have been reduced down to what single account?
 - Recharge revenue
 - Tuition revenue
 - Educational sales and services
 - All Revenue

- External Revenue accounts have been reduced down to how many accounts?
 - 2
 - 1
 - 4

Internal Sales on Costed Central Activities

- ❑ Costed Central Activities always use revenue account **74250 Costed Central Activity revenue**
- ❑ Project Use must be **Costed Central Activity**
 - ❑ Examples of Costed Central Activities include:
 - Police service charges to campus departments
 - Accounts Payable charge to Campus Life Services
 - Capital Accounting charge to Facilities Services
 - HR Service Center charge to campus departments

Example: HR Service Center “A” charges for its services transaction:

Account	Dept ID	Project	Debit / (Credit)
55002 – Human resources services expense	Department receiving HR services	N/A	\$900
74250 – Costed central activity revenue	410068 – F_HR Service Center A	HR Service Center project with Project Use of “Costed central activity”	(\$900)

Check Your Knowledge

- How do you link a Recharge Sub-Project to the Recharge Parent Project?
 - Project Use attribute
 - Award Parent/ID attribute
 - Project Name attribute

- True or False: You must have a Recharge project with a Recharge Project use in order to use the account 74200 “Recharge revenue”
 - True
 - False

- Federal Funds allowed (Y,N) attribute applies to which Projects?
 - All Projects
 - Recharge Projects Only
 - None of the Above

Check Your Knowledge

- ❑ The Function Code requirement for the Seller:
 - ❑ Credits for recharge revenues have to mirror where the debits for recharge expenses were coded.
 - ❑ Credits for recharge revenues can be coded differently than the recharge expense
 - ❑ Credits for recharge revenues are supplied by the customer
- ❑ Debits to Customers from a Recharge transaction should:
 - ❑ Use the function Code of your own choosing
 - ❑ Use the function code provided by the customer along with other customer chartfields
 - ❑ A Function Code is not required on Debits to Customers
- ❑ Recharge Activities can use which of the following Funds?
 - ❑ Sales & Service – Educational Activity
 - ❑ Sales & Service – Auxiliary Enterprises
 - ❑ Other Sources – Service Enterprises
 - ❑ Renewal and Replacement Reserves
 - ❑ A ,B, C
 - ❑ All of the Above

Check Your Knowledge

- ❑ Examples of Costed Central Activities are?
 - ❑ Accounts Receivable charges to Campus Departments
 - ❑ Accounts Payable charge to Campus Life Services
 - ❑ HR Service Center Charge to campus departments
 - ❑ Controller's Office Charges to campus departments

Example of Monthly Recharge Journal - SC 555 Header Tab



Header	Lines	Errors	UCSF Approval	UCSF Attachments		
Unit:	SFCMP	Journal ID:	07BSG0052	Date:	01/21/2015	SFBUDSG
Long Description:	Photocopy recharge 1/2015					
*Ledger Group:	ACTUALS					
Ledger:			Adjusting Entry:	Non-Adjusting Entry		
*Source:	555		Fiscal Year:	2015		
Reference Number:	4MED01		Period:	7		
SJE Type:						
Journal Class:			<input type="checkbox"/>	Save Journal Incomplete Status		
Reversal: Do Not Generate Reversal						
Save	Notify	Refresh				

[Header](#) | [Lines](#) | [Errors](#) | [UCSF Approval](#) | [UCSF Attachments](#)



Example of Monthly Recharge Journal - SC 555 Lines Tab

[Header](#) | **Lines** | [Errors](#) | [UCSF Approval](#) | [UCSF Attachments](#)

Unit: SFCMP **Journal ID:** 07BSG0052 **Date:** 01/21/2015 ***Process:** Edit Journal Process
[Template List](#) [Change Values](#) Inter/IntraUnit

▼ Lines											Customize Find  	
Select	Line	*Unit	Acct	Fund	Dept ID	Project	Act Per	Func	Amount	Reference	Journal Line Description	
<input type="checkbox"/>	1	SFCMP	55300	4000	476171	114280A	01	40	43.92	4MED01	Reproduction/photography s	
<input type="checkbox"/>	2	SFCMP	55300	5000	707019	1111111		43	193.86	4MED01	Reproduction/photography s	
<input type="checkbox"/>	3	SFCMP	55300	5000	487013	1111111		72	387.62	4MED01	Reproduction/photography s	
<input type="checkbox"/>	4	SFCMP	74200	5018	707019	8000123		43	-625.40	4MED01	Recharge revenue	

Lines to add: + - 

▼ Totals					Customize Find View All  		First	1 of 1	Last
Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status				
SFCMP	4	625.40	625.40	N	N				

Save Notify Refresh

[Header](#) | [Lines](#) | [Errors](#) | [UCSF Approval](#) | [UCSF Attachments](#)

Reversing or Correcting Previous Recharge Transactions

If a previous recharge transaction to a user needs to be reversed, a credit should be posted to the user by debiting the recharge project in the same Recharge Revenue Account (74200) as the original recharge transaction and crediting the user project in the same expense account as the original transaction via a SC 555 recharge journal

Original Recharge Transaction

Debit	User Project	Recharge Expense Account 5XXXX
Credit	Recharge Project	Recharge Revenue Account 74200

Reversal of Previous Recharge Transaction

Debit	Recharge Project	Recharge Revenue Account 74200
Credit	User Project	Recharge Expense Account 5XXXX

Process Recharge Journals Monthly at a Minimum

- Facilitate timely recording of recharges to federal funds
 - Retroactive adjustments to recharges will generally not be approved
- Continue to recharge using last approved rate and recharge control number until new rate is approved
 - The recharge control number is a unique identifier for an approved rate schedule during a specific period of time
- **Billing should occur after service is performed**
- Invoice documentation should include:
 - Description of services
 - Number of units provided
 - Amount charged per unit

Example of STIP Transfer Journal - SC 535 Header Tab

Header	Lines	Errors	UCSF Approval	UCSF Attachments		
Unit:	SFCMP	Journal ID:	07BSG0001	Date:	01/21/2015	SFBUDSG
Long Description:	To transfer 2013-14 annual net STIP expense for the Microscope recharge					
*Ledger Group:	ACTUALS					
Ledger:	<input type="text"/>	<input type="text"/>	Adjusting Entry:	Non-Adjusting Entry	<input type="button" value="v"/>	
*Source:	535		Fiscal Year:	2015		
Reference Number:	4MED01		Period:	7		
SJE Type:	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	Save Journal Incomplete Status		
Journal Class:	<input type="text"/>					
Reversal: Do Not Generate Reversal						
<input type="button" value="Save"/>	<input type="button" value="Notify"/>	<input type="button" value="Refresh"/>				

[Header](#) | [Lines](#) | [Errors](#) | [UCSF Approval](#) | [UCSF Attachments](#)

Example of STIP Transfer Journal - SC 535 Lines Tab













[Header](#) |
 [Lines](#) |
 [Errors](#) |
 [UCSF Approval](#) |
 [UCSF Attachments](#)

Unit: SFCMP
 Journal ID: 07BSG0001
 Date: 01/21/2015

***Process:**

[Template List](#)

[Change Values](#)

▼ Lines Customize Find  											
Select	Line	*Unit	Acct	Fund	Dept ID	Project	Func	Amount	Reference	Journal Line Description	
<input type="checkbox"/>	1	SFCMP	78005 	5018 	402005 	8000150	43 	-22.89	4MED01 	2013-14 STIP transfer	
<input type="checkbox"/>	2	SFCMP	78005 	5000 	402005 	1111111	43 	22.89	4MED01 	2013-14 STIP transfer	

Procedure for recording annual depreciation to a recharge operating project in the new chart of accounts

The depreciation credits should post to the renewal and replacement reserve fund in the same Dept ID, Parent Project, and Function as the recharge activity.

Financial Journal, Source code 535 for Equipment Depreciation

Description: To record annual 20XX-XX equipment depreciation for XYZ Recharge, Control # 5MXYZ1

	Account - Dept ID - Fund - Project - Function	
Debit:	59025 - xxxxxx - 5018 - 8xxxxxx - xx	+ \$xxx.xx
Credit:	59025 - xxxxxx - 5500 - 8xxxxxx - xx	- \$xxx.xx

Example of Equipment Depreciation Transfer Journal - SC 535 Header Tab


Header | Lines | Errors | UCSF Approval | UCSF Attachments

Unit: SFCMP **Journal ID:** 07BSG0001 **Date:** 01/21/2015 [SFBUDSG](#)

Long Description:

***Ledger Group:** 

Ledger: 

Adjusting Entry: 

***Source:** 

Fiscal Year: 2015

Reference Number:

Period:

SJE Type: 

Journal Class: 

Save Journal Incomplete Status

[Reversal: Do Not Generate Reversal](#)

[Header](#) | [Lines](#) | [Errors](#) | [UCSF Approval](#) | [UCSF Attachments](#)

Example of Equipment Depreciation Transfer Journal - SC 535 Lines Tab

[Header](#) |
 Lines |
 [Errors](#) |
 [UCSF Approval](#) |
 [UCSF Attachments](#)

Unit: SFCMP
 Journal ID: 07BSG0001
 Date: 01/21/2015

***Process:** Edit Journal Process

[Template List](#)

[Change Values](#)

Inter/IntraUnit

▼ Lines Customize Find 										
Select	Line	*Unit	Acct	Fund	Dept ID	Project	Func	Amount	Reference	Journal Line Description
<input type="checkbox"/>	1	SFCMP	59025	5018	402005	8000150	43	2,400.00	4MED01	2014-15 equip depr
<input type="checkbox"/>	2	SFCMP	59025	5500	402005	8000150	43	-2,400.00	4MED01	2014-15 equip depr

Lines to add: + -

▼ Totals Customize Find View All First 1 of 1 Last					
Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
SFCMP	2	2,400.00	2,400.00	N	N

Save Notify Refresh

Recharge Plan Adjustments in UPlan

- Prepared by Department
 - To establish plan for a NEW recharge
 - To delete plan for a discontinued recharge activity
 - To adjust an approved plan for an EXISTING recharge
- Employee Planning in Recharge Activities
 - Changes in budgeted FTE levels in the recharge activity should be updated in UPlan and in the PAF (Personnel Action Form)

Documentation

Recharge activities have primary responsibility for maintaining all records necessary to support and document their operations, including (as applicable):

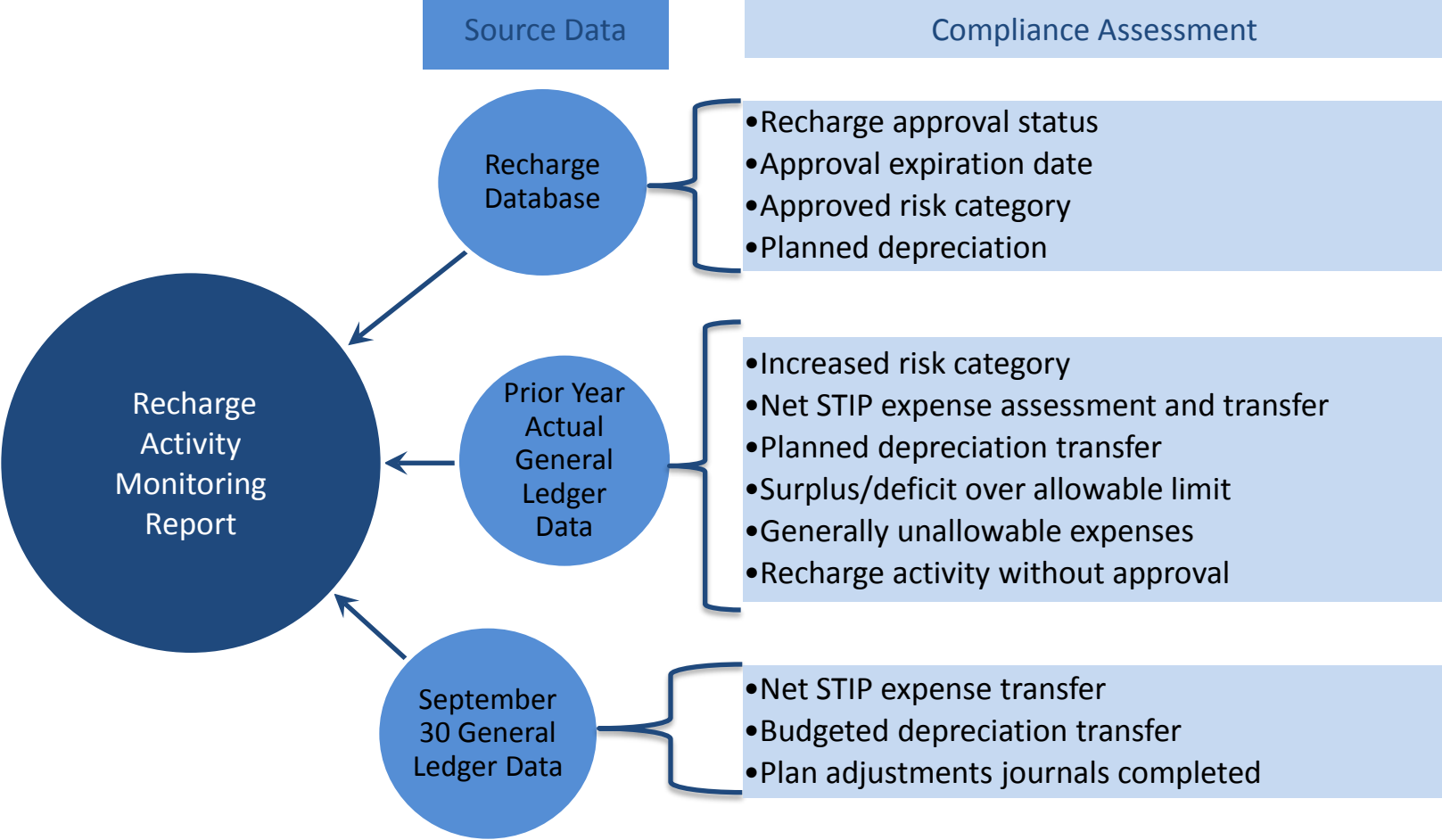
- Plan Forecasts
- Rate lists and computations for each rate
- Records of products or services actually provided to users and amounts charged to users
- Expenses incurred for providing products or services, including expenses charged against recharge reserve projects, e.g., equipment purchases`
- Identification of revenues and expenses to specific products or services where the activity provides multiple products or services (may be done by using Flexfields and/or multiple projects)

Why Documentation is Important?

Recharge activities may be subject to audits by:

- The Federal Government Auditors:
 - Campus audit by the Office of the Inspector General (OIG)
 - Specific grant or contract audit
- Internal Auditors
- External Auditors
 - Annual A-133 audit (required for large non-profit entities)
 - Outside consultants audit of approved recharges

The annual Recharge Activity Monitoring Report summarizes the compliance status of a department's recharge activities



Discontinuation of an Approved Recharge Activity Submission Guidelines

- To discontinue an approved recharge activity, submit a formal request one month following the end date that includes:
 - the activity's cessation date;
 - a financial reconciliation of the activity (Dept ID - Fund - Project balance);
 - a financial reconciliation of any associated reserve funds (Dept ID - Fund - Project balance); and
 - the proposed disposition of recharge fund balance(s).
- Treatment of recharge fund ending balance:
 - Deficit balances must be charged to a discretionary fund source.
 - Disposition of surplus balances will be determined on a case by case basis.
 - Recharge activities are not formally terminated until the recharge unit receives written approval of their proposed disposition of fund balance(s).
 - Units providing any goods or services to external sources should contact the Government & Business Contracts Division of the Office of Sponsored Research for appropriate disposition of existing agreements with external clients.

Submission Guidelines can be found in Attachment 1 of the Recharge Activity Proposal Review Process at: <http://brm.ucsf.edu/policies-procedures-and-forms>

Discontinuation Request Review

For the Department of
Microbiology's Electron
Microscope Recharge Activity

December 30, 2014

To: Gabriella Hato, Recharge Operations Manager
Budget and Resource Management
3333 California Street, Suite 385
San Francisco, CA 94143-0285

From: Dan Smith, Recharge Manager

RE: Discontinue Recharge Activity: Control 4MMB99, Project 8123456

I am writing to formally request the discontinuation of the Electron Microscope Recharge Activity. This activity ceased in October 2014 and has a deficit balance of \$13,646.35 which will be paid off by department a discretionary fund (Dept ID-Fund-Project: 123456-5000-111111).

Last Approved Recharge Rate Calculation

Department of Microbiology
 Electron Microscope Recharge
 123456-5018-8123456
 4MMB99

Personnel Expense:	Effort	Annual Salary	Annual Expense	Benefit Expense	Total
Director (Specialist II)	20.0%	72,000	14,400	4,032	18,432
Recharge Analyst	2.0%	50,000	1,000	310	1,310
TOTAL PERSONNEL COSTS	22.0%		15,400	4,342	19,742

Non-Personnel Expense:	
Data Connectivity (\$36/month/FTE)	95
Supplies & Materials	4,207
Service Contract	36,000
Gael (.72 per \$100 salary)	111
TOTAL NON-PERSONNEL COSTS	40,318

Total Estimated Annual Costs 60,060

Working Capital 10,010

Prior Year Deficit 1,428

Total Estimated Budget 71,498

Estimated Volume 1,000

Rate Methodology:

Rate per hour = Total Cost / Total Volume

Rate per hour = \$ 71.50

Rate	Projected Volume	Projected Revenue
\$ 71.50	1,000	\$ 71,498

Reconciliation of General Ledger Detail since the last recharge proposal approval

Transaction Detail

Trans Type	Source Code	Bus Unit	Acct	Acct Descr	Fund	Dept ID	Project	Funct	Description	Ref / Inv ID	Journal Date	Actual
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	7/31/13	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	8/31/13	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	9/30/13	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	10/31/13	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	11/30/13	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	12/31/13	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	1/31/14	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	2/28/14	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	3/31/14	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	4/30/14	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	5/31/14	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	6/30/14	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	7/31/14	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	8/30/14	1,208.92
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	9/30/14	1,245.19
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	10/31/14	1,245.19
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	11/30/14	1,245.19
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	12/31/14	1,245.19
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	020474250	7/31/13	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	8/31/13	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	9/30/13	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	10/31/13	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	11/30/13	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	12/31/13	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	1/31/14	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	2/28/14	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	3/31/14	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	4/30/14	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	5/31/14	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	6/30/14	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	7/31/14	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	8/30/14	92.08
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	9/30/14	96.68
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	10/31/14	96.68
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	11/30/14	96.68
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	12/31/14	96.68
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	7/31/13	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	8/31/13	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	9/30/13	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	10/31/13	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	11/30/13	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	12/31/13	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	1/31/14	386.85

Reconciliation of General Ledger Detail since the last recharge proposal approval

Transaction Detail													
Trans Type	Source Code	Bus Unit	Acct	Acct Descr	Fund	Dept ID	Project	Funct	Description	Ref / Inv ID	Journal Date	Actual	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	7/31/13	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	8/31/13	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	9/30/13	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	10/31/13	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	11/30/13	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	12/31/13	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	1/31/14	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	2/28/14	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	3/31/14	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	4/30/14	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	5/31/14	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	6/30/14	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	7/31/14	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	8/30/14	1,208.92	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	9/30/14	1,245.19	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	10/31/14	1,245.19	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	11/30/14	1,245.19	
Payroll	536	SFCMP	50301	Non-faculty acad salaries	5018	123456	8123456	43	PINE,JAMES	021733558	12/31/14	1,245.19	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	020474250	7/31/13	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	8/31/13	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	9/30/13	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	10/31/13	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	11/30/13	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	12/31/13	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	1/31/14	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	2/28/14	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	3/31/14	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	4/30/14	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	5/31/14	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	6/30/14	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	7/31/14	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	8/30/14	92.08	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	9/30/14	96.68	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	10/31/14	96.68	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	11/30/14	96.68	
Payroll	536	SFCMP	50403	Regular staff salaries	5018	123456	8123456	43	GORDON,KAREN	025474250	12/31/14	96.68	
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	7/31/13	386.85	
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	8/31/13	386.85	
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	9/30/13	386.85	
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	10/31/13	386.85	
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	11/30/13	386.85	
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	12/31/13	386.85	
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	1/31/14	386.85	

Reconciliation of General Ledger Detail since the last recharge proposal approval

Transaction Detail												
Trans Type	Source Code	Bus Unit	Acct	Acct Descr	Fund	Dept ID	Project	Funct	Description	Ref / Inv ID	Journal Date	Actual
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	2/28/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	3/31/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	4/30/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	5/31/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	6/30/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	7/31/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	8/30/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	9/30/14	398.46
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	10/31/14	398.46
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	11/30/14	398.46
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	12/31/14	398.46
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	7/31/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	8/31/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	9/30/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	10/31/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	11/30/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	12/31/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	1/31/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	2/28/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	3/31/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	4/30/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	5/31/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	6/30/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	7/31/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	8/30/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	9/30/14	46.41
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	10/31/14	46.41
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	11/30/14	46.41
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	12/31/14	46.41
Voucher	426	SFCMP	52201	Lab supplies - chemicals	5018	123456	8123456	43	FISHER SCIENTIFIC	3111015	12/27/13	172.65
Voucher	426	SFCMP	52201	Lab supplies - chemicals	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058635364	8/15/14	113.05
Voucher	426	SFCMP	52201	Lab supplies - chemicals	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058683964	8/20/14	94.75
Voucher	426	SFCMP	52201	Lab supplies - chemicals	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058773492	8/28/14	207.51
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	MICROCHEM CORP	IVC00114716	11/25/13	986.74
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	ENTEGRIS INC	92304392	12/2/13	793.35
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056054438	12/6/13	1,158.57
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056054455	12/6/13	429.63
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056095022	12/6/13	154.15
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	MICROCHEM CORP	IVC00114976	12/10/13	1,435.97
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	FISHER SCIENTIFIC	2464526	12/11/13	249.52
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056137636	12/11/13	27.45
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	MICROCHEM CORP	IVC00115112	12/12/13	946.33
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	FISHER SCIENTIFIC	2617486	12/13/13	195.18

Reconciliation of General Ledger Detail since the last recharge proposal approval

Transaction Detail

Trans Type	Source Code	Bus Unit	Acct	Acct Descr	Fund	Dept ID	Project	Funcnt	Description	Ref / Inv ID	Journal Date	Actual
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	2/28/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	3/31/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	4/30/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	5/31/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	6/30/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	7/31/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	8/30/14	386.85
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	9/30/14	398.46
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	10/31/14	398.46
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	11/30/14	398.46
Payroll	536	SFCMP	5040C	Non-faculty academic benefits	5018	123456	8123456	43	PINE,JAMES	021733558	12/31/14	398.46
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	7/31/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	8/31/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	9/30/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	10/31/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	11/30/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	12/31/13	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	1/31/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	2/28/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	3/31/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	4/30/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	5/31/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	6/30/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	7/31/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	8/30/14	44.20
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	9/30/14	46.41
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	10/31/14	46.41
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	11/30/14	46.41
Payroll	536	SFCMP	5060C	Staff benefits	5018	123456	8123456	43	GORDON,KAREN	025474250	12/31/14	46.41
Voucher	426	SFCMP	52201	Lab supplies - chemicals	5018	123456	8123456	43	FISHER SCIENTIFIC	3111015	12/27/13	172.65
Voucher	426	SFCMP	52201	Lab supplies - chemicals	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058635364	8/15/14	113.05
Voucher	426	SFCMP	52201	Lab supplies - chemicals	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058683964	8/20/14	94.75
Voucher	426	SFCMP	52201	Lab supplies - chemicals	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058773492	8/28/14	207.51
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	MICROCHEM CORP	IVC00114716	11/25/13	986.74
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	ENTEGRIS INC	92304392	12/2/13	793.35
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056054438	12/6/13	1,158.57
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056054455	12/6/13	429.63
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056095022	12/6/13	154.15
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	MICROCHEM CORP	IVC00114976	12/10/13	1,435.97
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	FISHER SCIENTIFIC	2464526	12/11/13	249.52
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056137636	12/11/13	27.45
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	MICROCHEM CORP	IVC00115112	12/12/13	946.33
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	FISHER SCIENTIFIC	2617486	12/13/13	195.18

Reconciliation of General Ledger Detail since the last recharge proposal approval

Transaction Detail

Trans Type	Source Code	Bus Unit	Acct	Acct Descr	Fund	Dept ID	Project	Funct	Description	Ref / Inv ID	Journal Date	Actual
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056198140	12/17/13	191.98
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	FISHER SCIENTIFIC	2910306	12/19/13	228.98
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	BIOEXPRESS, LLC	B87613	1/13/14	2,773.13
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VALUTEK	IN24463NS	1/16/14	568.53
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058639685	8/15/14	128.39
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VANTAGE POINT LOGISTICS INC	1776-114	9/9/14	9.45
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	THORLABS, INC	1919954	9/15/14	375.19
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VALUTEK	IN29578NS	10/14/14	175.30
Voucher	426	SFCMP	52302	Equipment less than \$5K	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058708031	10/2/14	37.63
Voucher	426	SFCMP	52308	Cleang/custod/dining/uniform	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8057173369	3/27/14	118.95
Voucher	426	SFCMP	52603	Equipmt \$5K and above,non comp	5018	123456	8123456	43	SAGE SCIENCE INC	Z4444	9/3/14	14,600.88
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	7/31/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	8/31/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	9/30/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	10/31/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	11/30/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	12/31/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	1/31/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	2/28/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	3/31/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	4/30/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	5/31/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	6/30/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	7/31/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	8/31/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	9/30/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	10/31/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	11/30/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	12/31/14	9.02
Recharge	5AT	SFCMP	57055	Mail sorting/mail delivery	5018	123456	8123456	43	Mail Svcs MailStop Fee	1477	7/31/14	114.40
Recharge	5AT	SFCMP	57055	Mail sorting/mail delivery	5018	123456	8123456	43	Mail Svcs MailStop Fee	1477	8/31/14	114.40
Financial Journal - Other	535	SFCMP	57055	Mail sorting/mail delivery	5018	123456	8123456	43	Mail Svcs MailStop Fee	1477	9/30/14	114.40
Financial Journal - Other	535	SFCMP	57055	Mail sorting/mail delivery	5018	123456	8123456	43	Mail Svcs Handling Oct	MS: 2140	10/31/14	114.40
Voucher	426	SFCMP	57250	Social activ /entmt/alcohol	5018	123456	8123456	43	JAMES STANDFIELD CATERING	26893	4/11/14	2,262.27
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		7/31/13	4.47
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		8/31/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		9/30/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		10/31/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		11/30/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		12/31/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		1/31/14	6.57
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		2/28/14	6.57
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		3/31/14	6.57

Reconciliation of General Ledger Detail since the last recharge proposal approval

Transaction Detail												
Trans Type	Source Code	Bus Unit	Acct	Acct Descr	Fund	Dept ID	Project	Funct	Description	Ref / Inv ID	Journal Date	Actual
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8056198140	12/17/13	191.98
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	FISHER SCIENTIFIC	2910306	12/19/13	228.98
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	BIOEXPRESS, LLC	B87613	1/13/14	2,773.13
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VALUTEK	IN24463NS	1/16/14	568.53
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058639685	8/15/14	128.39
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VANTAGE POINT LOGISTICS INC	1776-114	9/9/14	9.45
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	THORLABS, INC	1919954	9/15/14	375.19
Voucher	426	SFCMP	52203	Lab instruments & supplies	5018	123456	8123456	43	VALUTEK	IN29578NS	10/14/14	175.30
Voucher	426	SFCMP	52302	Equipment less than \$5K	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8058708031	10/2/14	37.63
Voucher	426	SFCMP	52308	Cleang/custod/dining/uniform	5018	123456	8123456	43	VWR INTERNATIONAL, INC.	8057173369	3/27/14	118.95
Voucher	426	SFCMP	52603	Equipmt \$5K and above, non comp	5018	123456	8123456	43	SAGE SCIENCE INC	Z4444	9/3/14	14,600.88
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	7/31/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	8/31/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	9/30/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	10/31/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	11/30/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	12/31/13	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	1/31/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	2/28/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	3/31/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	4/30/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	5/31/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	6/30/14	7.92
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	7/31/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	8/31/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	9/30/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	10/31/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	11/30/14	9.02
Recharge	5B2	SFCMP	55056	Data network services	5018	123456	8123456	43	NetWork Recharge	GCRP	12/31/14	9.02
Recharge	5AT	SFCMP	57055	Mail sorting/mail delivery	5018	123456	8123456	43	Mail Srvcs MailStop Fee	1477	7/31/14	114.40
Recharge	5AT	SFCMP	57055	Mail sorting/mail delivery	5018	123456	8123456	43	Mail Srvcs MailStop Fee	1477	8/31/14	114.40
Financial Journal - Other	535	SFCMP	57055	Mail sorting/mail delivery	5018	123456	8123456	43	Mail Srvcs MailStop Fee	1477	9/30/14	114.40
Financial Journal - Other	535	SFCMP	57055	Mail sorting/mail delivery	5018	123456	8123456	43	Mail Srvcs Handling Oct	MS: 2140	10/31/14	114.40
Voucher	426	SFCMP	57250	Social activ/entmt/alcohol	5018	123456	8123456	43	JAMES STANDFIELD CATERING	26893	4/11/14	2,262.27
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		7/31/13	4.47
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		8/31/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		9/30/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		10/31/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		11/30/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		12/31/13	6.53
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		1/31/14	6.57
Financial Journal - Other	566	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		2/28/14	6.57
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		3/31/14	6.57

Reconciliation of General Ledger Detail since the last recharge proposal approval

Transaction Detail

Trans Type	Source Code	Bus Unit	Acct	Acct Descr	Fund	Dept ID	Project	Funct	Description	Ref / Inv ID	Journal Date	Actual
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		4/30/14	6.57
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		5/31/14	6.59
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		6/30/14	6.42
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		7/31/14	2.31
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		8/31/14	2.31
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		9/30/14	3.65
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		10/31/14	8.10
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		11/30/14	5.15
Payroll	536	SFCMP	57400	Insurance - gen/auto/empl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		12/31/14	5.15
	5AO	SFCMP	57808	ID card expenses	5018	123456	8123456	43	ID CARD FOR Pine, James		7/31/13	22.00
Recharge	5AO	SFCMP	57808	ID card expenses	5018	123456	8123456	43	ID CARD FOR GORDON,KAREN		7/31/13	22.00
Financial Journal - Other	ZCV	SFCMP	59140	STIP invest expense-current	5018	123456	8123456	43	STIP Aug-13 Fund 64203-409190		9/30/13	26.47
Financial Journal - Other	ZCV	SFCMP	59140	STIP invest expense-current	5018	123456	8123456	43	STIP Dec-13 Fund 64203-409190		1/31/14	26.94
Financial Journal - Other	ZCV	SFCMP	59140	STIP invest expense-current	5018	123456	8123456	43	STIP Jan-14 Fund 64203-409190		2/28/14	30.44
Financial Journal - Other	ZCV	SFCMP	59140	STIP invest expense-current	5018	123456	8123456	43	STIP Jul-13 Fund 64203-409190		8/31/13	29.73
Financial Journal - Other	ZCV	SFCMP	59140	STIP invest expense-current	5018	123456	8123456	43	STIP Nov 13 Fund 64203-409190		12/31/13	22.65
Financial Journal - Other	ZCV	SFCMP	59140	STIP invest expense-current	5018	123456	8123456	43	STIP Oct-13 Fund 64203-409190		11/30/13	19.67
Financial Journal - Other	ZCV	SFCMP	59140	STIP invest expense-current	5018	123456	8123456	43	STIP Sep-13 Fund 64203-409190		10/31/13	23.30
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		7/30/13	-3,789.50
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		9/25/13	-3,003.00
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		9/30/13	-6,292.00
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE	DESAI	10/30/13	-2,788.50
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		11/29/13	-3,074.50
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		1/16/14	-3,003.00
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		1/27/14	-3,217.50
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		2/24/14	-3,003.00
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	Recharge revenue		3/31/14	-2,288.00
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	Recharge revenue		4/29/14	-3,003.00
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	Recharge revenue		5/30/14	-2,431.00
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	Recharge revenue		6/25/14	-2,645.50
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	JULY 2014 REVENUE RECHARGE		8/13/14	-2,288.00
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	AUGUST 2014 REVENUE RECHARGE		9/11/14	-3,074.50
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	SEPTEMBER 2014 REVENUE RECHARG		9/30/14	-2,860.00
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	OCTOBER 2014 REVENUE RECHARGE		10/31/14	-357.50
REPORT TOTAL												\$13,645.77

Reconciliation of General Ledger Detail since the last recharge proposal approval

Transaction Detail													
Trans Type	Source Code	Bus Unit	Acct	Acct Descr	Fund	Dept ID	Project	Funct	Description	Ref / Inv ID	Journal Date	Actual	
Payroll	536	SFCMP	57400	Insurance - gen/autolempl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		4/30/14	6.57	
Payroll	536	SFCMP	57400	Insurance - gen/autolempl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		5/31/14	6.59	
Payroll	536	SFCMP	57400	Insurance - gen/autolempl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		6/30/14	6.42	
Payroll	536	SFCMP	57400	Insurance - gen/autolempl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		7/31/14	2.31	
Payroll	536	SFCMP	57400	Insurance - gen/autolempl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		8/31/14	2.31	
Payroll	536	SFCMP	57400	Insurance - gen/autolempl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		9/30/14	3.65	
Payroll	536	SFCMP	57400	Insurance - gen/autolempl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		10/31/14	8.10	
Payroll	536	SFCMP	57400	Insurance - gen/autolempl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		11/30/14	5.15	
Payroll	536	SFCMP	57400	Insurance - gen/autolempl liab	5018	123456	8123456	43	GEN/AUTO LIABILITY		12/31/14	5.15	
Recharge	5A0	SFCMP	57808	ID card expenses	5018	123456	8123456	43	ID CARD FOR Pine, James		7/31/13	22.00	
Recharge	5A0	SFCMP	57808	ID card expenses	5018	123456	8123456	43	ID CARD FOR GORDON, KAREN		7/31/13	22.00	
Financial Journal - Other	ZCV	SFCMP	53140	STIP invest expense-current	5018	123456	8123456	43	STIP Aug-13 Fund 64203-409190		9/30/13	26.47	
Financial Journal - Other	ZCV	SFCMP	53140	STIP invest expense-current	5018	123456	8123456	43	STIP Dec-13 Fund 64203-409190		1/31/14	26.94	
Financial Journal - Other	ZCV	SFCMP	53140	STIP invest expense-current	5018	123456	8123456	43	STIP Jan-14 Fund 64203-409190		2/28/14	30.44	
Financial Journal - Other	ZCV	SFCMP	53140	STIP invest expense-current	5018	123456	8123456	43	STIP Jul-13 Fund 64203-409190		8/31/13	29.73	
Financial Journal - Other	ZCV	SFCMP	53140	STIP invest expense-current	5018	123456	8123456	43	STIP Nov 13 Fund 64203-409190		12/31/13	22.65	
Financial Journal - Other	ZCV	SFCMP	53140	STIP invest expense-current	5018	123456	8123456	43	STIP Oct-13 Fund 64203-409190		11/30/13	19.67	
Financial Journal - Other	ZCV	SFCMP	53140	STIP invest expense-current	5018	123456	8123456	43	STIP Sep-13 Fund 64203-409190		10/31/13	23.30	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		7/30/13	-3,789.50	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		9/25/13	-3,003.00	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		9/30/13	-6,292.00	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE	DESAI	10/30/13	-2,788.50	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		11/29/13	-3,074.50	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		1/16/14	-3,003.00	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		1/27/14	-3,217.50	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	RECHARGE CR-LABORATORY SERVICE		2/24/14	-3,003.00	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	Recharge revenue		3/31/14	-2,288.00	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	Recharge revenue		4/29/14	-3,003.00	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	Recharge revenue		5/30/14	-2,431.00	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	Recharge revenue		6/25/14	-2,645.50	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	JULY 2014 REVENUE RECHARGE		8/13/14	-2,288.00	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	AUGUST 2014 REVENUE RECHARGE		9/11/14	-3,074.50	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	SEPTEMBER 2014 REVENUE RECHARG		9/30/14	-2,860.00	
Recharge	555	SFCMP	74200	Recharge revenue	5018	123456	8123456	43	OCTOBER 2014 REVENUE RECHARGE		10/31/14	-357.50	
REPORT TOTAL												\$13,645.77	233.50

Summary of Unallowable Expenses

Subtotal - unallowable expenses to transfer off recharge (Page 1)	
Subtotal - unallowable expenses to transfer off recharge (Page 2)	
Subtotal - unallowable expenses to transfer off recharge (Page 3)	
Subtotal - unallowable expenses to transfer off recharge (Page 4)	
Total Unallowable Charges:	

Summary of Unallowable Expenses

Subtotal - unallowable expenses to transfer off recharge (Page 1)	2,683.74
Subtotal - unallowable expenses to transfer off recharge (Page 2)	889.74
Subtotal - unallowable expenses to transfer off recharge (Page 3)	17,338.79
Subtotal - unallowable expenses to transfer off recharge (Page 4)	233.50
Total Unallowable Charges:	\$ 21,145.77

Calculation of the Adjusted Recharge Activity Net Position

Monthly Report

	2014-15												Total 2014-15 Actuals	
	Actuals													
	Jul-2014	Aug-2014	Sep-2014	Oct-2014	Nov-2014	Dec-2014	Jan-2015	Feb-2015	Mar-2015	Apr-2015	May-2015	Jun-2015		
REVENUES														
RECHARGE & COSTED CENTRAL ACT	0	2,288	5,935	1,305	358	0	0	0	0	0	0	0	0	9,885
TOTAL REVENUES	\$0	\$2,288	\$5,935	\$1,305	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,885
EXPENSES														
NON-FACULTY ACADEMIC SALARIES	1209	1209	1,245	1,245	1,245	1245.19	0	0	0	0	0	0	0	7,399
NON-FACULTY ACADEMIC BENEFITS	386.85	386.85	398	398	398	398.46	0	0	0	0	0	0	0	2,368
STAFF SALARIES AND OVERTIME	92	92	97	97	97	96.68	0	0	0	0	0	0	0	571
STAFF BENEFITS	42	42	46	46	46	46.41	0	0	0	0	0	0	0	270
SUPPLIES AND MATERIALS	0	544	385	213	0	0	0	0	0	0	0	0	0	1,141
SERVICES	126	126	127	250	14	14	0	0	0	0	0	0	0	657
OTHER EXPENSES	2	2	4	8	5	5	0	0	0	0	0	0	0	27
CAPITAL EQUIPMENT (NON SPON PROJ)	0	0	14,601	0	0	0	0	0	0	0	0	0	0	14,601
TOTAL EXPENSES	\$1,858	\$2,402	\$16,903	\$2,258	\$1,806	\$1,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,033
INCOME/(LOSS) FROM OPERATIONS	(\$1,858)	(\$114)	(\$10,968)	(\$953)	(\$1,449)	(\$1,806)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,148)
CHANGE IN NET POSITION														
Increase/(decrease) in unrestricted net position	(1,858)	(114)	(10,968)	(953)	(1,449)	(1,806)	0	0	0	0	0	0	0	(17,148)
INCREASE/(DECREASE) IN NET POSITION	(\$1,858)	(\$114)	(\$10,968)	(\$953)	(\$1,449)	(\$1,806)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,148)
NET POSITION														
Unrestricted - beginning of period	3,502	1,644	1,530	(9,438)	(10,392)	(11,840)	0	0	0	0	0	0	0	3,502
Unrestricted - end of period	1,644	1,530	(9,438)	(10,392)	(11,840)	(13,646)	0	0	0	0	0	0	0	(13,646)
TOTAL NET POSITION - BEGINNING OF PERIOD	\$3,502	\$1,644	\$1,530	(\$9,438)	(\$10,392)	(\$11,840)	0	0	0	0	0	0	0	\$3,502
TOTAL NET POSITION - END OF PERIOD	\$1,644	\$1,530	(\$9,438)	(\$10,392)	(\$11,840)	(\$13,646)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,646)

Current Net Position:	(13,646.35)
Less Unallowable Charges:	
Adjusted Recharge Net Position:	

Calculation of the Adjusted Recharge Activity Net Position

Monthly Report

	2014-15												Total 2014-15 Actuals	
	Actuals													
	Jul-2014	Aug-2014	Sep-2014	Oct-2014	Nov-2014	Dec-2014	Jan-2015	Feb-2015	Mar-2015	Apr-2015	May-2015	Jun-2015		
REVENUES														
RECHARGE & COSTED CENTRAL ACT	0	2,288	5,935	1,305	358	0	0	0	0	0	0	0	0	9,885
TOTAL REVENUES	\$0	\$2,288	\$5,935	\$1,305	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,885
EXPENSES														
NON-FACULTY ACADEMIC SALARIES	1209	1209	1,245	1,245	1,245	1245.19	0	0	0	0	0	0	0	7,399
NON-FACULTY ACADEMIC BENEFITS	386.85	386.85	398	398	398	398.46	0	0	0	0	0	0	0	2,368
STAFF SALARIES AND OVERTIME	92	92	97	97	97	96.68	0	0	0	0	0	0	0	571
STAFF BENEFITS	42	42	46	46	46	46.41	0	0	0	0	0	0	0	270
SUPPLIES AND MATERIALS	0	544	385	213	0	0	0	0	0	0	0	0	0	1,141
SERVICES	126	126	127	250	14	14	0	0	0	0	0	0	0	657
OTHER EXPENSES	2	2	4	8	5	5	0	0	0	0	0	0	0	27
CAPITAL EQUIPMENT (NON SPON PROJ)	0	0	14,601	0	0	0	0	0	0	0	0	0	0	14,601
TOTAL EXPENSES	\$1,858	\$2,402	\$16,903	\$2,258	\$1,806	\$1,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,033
INCOME/(LOSS) FROM OPERATIONS	(\$1,858)	(\$114)	(\$10,968)	(\$953)	(\$1,449)	(\$1,806)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,148)
CHANGE IN NET POSITION														
Increase/(decrease) in unrestricted net position	(1,858)	(114)	(10,968)	(953)	(1,449)	(1,806)	0	0	0	0	0	0	0	(17,148)
INCREASE/(DECREASE) IN NET POSITION	(\$1,858)	(\$114)	(\$10,968)	(\$953)	(\$1,449)	(\$1,806)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,148)
NET POSITION														
Unrestricted - beginning of period	3,502	1,644	1,530	(9,438)	(10,392)	(11,840)	0	0	0	0	0	0	0	3,502
Unrestricted - end of period	1,644	1,530	(9,438)	(10,392)	(11,840)	(13,646)	0	0	0	0	0	0	0	(13,646)
TOTAL NET POSITION - BEGINNING OF PERIOD	\$3,502	\$1,644	\$1,530	(\$9,438)	(\$10,392)	(\$11,840)	0	0	0	0	0	0	0	\$3,502
TOTAL NET POSITION - END OF PERIOD	\$1,644	\$1,530	(\$9,438)	(\$10,392)	(\$11,840)	(\$13,646)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,646)

Current Net Position:	(13,646.35)
Less Unallowable Charges:	21,145.77
Adjusted Recharge Net Position:	7,499.42

Disposition of the Surplus Balance

The recharge department will return the \$7,499.42 surplus balance to its users in proportion to the total amount charged to each user. Calculate the amount to refund each user.

STEP 1: Divide the surplus balance by the total hours of use to calculate the surplus per hour to return to the users.

STEP 2: Multiply the hours of use per user by the surplus per hour to calculate the total amount to return to each user.

Dept ID	Fund	Project	Function	Hours of Use	Rate	Total Recharged	Surplus per hour	Return to User
234567	4000	112233A	44	300	\$ 71.50	\$ 21,449.40		
345678	4300	2214567	44	92	\$ 71.50	\$ 6,577.82		
456789	4000	108875A	44	77	\$ 71.50	\$ 5,505.35		
567890	7100	7008654	44	57	\$ 71.50	\$ 4,075.39		
678901	4000	122356B	44	133	\$ 71.50	\$ 9,509.23		
				659		\$ 47,117.18		

Disposition of the Surplus Balance

The recharge department will return the \$7,499.42 surplus balance to its users in proportion to the total amount charged to each user. Calculate the amount to refund each user.

STEP 1: Divide the surplus balance by the total hours of use to calculate the surplus per hour to return to the users.

STEP 2: Multiply the hours of use per user by the surplus per hour to calculate the total amount to return to each user.

Dept ID	Fund	Project	Function	Hours of Use	Rate	Total Recharged	Surplus per hour	Return to User
234567	4000	112233A	44	300	\$ 71.50	\$ 21,449.40	11.38	\$ 3,414.00
345678	4300	2214567	44	92	\$ 71.50	\$ 6,577.82	11.38	\$ 1,046.96
456789	4000	108875A	44	77	\$ 71.50	\$ 5,505.35	11.38	\$ 876.26
567890	7100	7008654	44	57	\$ 71.50	\$ 4,075.39	11.38	\$ 648.66
678901	4000	122356B	44	133	\$ 71.50	\$ 9,509.23	11.38	\$ 1,513.54
				659		\$ 47,117.18	11.38	\$ 7,499.42

January 9, 2015

**MSO Smith
Microbiology**

Subject: Discontinuation of Recharge Activity

Recharge Department:	<u>Microbiology</u>
Recharge Center Title:	<u>Electron Microscope</u>
Recharge Control Number:	<u>4MMB99</u>
Dept ID – Fund - Project:	<u>123456-5018-8123456</u>
Proposal Category:	<u>Category 1</u>

In response to your request, Budget and Resource Management has approved termination of the above referenced recharge activity as of January 9, 2015.

- This recharge activity has a zero Net Position.
- The \$7,499.42 fund surplus will be returned to the recharge users.
- Dept ID-Fund-Project 123456-5018-8123456 has been deactivated in PeopleSoft; therefore, any future expenses charged to this chartstring will need to be redirected.

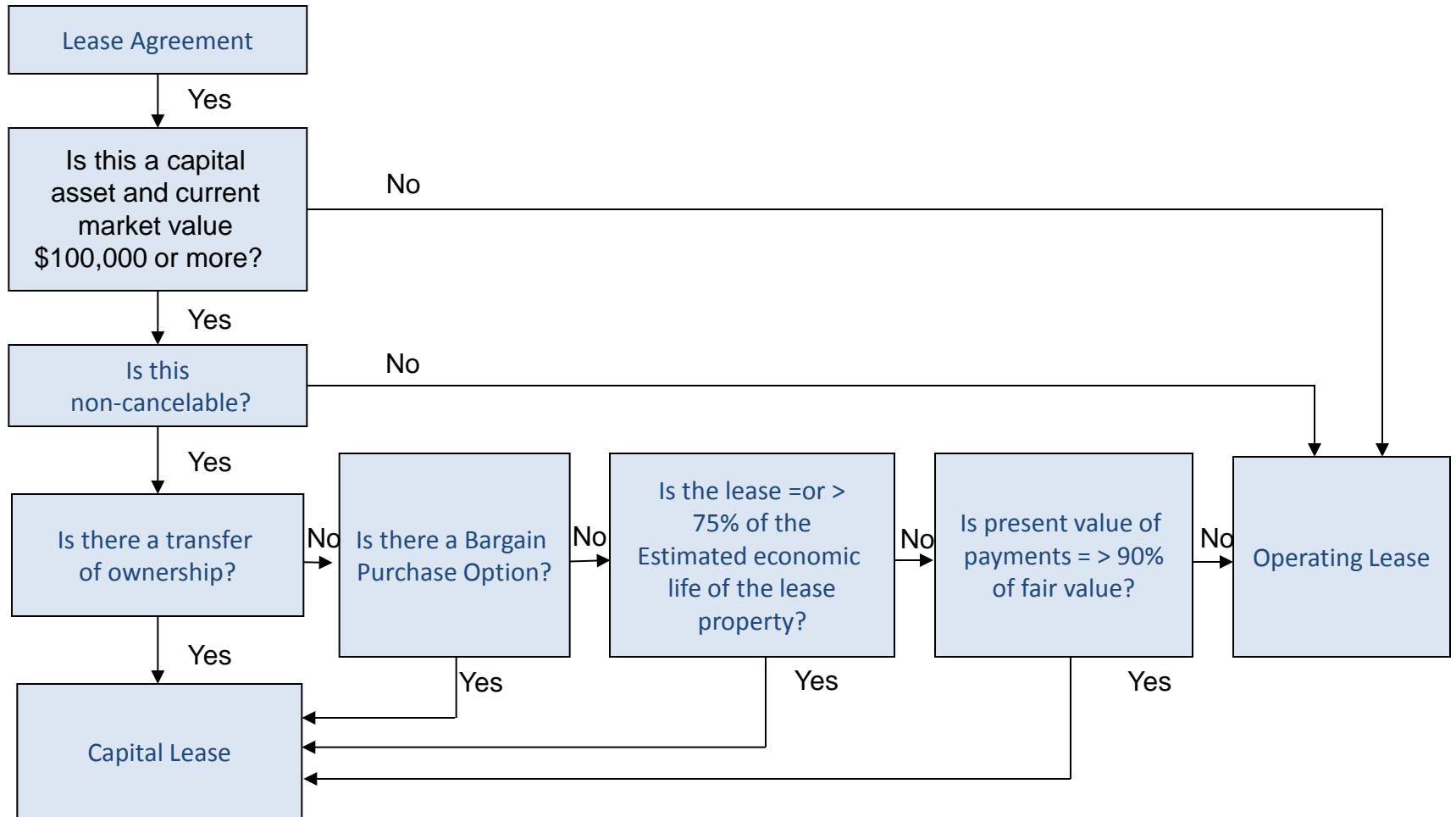
Should you have any additional question or concerns, please call Sarah Hislen at extension 6-8320.

Capital and Operating Leases

- UCSF is required to record and track capital leases according to Financial Accounting Standards Board (FASB) and University guidelines
- Key Policy: L-217-11 Accounting and Reporting for Leases and Installment Purchase Contracts
(<http://www.ucop.edu/ucophome/policies/acctman/l-217-11.pdf>)
 - Outlines the accounting procedures for recording and reporting of leases and installment purchase contracts
 - Capital Leases:
 - Policy for accounting for equipment purchased under a capital lease >\$100,000
 - Operating Leases:
 - Explains accounting for “free” rent on facilities rentals – must be amortized over the life of the lease

Accounting and Reporting for Leases and Installment Purchase Contracts L-217-11

Exhibit A: Diagram for Required Elements of Capital Lease



Capital Leases

Definitions:

- Bargain Purchase Option: is a lease provision allowing the lessee, at its option, to purchase the leased property for a price which is sufficiently lower than the expected fair value of the property.
- Economic Life: is the estimated remaining period during which the property is expected to be of economic use.
- Installment Purchase Contract:
 - Scheduled installment payments
 - Ownership is transferred to the University after full payment
 - Accounting treatment is similar to a Capital or operating lease
- Lease Contract with Purchase Option: the lessee has the option to purchase the property either during the life of the lease or at its expiration.
- Straight Lease or Rental Contract:
 - Scheduled payments for the use of the property
 - At the end of the contract, the property is returned to the lessor.

Capital Leases

Accounting treatment is that the lease is recorded as an asset purchased with a loan. Capital lease payments are actually debt service payments which must be appropriately split between principal and interest:

- Principal component can not be charged to the Recharge Activity operating fund. It can be charged to the Recharge Activity's associated equipment renewal and replacement (reserve) fund or another fund source.
- Interest component can be charged directly to the recharge fund (and will be expensed in Account 57504).
 - The interest rate should not be higher than the fair market rate available to the institution (2 CFR Chapter II, Part 200 et. al. Uniform Guidance).

Capital Leases

- The Controller’s Office, Capital Accounting unit is responsible for making the lease payments, therefore the Recharge Activity should work with Capital Accounting to insure the capital lease is correctly set up as defined in the University of California Accounting Manual at <http://www.ucop.edu/ucophome/policies/acctman/>
 - Set up automatic monthly amortization payments
 - Capital Accounting will reclassify the principal and interest payments as adjustments to Net Position at year end (not reported as an expense)
 - The department should not process journals to transfer or modify these transactions

Capital Leases

- Asset acquisition is recognized via an appropriate purchase transaction
- Asset is placed on capital asset inventory within Asset Management system
- Capitalized value should be equivalent of the cash purchase price (interest or other financing costs are not included)
- At lease initiation, new asset and related loan must be recorded in Asset Management and General Ledger systems
- Depreciation expense is recognized over the asset's useful life as determined by UC policy
 - If the lease term is shorter than the asset's useful life, this will result in depreciation expense continuing to be charged to the recharge fund after the lease payments end
- Capital lease payments that did not start on a sponsored award cannot be shifted to a sponsored award without reclassifying the equipment as federal or private sponsor acquired in the Asset Management system
- If capital lease payments were charged to a non-sponsored fund, any future lease payments cannot be shifted to a federal fund if the depreciation is already included in the F&A cost pool

Capital Lease Debt Payment Schedule

Enter Values	
Loan Amount	\$ 341,775.00
Annual Interest Rate	4.649%
Loan Period in Years	5
Number of Payments Per Year	12
Start Date of Loan	7/1/2010
Optional Extra Payments	

4.6494%

Loan Summary	
Scheduled Payment	\$ 6,394.96
Scheduled Number of Payments	60
Actual Number of Payments	60
Total Early Payments	\$ -
Total Interest	\$ 41,922.74

\$383,697.74

Lender Name: APPLIED BIOSYSTEMS

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance
1	8/1/2010	\$ 341,775.00	\$ 6,394.96	\$ -	\$ 6,394.96	\$ 5,070.76	\$ 1,324.21	\$ 336,704.24
2	9/1/2010	336,704.24	6,394.96	-	6,394.96	5,090.40	1,304.56	331,613.84
3	10/1/2010	331,613.84	6,394.96	-	6,394.96	5,110.12	1,284.84	326,503.72
4	11/1/2010	326,503.72	6,394.96	-	6,394.96	5,129.92	1,265.04	321,373.80
5	12/1/2010	321,373.80	6,394.96	-	6,394.96	5,149.80	1,245.16	316,224.00
6	1/1/2011	316,224.00	6,394.96	-	6,394.96	5,169.75	1,225.21	311,054.24
7	2/1/2011	311,054.24	6,394.96	-	6,394.96	5,189.78	1,205.18	305,864.46
8	3/1/2011	305,864.46	6,394.96	-	6,394.96	5,209.89	1,185.07	300,654.57
9	4/1/2011	300,654.57	6,394.96	-	6,394.96	5,230.08	1,164.89	295,424.49
10	5/1/2011	295,424.49	6,394.96	-	6,394.96	5,250.34	1,144.62	290,174.15
11	6/1/2011	290,174.15	6,394.96	-	6,394.96	5,270.68	1,124.28	284,903.47
12	7/1/2011	284,903.47	6,394.96	-	6,394.96	5,291.10	1,103.86	279,612.37
13	8/1/2011	279,612.37	6,394.96	-	6,394.96	5,311.60	1,083.36	274,300.76
14	9/1/2011	274,300.76	6,394.96	-	6,394.96	5,332.18	1,062.78	268,968.58
15	10/1/2011	268,968.58	6,394.96	-	6,394.96	5,352.84	1,042.12	263,615.74
16	11/1/2011	263,615.74	6,394.96	-	6,394.96	5,373.58	1,021.38	258,242.15
17	12/1/2011	258,242.15	6,394.96	-	6,394.96	5,394.40	1,000.56	252,847.75
18	1/1/2012	252,847.75	6,394.96	-	6,394.96	5,415.30	979.66	247,432.45
19	2/1/2012	247,432.45	6,394.96	-	6,394.96	5,436.29	958.68	241,996.16
20	3/1/2012	241,996.16	6,394.96	-	6,394.96	5,457.35	937.61	236,538.81
21	4/1/2012	236,538.81	6,394.96	-	6,394.96	5,478.49	916.47	231,060.32
22	5/1/2012	231,060.32	6,394.96	-	6,394.96	5,499.72	895.24	225,560.60
23	6/1/2012	225,560.60	6,394.96	-	6,394.96	5,521.03	873.93	220,039.57
24	7/1/2012	220,039.57	6,394.96	-	6,394.96	5,542.42	852.54	214,497.15
25	8/1/2012	214,497.15	6,394.96	-	6,394.96	5,563.89	831.07	208,933.26
26	9/1/2012	208,933.26	6,394.96	-	6,394.96	5,585.45	809.51	203,347.81
27	10/1/2012	203,347.81	6,394.96	-	6,394.96	5,607.09	787.87	197,740.72
28	11/1/2012	197,740.72	6,394.96	-	6,394.96	5,628.82	766.15	192,111.90

62,162.63

65,115.21

Capital Lease Debt Payment Schedule

Enter Values	
Loan Amount	\$ 341,775.00
Annual Interest Rate	4.649% 4.6494%
Loan Period in Years	5
Number of Payments Per Year	12
Start Date of Loan	7/1/2010
Optional Extra Payments	

Loan Summary	
Scheduled Payment	\$ 6,394.96
Scheduled Number of Payments	60
Actual Number of Payments	60
Total Early Payments	\$ -
Total Interest	\$ 41,922.74

\$383,697.74

Lender Name: APPLIED BIOSYSTEMS

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance
29	12/1/2012	192,111.90	6,394.96	-	6,394.96	5,650.62	744.34	186,461.28
30	1/1/2013	186,461.28	6,394.96	-	6,394.96	5,672.52	722.44	180,788.76
31	2/1/2013	180,788.76	6,394.96	-	6,394.96	5,694.50	700.47	175,094.27
32	3/1/2013	175,094.27	6,394.96	-	6,394.96	5,716.56	678.40	169,377.71
33	4/1/2013	169,377.71	6,394.96	-	6,394.96	5,738.71	656.25	163,639.00
34	5/1/2013	163,639.00	6,394.96	-	6,394.96	5,760.94	634.02	157,878.05
35	6/1/2013	157,878.05	6,394.96	-	6,394.96	5,783.26	611.70	152,094.79
36	7/1/2013	152,094.79	6,394.96	-	6,394.96	5,805.67	589.29	146,289.12
37	8/1/2013	146,289.12	6,394.96	-	6,394.96	5,828.17	566.80	140,460.95
38	9/1/2013	140,460.95	6,394.96	-	6,394.96	5,850.75	544.22	134,610.21
39	10/1/2013	134,610.21	6,394.96	-	6,394.96	5,873.42	521.55	128,736.79
40	11/1/2013	128,736.79	6,394.96	-	6,394.96	5,896.17	498.79	122,840.62
41	12/1/2013	122,840.62	6,394.96	-	6,394.96	5,919.02	475.95	116,921.61
42	1/1/2014	116,921.61	6,394.96	-	6,394.96	5,941.95	453.01	110,979.66
43	2/1/2014	110,979.66	6,394.96	-	6,394.96	5,964.97	429.99	105,014.68
44	3/1/2014	105,014.68	6,394.96	-	6,394.96	5,988.08	406.88	99,026.60
45	4/1/2014	99,026.60	6,394.96	-	6,394.96	6,011.28	383.68	93,015.32
46	5/1/2014	93,015.32	6,394.96	-	6,394.96	6,034.57	360.39	86,980.74
47	6/1/2014	86,980.74	6,394.96	-	6,394.96	6,057.96	337.01	80,922.79
48	7/1/2014	80,922.79	6,394.96	-	6,394.96	6,081.43	313.54	74,841.36
49	8/1/2014	74,841.36	6,394.96	-	6,394.96	6,104.99	289.97	68,736.37
50	9/1/2014	68,736.37	6,394.96	-	6,394.96	6,128.64	266.32	62,607.73
51	10/1/2014	62,607.73	6,394.96	-	6,394.96	6,152.39	242.57	56,455.34
52	11/1/2014	56,455.34	6,394.96	-	6,394.96	6,176.23	218.74	50,279.11
53	12/1/2014	50,279.11	6,394.96	-	6,394.96	6,200.16	194.81	44,078.96
54	1/1/2015	44,078.96	6,394.96	-	6,394.96	6,224.18	170.78	37,854.78
55	2/1/2015	37,854.78	6,394.96	-	6,394.96	6,248.29	146.67	31,606.49
56	3/1/2015	31,606.49	6,394.96	-	6,394.96	6,272.50	122.46	25,333.98

68,208.03

71,447.76

Capital Lease Debt Payment Schedule

Enter Values	
Loan Amount	\$ 341,775.00
Annual Interest Rate	4.649%
Loan Period in Years	5
Number of Payments Per Year	12
Start Date of Loan	7/1/2010
Optional Extra Payments	

4.6494%

Loan Summary	
Scheduled Payment	\$ 6,394.96
Scheduled Number of Payments	60
Actual Number of Payments	60
Total Early Payments	\$ -
Total Interest	\$ 41,922.74

\$383,697.74

Lender Name: APPLIED BIOSYSTEMS

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance
57	4/1/2015	25,333.98	6,394.96	-	6,394.96	6,296.81	98.16	19,037.18
58	5/1/2015	19,037.18	6,394.96	-	6,394.96	6,321.20	73.76	12,715.97
59	6/1/2015	12,715.97	6,394.96	-	6,394.96	6,345.69	49.27	6,370.28
60	7/1/2015	6,370.28	6,394.96	-	6,370.28	6,345.60	24.68	0.00

74,816.68

\$ 341,750.32

Operating Leases

- An Operating Lease is a lease or installment purchase that does not meet the definition of a capital lease
 - Equipment operating costs should be included
 - If only a portion of the equipment is used by the Recharge Activity, only the proportionate cost should be included
- No asset acquisition is recognized
- No asset placed on capital asset inventory within Asset Management system
- No depreciation expense is recognized
- No special accounting procedures are needed at lease initiation

Operating Lease payments are recorded as straight expenses in the fiscal year to which they apply - no split is made between principal and interest

- If rental payments are not made in a straight-line basis, rental expense nevertheless shall be recognized on a straight-line basis;

Exceptions:

1. Increases over the term of the lease that are intended to cover economic factors (such as inflation).
 2. Lease payments which increase with increased availability of the property.
- Free rent on facilities rentals must be amortized over the life of the lease.
 - Property tax exemptions should be filed on time. (UCSF is exempt if it's waived). Remaining tax is allowed on recharge if included in the lease.

Accounting steps for amortization of free rent

Rent Rebates received per the Lease Agreement must be amortized over the life of the lease

- Rent rebates received in the first X months of the lease term must be credited to a Deferred Rent Rebate Liability Account linked to the recharge chartstring
- The recharge activity's department should work with the Controller's Office to process journal entries
 - Credit initial rent rebates to the Long Term Liability Account 25700
 - Transfer the annual rent rebate amortization from the Long Term Liability Account 25700 to the Current Liability Account 23180 at year-end entries on each June 30th
 - Set up automatic monthly amortization payments by debiting the Current Liability Account 23180 and crediting the recharge chartstring

Web Site Addresses of Policies Related to Recharges

UCSF Administrative Policies (including Campus Recharge Policy, APG 250-11)

<http://policies.ucsf.edu/>

UCSF Controller's Office (including CAS and OLFS guidelines)

<http://controller.ucsf.edu/>

UCSF Budget and Resource Management (including recharge documents and forms)

<http://brm.ucsf.edu/policies-procedures-and-forms>

UC System wide Policies (including UC Business & Finance Bulletins and the UC Accounting Manual)

<http://www.ucop.edu/costingpolicy/>

UC Equipment Useful Life Schedule

<http://eulid.ucop.edu/index.php>

Step 1: Look up EQ Code in WebLinks Asset Management Report

Step 2: Look up useful life in EQ Code Sequence Index

Federal Policies (including OMB Circulars A-21, A-110 and A-133; PHS Grants Policy Statement; FDP Policies)

<http://ucop.edu/raohome/>