

Volume

1

Georgia Tech Grants & Contracts Accounting

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Guide To Starting & Operating A Service Center

# Service Center Guide

GRANTS & CONTRACTS ACCOUNTING

# **Service Center Guide**

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GEORGIA INSTITUTE OF TECHNOLOGY

JULY 2008  
Updated March 2015

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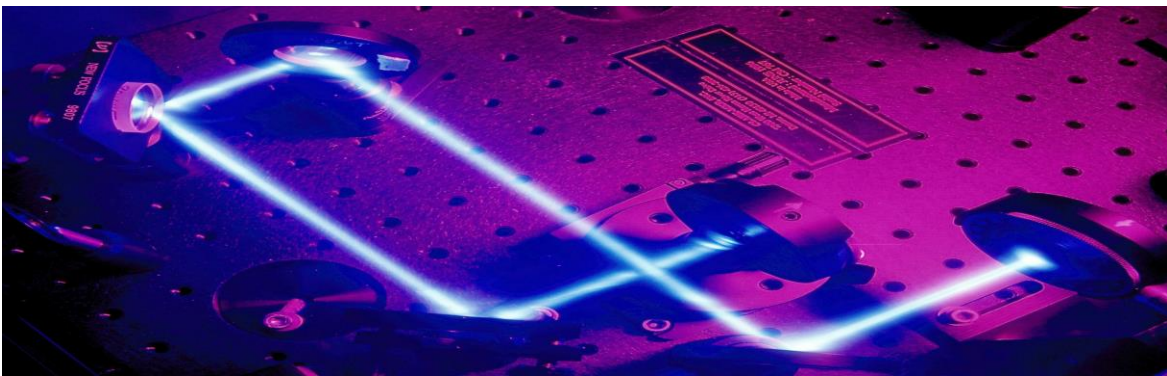
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## EXECUTIVE SUMMARY

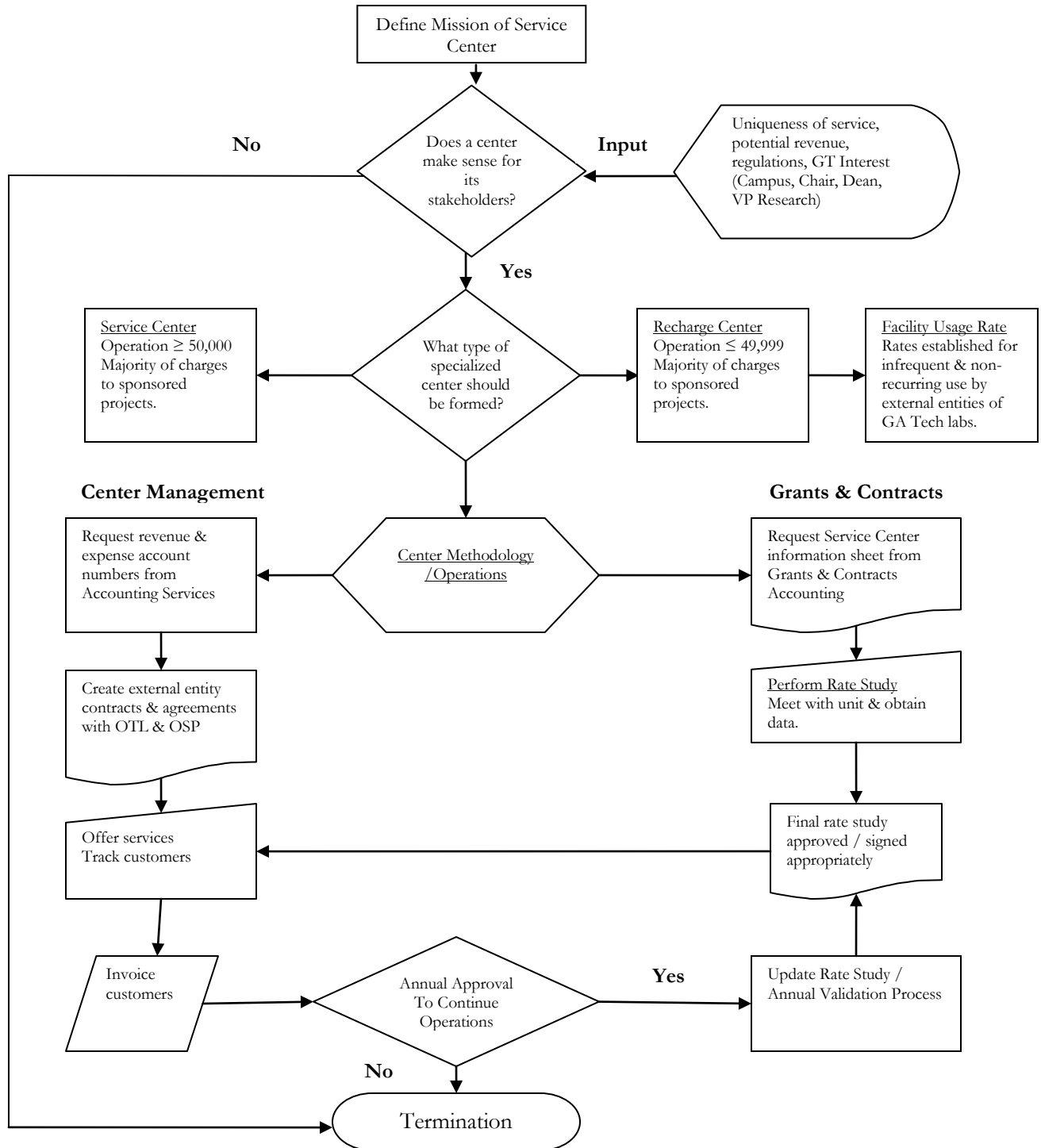
This manual was developed to provide a resource for current center directors, management of existing centers, and for those interested in starting a new service center to provide specialized services to the educational and research community. The process for starting a service center is described along with compliance procedures, and the annual center validation process. The section on determining whether or not a service center is an appropriate course of action provides ideas and guidance for organizational structure, financial management, industry relations, and marketing.

External entity relations and technology licensing agreements are mentioned. A sample supplemental agreement and memorandum of understanding are provided. Important information, notes, and other resources are also supplied.

A process for initial, subsequent, and validated rates for service center operations is explained.



# The Process of Starting and Operating a Service Center at Georgia Tech









# Getting Started

## *Introduction*

The purpose of this manual is two fold: 1) to provide a resource for those interested in forming and managing a self-supporting operating unit that has been established for the primary purpose of providing a specialized service to the educational and research community; and 2) to establish consistent operational practices among the various centers to assure compliance with the following requirements:

ICON KEY	
	Valuable information
	Important Notes
	Keyboard exercise
	Workbook review

- Georgia Tech policies and procedures,
- State of Georgia regulations, and
- Provisions of OMB 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for the Federal Awards.

## Principles of a Service Center

Service centers are an important part of higher education. They are a vehicle to providing access to state-of-the-art equipment and technologies otherwise unavailable to the research community. A service center recovers the cost of its operations through charges to its users. Service centers are also known as Specialized Service Facilities and are subject to the terms and conditions of OMB 2 CFR 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

## When should a Service Center be established?



In short, if your facility or unit has a specific type of service and/or supply it would like to provide to the education and research community you may want to give some thought to setting up a service center.

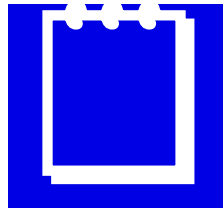
Some examples of instances when consideration should be given to the establishment of a Service Center are listed below:

- A. Your department purchases an expensive piece of equipment with significant operating costs that will be used by representatives of your department and representatives of other departments.
- B. Your department plans to initiate the operation of a special services laboratory staffed with high cost technicians and support personnel that will be used by various members of your department for sponsored activities as well as instructional activities.
- C. If your department has an existing special services laboratory that previously served faculty members in your department for instructional purposes; a change in costing practices is required when:
  1. The laboratory begins to be used by faculty members to support sponsored research projects, and/or
  2. The laboratory begins to be used by faculty members from other departments or units to support sponsored research projects.
- D. A member of your faculty tells you that he wants to charge Professor Smith in another department for use of his laboratory and staff. (This type of request needs to be studied to determine if a Service Center should be established, and if so, the type of Service Center to be established.)
- E. You are approached by an external entity (corporate, educational, or member of the research community) requesting use of your services, equipment, or laboratory.

## Does forming a Service Center make sense?

Before proposing a new service center for the campus, it is important to critically review the overall benefit to the user of the technology and determine the appropriate vehicle for its advancement. The first step in this process is to define the technology

and mission of the proposed service center and think who the stakeholders are. (Credit for many of the ideas in this section is attributed to the Georgia Tech Research Corporation Manual on Starting and Operating a Research Center.)



**Note**

**The mission of the center must have a strategic fit with the institute in order to be successful on campus; furthermore, this mission will define the resources and qualities required to accomplish the technical objectives.**

***What are the requirements to be considered?***

The next step in the process is to determine whether or not forming a service center is the appropriate course of action. Following is a list of questions to consider along with descriptions of different types of service centers. It is highly recommended that the potential director (Center Management) of a service center thoughtfully answer the questions. If forming a service center is the appropriate course of action, utilize the answers to these questions as the basis for answering the service center questionnaire described in chapter 3.

- a. What are the mission and vision of the service center?
- b. Does a service center make sense for the Institute (GIT), the proposed technology, potential industry customers, and other stakeholders?
  - i. Is there a critical mass of academic and research customers willing to utilize the services offered by the center?
- c. Are there other centers (service or research) already fulfilling this need?
  - i. See the list of Georgia Institute of Technology (GIT) centers in Appendix H or at [www.research.gatech.edu](http://www.research.gatech.edu) (with links to the websites of the centers). Contact the center directors or research centers with similar or overlapping missions or technologies to discuss your ideas.
  - ii. See the list of Georgia Institute of Technology (GIT) service/recharge centers and facility use rates in Appendix I or at [www.osp.gatech.edu/budget.shtml](http://www.osp.gatech.edu/budget.shtml) (scroll to the



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- bottom of the page and click on the service center pdf. link for a more current report).
- iii. Are there other universities with similar centers? How much competition is there for the proposed technology or specialized service? Should there be a collaborative relationship?
  - iv. Is your proposed center unique enough to justify another center on campus? Why?
  - v. If so, proceed. If not, can you add value to an existing center?
- d. What is the best way to accomplish the mission and vision?
- i. Types of service centers – The following terms are typically used interchangeably to describe activities considered in general as service centers.
    1. Service Center - service centers which provide specialized services to the Georgia Tech community, either an operation of \$50,000 or more with a majority of charges to sponsored projects, or an operation with charges of \$50,000 to sponsored projects regardless of the total size of the operation, and substantially all of the utilization is measured and invoiced to users.
    2. Recharge Centers – service Centers with annual operations of less than \$50,000 with; majority of charges to sponsored projects, or operations with less than \$50,000 of charges to sponsored projects regardless of size. The costs for materials/services should constitute a pass-through of direct costs only.
    3. Facility Usage Rates – service Centers established for the infrequent and non-recurring use by external entities of Georgia Tech, particularly lab facilities that are unique and not commercially available.
- e. Is there appropriate demand & support for this type of a service center?
- i. Will the center/technology be able to attract users?
    1. What external entities have solicitations with topics in this area, and what does the competition look like?
    2. Is this an area identified by the state as an area for future economic development? Check the Georgia Research Alliance’s activities at [www.gra.org](http://www.gra.org)
  - ii. Will the center have enough personnel to support demand for the specialized service?

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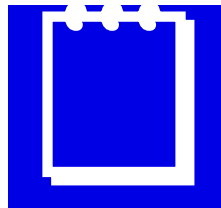
- iii. Will the center be able to support requests from external entities?
- f. What value added benefits will this center bring to GIT or what is the business case for GIT to support this center?
  - i. Will the center generate enough revenue to meet or exceed recorded expenses during the year?
  - ii. How will students benefit?
  - iii. Will the center attract business from sponsors or other external entities?
  - iv. How will the technologies developed through the service center be disseminated?
    - 1. Will there be licensing opportunities?
    - 2. How will publications (including theses and dissertations) be handled?
    - 3. What kinds of intellectual property are most likely to result from the research conducted in the center?
      - a. Industry standards
      - b. Copyrighted material, e.g. software, data sets, reports
      - c. Patents



- g. What is the overall benefit for external entities?
  - i. Access to center resources, faculty, researchers, and activities.
  - ii. Alternative collaborative effort with recognized institution.

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- h. Will center management be able to meet the compliance requirements of the center?
  - i. Provide personnel to handle administrative tasks
  - ii. Complete Service Center Questionnaire
  - iii. Track user data
  - iv. Appropriately/Timely invoice customers
  - v. Appropriately/Timely fulfill subsequent rate study requirements
  - vi. Provide Grants & Contracts with supporting documentation in a timely manner.
  - vii. Complete annual validation process.
  - viii. The center/unit financial staff must properly oversee and account for all center activities.



### Note

**Increasing attention is now being paid to the governance, accountability, transparency, and ethical practices related to managing and disclosing financial information. Please make sure the compliance requirement(s) isn't going to be a struggle for your center to manage.**



## Policies & Procedures

In light of previous campus news worthy events establishing consistent operational practices among the various centers is a major focus/concern of both Georgia Institute of Technology and Grants & Contracts Accounting.



**Service Center Policies and Procedures have been established to incorporate:**

Georgia Tech policies and procedures, State of Georgia regulations, and the provisions of OMB 2 CFR 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

### *Provisions of OMB 2 CFR 200*

#### **OMB 2 CFR 200.413 Direct Costs**

*General:* Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal Award, with a **high degree of accuracy**.

*Federal Awards:* If directly related to a specific award, certain costs that otherwise would be treated as indirect costs may also include services rendered by **specialized facilities or institutional service operations** (may be treated as direct costs).

#### **OMB 2 CFR 200.468 Specialized Service Facilities.**

- a. The cost of services provided by highly complex or **specialized facilities operated by the non-Federal entity**, such as computing facilities, wind tunnels, and reactors **are allowable**, provided the charges for the services meet the conditions of either paragraphs (b) or (c) of this section,.

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b. The cost of such services, when material, **must be charged directly to applicable awards based on actual usage of the services on the basis of a schedule of rates or established methodology that:**

- (1) does not discriminate between activities under Federal awards and other activities of the non-Federal entity, including usage by the non-Federal entity for internal purposes, and
- (2) is designed to recover only the aggregate costs of the services.

c. Where the costs incurred for a service are not material, they may be allocated as indirect (F&A) costs.

**Document these centers and the circumstances.**

d. Under some extraordinary circumstances, where it is in the best interest of the Federal Government and the non-Federal entity to **establish alternative costing arrangements**, such arrangements may be worked out with the Federal cognizant agency for indirect costs.

**Review operations and consider this option if appropriate.**

### *Other Federal Requirements*



Rates for Service Centers are subject to review and approval by the Office of Naval Research (ONR) and the Defense Contract Audit Agency (DCAA).



**Grants & Contracts Accounting - Rule 3.14**

**3.14 Cost / Service Centers**

**Revised** February 2011

Reason for Policy:

Service centers are defined as operating units established for the primary purpose of providing specialized service to the educational and research community. Service centers are also known as Specialized Service Facilities and are subject to the terms and conditions of 2 CFR 200 (formerly known as OMB Circular A-21), Cost Principles for Educational Institutions.

**Policy Statement:**

From 2 CFR 200.468 the following guidelines should apply:

1. "The cost of each service normally shall consist of both its direct costs and its allocable share of indirect costs..."
2. "The cost of such institutional services when material in amount will be charged directly to users, including sponsored agreements based on actual use of the services and a schedule of rates that does not discriminate between federally and non-federally supported activities of the institution, including use by the institution for internal purposes. Charges for the use of specialized facilities should be designed to recover not more than the aggregate cost of the services over a long-term period agreed to by the institution and the cognizant federal agency."

Rates for Specialized Service Facilities and recharge centers are subject to review and approval by the Office of Naval Research (ONR) and its audit associate, the

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Defense Contract Audit Agency (DCAA). A five year cycle is considered an appropriate time period to operate at no better than break-even.

### Policy Terms:

#### **Service Facilities/Cost Centers/Service Centers**

Operating units which provide specialized services to the university community, either an operation of \$50,000 or more with a majority of charges to sponsored projects, or any operation with charges of \$50,000 to sponsored projects regardless of the size of the operation, so long as substantially all of the utilization is measured and invoiced to users. Additional procedures related to Service Center rate studies are included below.

#### **Recharge Centers**

Operations of less than \$50,000 with a majority of charges to sponsored projects, or operations with less than \$50,000 of charges to sponsored projects regardless of size where the business-case for establishing a separate recharge center has been properly justified and is approved in advance by the Director of Grants and Contracts Accounting and the Associate Vice President for Financial Services. Costs for materials/services should constitute a pass-through of direct costs only. Recharge centers should be able to demonstrate that there is an advantage to the sponsor to justify its existence. Grants and Contracts Accounting is available to provide assistance in developing such pass-through rates.

#### **Facility Usage Rates**

Rates established for the infrequent and non-recurring use by external entities of Georgia Tech lab facilities that are unique and not commercially available. Grants and Contracts Accounting will develop the appropriate Facility Usage rates in coordination with the requesting department.

### Procedures:

#### **Basic Requirements**

Due to the administrative requirements of managing service and recharge centers, there should be a clear business-case for establishing and renewing separate service/recharge center charge rates. The requisite business-case includes the following basic parameters:

1. **Self-Supporting Revenues** - Service/recharge center annual recoveries should typically be sufficient to fund the annual operating costs of the center. Operating costs include allocable salaries, fringe benefits, supplies, equipment maintenance, equipment replacement, building depreciation, and building operations and maintenance expenses (including utilities).
2. **Local Administrative and Financial Support** - The unit/department must be equipped to manage the additional accounting and reporting requirements of the Center. These activities include separate accounting

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for expenses and recoveries and precise tracking of utilization for charge-out purposes.

3. **College and Institute Level Approval** - The “Service/Recharge Center Request & Approval Form” must be completed and approved by the appropriate School or Department Head and the appropriate College or Institute level officer prior to being submitted to Grants and Contracts Accounting for consideration. The form can be found on the [Grants and Contracts](#) website.

Service/recharge center rates may only be established or renewed after the above basic requirements have been met, documented, and properly approved.

Thereafter, rate studies are prepared and billing rates are established and renewed based on the following procedures:

### Service Center Rate Studies and Billing Rates

1. Proposed billing rate studies are scheduled on an annual basis. Estimated rate calculations will be developed based on the most recent completed fiscal year. Estimated rate calculations for Resident Instruction and Units other than GTRI are to be submitted to Grants and Contracts Accounting annually. Rates normally become effective July 1 of the subsequent year. Prior to ONR approval, if required, rates utilized will be considered provisional until subsequently amended.
2. Billing rates may not be based on what others charge for similar services.
3. Service rates should include both direct and an allocable share of Facilities & Administrative (F&A or indirect) costs. The proposal should consist of prior year historical costs, all equipment by specific item, net square footage occupied and any over/under recovery from the prior year. The proposal should also contain documented utilization of the cost center from the prior period and a justification of the selected utilization base.
4. All billings are to be invoiced to a Georgia Tech account/project. When possible, direct expenses applicable to the service center and all offsetting billing revenues should be recorded to projects/accounts established for purposes of reporting and accounting for center activities.
5. Agreements to conduct services for external entities may be evaluated by the Office of Sponsored Programs (OSP) and should be based on the OSP short form contract document. Billings to external parties are coordinated through the Bursar’s Office.
6. Service Center rates are validated periodically to ensure that charge rates were at or below cost during the prior period(s). This validation work is scheduled and managed by the Grants and Contracts Accounting Office with significant assistance from the responsible Center or Unit Financial Officer. Accurate tracking and reporting (including detailed supporting documentation) for expenses and revenue entries is critical to the timely performance of service center rate studies and validations.

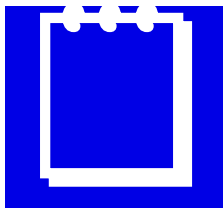


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7. Existing (previously approved) service/recharge centers that do not meet the basic “business-case” requirements noted above will be reevaluated as part of the annual rate validation step. In these cases, Service Center billing rates may be suspended or lapsed until the business-case is reestablished and properly approved via the “Service/Recharge Center Request & Approval Form”. Grants and Contracts Accounting will notify the responsible Institute, School, Center, and Unit contacts at least 30 days prior to this action.
8. Existing (previously approved) Service Center billing rates where a significant amount of charges were posted to sponsored projects will be suspended if this validation and renewal process is not completed in a timely fashion. Grants and Contracts Accounting will notify the responsible Institute, School, Center, and Unit contacts at least 30 days prior to this action.

**Service/recharge center rates that are not documented, supported, validated, and renewed in accordance with this policy may not be charged to externally-funded sponsored projects.**

Contact the [Grants and Contracts Accounting Department](#) for specific guidance related to managing Service Center, Recharge Center and/or Facility Usage rates at Georgia Tech.



### Note

Please make sure to visit our Grants & Contracts website at [www.grants.gatech.edu](http://www.grants.gatech.edu) for other important policies and procedures.



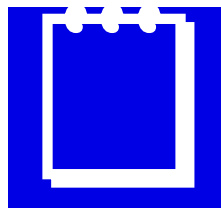


## Center Management

Once the decision has been made as to what type of specialized service center should be formed it is important for Center Management to clearly establish the responsibility of all parties in the administration of the service center. The following is a list of administrative responsibilities center management must undertake in creating and operating a service center:

- Revenue & Expense Accounts
- Completion of Service Center questionnaire
- External Entity contracts/agreements
- Offer services and track users
- Invoice customers
- Annual Validation

What follows is a brief discussion of the responsibilities.



### Note

It is not within the scope of this manual to discuss in detail the operational/financial principals of the Institute; furthermore, Grants & Contracts Accounting is only responsible for conducting the requested rate study.

### Revenue & Expense Accounts

In an effort to comply with generally accepted accounting principles please contact the Budget Office to setup the appropriate center Departmental Sales and Services (DSS) accounts.

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OMB Circular 2 CFR 200.468 is explicit in the concept service centers are not to recover more than cost, and setting up the appropriate financial accounts helps to document the overall volume of service (revenue minus expenditures).

### Completion of Service Center Questionnaire

The next step in the administrative process is for Center Management to request a Service Center questionnaire from the Office of Grants and Contracts Accounting.

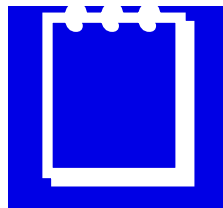
The questionnaire provides Grants and Contracts with the basic information necessary to begin processing the Service Center rate study.

Upon receipt of the questionnaire Grants & Contracts will review the information, start the rate study process described in Chapter 4, and setup a time to meet with Center Management to make sure both parties are in agreement with the proposed service center details.

Appendix D contains a copy of a “New Service/Recharge Center Questionnaire”, and Appendix E includes a copy of an “Existing Service/Recharge Center Questionnaire.”

### External Entities

If there is an external user involved, the Director/Center Management/lab is responsible for meeting with the external entity to discuss and approve use of the facilities.



#### **Note**

**Grants and Contracts Accounting doesn't have any physical control over the center labs or equipment.**

If a projected rate study is required, it is the Director/Center Management responsibility to contact Grants and Contracts Accounting and follow-up with the external user once the rate study is complete.

From a practical standpoint, it makes sense that some type of agreement is established between the center and the external user to protect the institute against potential loss, and to safeguard center facilities.

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To this end, included in the appendix section of this manual is a sample Engineer-on-campus supplement agreement (Appendix F), and a sample Memorandum of Understanding (Appendix G) that can be tailored to the circumstances of the external entity.

Please work with the Office of Sponsored Programs (OSP) regarding any contracts and general agreements.

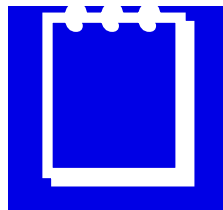
Please work with the Office of Technology Licensing (OTL) regarding any Intellectual Property concerns or issues.

### **Offer Services & Track Users**

The center can offer its services to its users once the rate study process has been completed by Grants & Contracts Accounting, and approved by both Grants & Contracts and the Department Chair.

A service center must adequately document its activities and maintain records to support expenditures, billings, and cost transfers.

The billing records have to identify the service provided to each user, which means your revenue ledger total has to agree with your billing records.



#### **Note**

**Any third party activities posted/passed through the revenue ledger account requires identification of the service provided to each user, which means the unit/center also has to document/track this information.**

Appendix C is a sample center sales/service tracking spreadsheet that identifies the service provided to each user.

This tracking information is needed in order to complete the required experienced rate study (based on actual activity) at the end of the first year of the projected rate study, and all subsequent years depending on any material changes.

### **Invoice Customers**

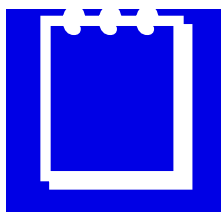
Some campus units provide sales and services, which generate revenue for their department. The revenue generated can either be from other campus units or off-

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campus entities. If you are generating revenue from sales or services from off-campus entities, you will need to speak with the miscellaneous Accounts Receivable group in the Bursar's Office. They conduct the billing for entities off-campus. (Credit for this entire Invoice Users section is attributed to the Georgia Tech Accounting Basics Handbook.)

If your unit is generating revenue from on-campus units, you can "bill" them yourself via a journal entry. Here are the steps:

1. Contact the Unit whom you are billing. This does not have to be a formal invoice, just enough information to let them know what they are being billed for and for how much.
2. Obtain a project number AND expense account from the unit you are billing. You will need this information to process the journal entry. Check the web listing to ensure the project and account are valid and active. Sometimes, a unit accidentally gives a closed sponsored project to bill! Since we can't post to closed projects, this will delay the posting of your funds.
3. Determine the DSS project number and revenue account. The Budget Office will setup the appropriate DSS project(s) for you.
4. Prepare the journal entry. Make sure you attach the email or some other form of documentation to the journal entry. (Remember, you are increasing revenue so you would credit (-) your DSS project and revenue account. You are increasing the billed unit(s) expenses so you would debit (+) their project and expense account. The sum of the amounts (revenue & expenses) should always equal 0.00).
5. Submit journal entries to Accounting Services Journal Entries – mail code 0257 or input your own journal entry via CSU journal entry panel.



### Note

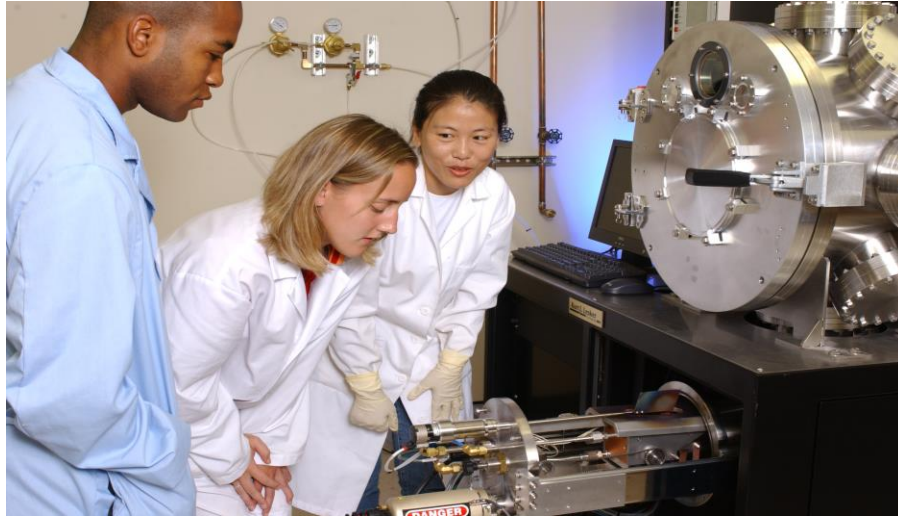
**Please make sure to attach to the journal entry supporting documentation that is both appropriate and complete, because journal entries may be pulled for review by auditors to legitimize charges.**

To track the financial situation of your Departmental Sales project, use the Campus Departmental Sales Report (R463).

Located in Appendix A and B are the following documents from The Accounting Basics Handbook:

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- Departmental Sales and Services (DSS) section,
- An example of a DSS report, and
- An example of an internal departmental sale journal entry from the Journal Entries section of the handbook.



### Annual Validation



**GT Business & Finance Policy 3.14 “Cost/Service Centers”, as updated November 2007, adds to the center compliance requirements the Service Center Rate Validation process. The policy includes the following two statements:**

*“Service Center rates are validated periodically to ensure that charge rates were at or below cost during the prior period(s). This validation work is scheduled and managed by the Grants and Contracts Accounting Office with significant assistance from the responsible Center or Unit Financial Officer. Accurate tracking and reporting (including detailed supporting documentation) for expenses and revenue entries is critical to the timely performance of service center rate validations.”*

*“Existing (previously approved) Service Center billing rates where a significant amount of charges were posted to sponsored projects will be suspended if this validation process is not completed in a timely fashion. Grants and Contracts Accounting will notify the responsible Institute, School, Center, and Unit contacts at least 30 days prior to this action.”*

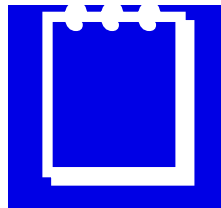
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In order to complete the required validation procedures, center management needs to update the Institute files related to Service Center operations, locations, and equipment to confirm that the approved rates, determined by the most recent rate study, are still valid for use in charging for services during current or subsequent periods.

To initiate the work required to validate the currently approved rates, Grants and Contracts Accounting has generated a Service Center Annual Rate Validation Form, with instructions, for your use in providing current information about the Center operated by your unit. A copy of the rate validation form can be found in Appendix J.

To determine if Service Center revenues and expenditures match the original plans, space has been provided for you to identify Service Center revenues by account and Service Center operating costs by project number. The Validation Form also has space for you to describe any significant changes to the Service Center operations, to report significant equipment changes, and to report any changes to the location of the Service Center.

Upon completion of the Annual validation form, please forward it to the Cost Accounting section of the Grants and Contracts Accounting Office.



### Note

**The Annual Validation form isn't a rate study. A rate study requires more detailed information to put together a true study of the centers operating costs.**



## Grants & Contracts Accounting

Devising a method of charging for the center/unit services, and controlling and managing their rates and charges in a way that addresses administrative concerns and that is compliant with the policies and procedures of Georgia Tech, the State of Georgia, and the provisions of OMB 2 CFR 200 is the responsibility of Grants and Contracts Accounting.



The rate study process is designed to document the centers cost based rate, and validate the centers proposed charging rate. The different elements included in the rate study help to fulfill this obligation.

The majority of data for the formal rate study can be obtained from the GA Tech data warehouse; however, some information comes strictly from the center/unit and non-receipt of the requested information results in delaying/halting the rate study process.

In an effort to provide you with a good reference source, Appendix K contains a fictitious example of a formal rate study.

A formal rate study consists of two major sections, which are the projected rate study and the experienced rate study. What follows is a brief discussion of the different sections that makeup a formal rate study.

### PROJECTED RATE STUDY

#### Proposed rates for Fiscal Year (Exhibit I)

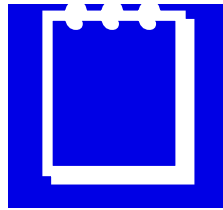
Exhibit one is a summary of the various services offered by the center.

The cost based rate is the projected actual cost of each service based on the rates calculated on the projected rate determination page (Exhibit III).



## CENTER METHODOLOGY

The proposed charging rate is what the center feels is an appropriate cost for the service. Charging rates must be established at or less than the Cost Based Rates.



### Note

**Please keep in mind the center can set the charging rate below the cost based rate, but charging less than the cost based rate results in the center not fully recovering its cost.**

This summary page requires the signature of both the School Chair and the Director of Grants and Contracts Accounting, which certifies use of the proposed rates during the relevant fiscal year.

### Costing Methodology (Exhibit II)

The costing methodology section provides a written description of the procedures used to determine the cost based rates during the relevant fiscal year.

The relevant account numbers and equipment descriptions included in the costing methodology narrative are taken from the completed Service Center Questionnaire.

### Projected Rate Determination (Exhibit III)

The projected rate determination page identifies the cost associated with each service. Majority of the figures on this page feed from other pages, and the figures on the total cost line are used to allocate the administrative and general cost among the different services.

The elements taken into account as part of the rate determination process are the direct costs (Personal Services and Materials & Supplies), and the Facilities & Administrative costs (Depreciation and space related costs).

The rate calculation takes into account the estimated hours attributed to each service in determining the individual rates, per hour. The estimated hours feeds over from the Estimated Recoveries page (Exhibit VI).

### Projected Direct Costs (Exhibit IV)

The Projected Direct Costs page contains both personal services and Operating expenditures.

## CENTER METHODOLOGY

The salaries & wages portion of the Projected Direct Costs page feeds over from the Projected Personal Services page (Exhibit V).

The unit/center will have to provide Grants & Contracts Accounting with any operating supplies/expenses that should be included in the Projected Direct Costs.

### Projected Personal Services (Exhibit V)

This schedule converts dollars to the number of hours available for billing.

The unit/center will have to identify the service center portion of any individual salaries and wages that should be included in the Projected Personal Services page calculations.

The Personal Services Director line item description refers to the estimated amount of time that will be spent doing consulting work for the center.

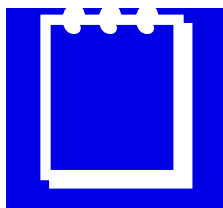
### Estimated Recoveries (Exhibit VI)

The Estimated Recoveries schedule is prepared to disclose the amount of recoveries that will be obtained from customers using the “Proposed Charging Rates” presented in Exhibit 1.

The estimated cost based rate feeds over from the Estimated Rate Determination page (Exhibit III).

The center/unit will have to provide Grants & Contracts Accounting with the estimated number of units that will be obtained from each service offered.

Once the Estimated Cost Based rate has been established the center/unit will have to decide the Proposed Charge Rate for each service based on the calculated Estimated Cost Based rate.



#### Note

**Please keep in mind the center can set the charging rate below the cost based rate, but charging less than the cost based rate results in the center not fully recovering its cost.**

Total estimated recoveries must not exceed calculated allowable recoveries.



**If center revenue exceeds expenses in any one year the rules set forth in OMB 2 CFR 200 allow for over/under applied costs of previous periods to be taken into consideration. Per Georgia Techs policy, a five year rolling window is considered an appropriate period to operate at no better than break-even.**

#### Projected Non-Computer Equipment Depreciation (Exhibit VII)

The Projected Non-Computer Equipment Depreciation page is used to provide detail about the center/unit non-computer equipment, and to calculate the annual non-computer equipment depreciation amount on all non-computer equipment that is going to be used in the center/unit.

The elements taken into account as part of the Non-Computer equipment depreciation process are the decal number(s), item description, building, room number(s), acquisition date, equipment cost, and equipment depreciation basis.

The center/unit provides Grants & Contracts with the non-computer equipment information as the answer to one of the questions in the Service Center questionnaire.

Half year convention is used to calculate the equipment depreciation amount during the year of acquisition and last year of the equipments useful life.

Federally funded equipment is excluded from the depreciation calculations.

The allocated depreciation amounts feed over to the Projected Rate Determination page (Exhibit III).

#### Projected Computer Equipment Depreciation (Exhibit VIII)

The Projected Computer Equipment Depreciation page is used to provide detail about the center/unit computer equipment, and to calculate the annual computer equipment depreciation amount on all computer equipment used in the center/unit.

The elements taken into account as part of the computer equipment depreciation process are the decal number(s), item description, building, room number(s), acquisition date, equipment cost, and equipment depreciation basis.

## CENTER METHODOLOGY

The center/unit provides Grants & Contracts with the computer equipment information as the answer to one of the questions in the Service Center questionnaire.

Half year convention is used to calculate the computer equipment depreciation amount during the year of acquisition and last year of the computer equipments useful life.

Federally funded equipment is excluded from the depreciation calculations.

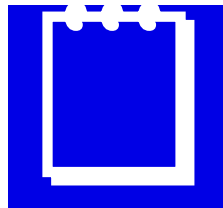
The allocated depreciation amounts feed over to the Projected Rate Determination page (Exhibit III).

### Projected Space Utilization (Exhibit IX)

The center/unit provides Grants & Contracts with most of the relevant Projected Space Utilization information when they complete the Service Center Questionnaire.

The elements taken into account as part of the space utilization process are the building number(s), room number(s), description of space, and the square footage of each space.

Grants and Contracts Accounting utilizes the Space Inventory & Mapping system to obtain the space square footage information.



#### **Note**

**Please keep in mind the entire square footage of the room space, and not a small portion is used in the rate study calculation, which helps to establish consistent operational practices among the various centers.**

If a particular service should be allocated to a specific space then the center/unit will have to provide Grants and Contracts with this information.

The allocated space utilization information feeds over to the Projected Building Depreciation page (Exhibit X).

### Projected Building Depreciation (Exhibit X)

## CENTER METHODOLOGY

The center building information is one of the questions on the Service Center questionnaire.

The elements taken into account as part of the building depreciation process are the total square feet for the center, annual depreciation, and assignable square feet.

The Projected Building Depreciation page uses the most recent projected facilities and administrative cost rate study to calculate the buildings projected annual cost per square feet.

The total square feet from the projected space utilization page (Exhibit IX) is multiplied by the projected annual cost per square feet to get the depreciation amount allocable to each service.

The projected building depreciation amount feeds over to the Projected Rate Determination page (Exhibit III).

### Projected Plant Maintenance Expense (Exhibit XI)

The Projected Plant Maintenance expense page uses information from the most recent projected facilities and administrative cost rate study to calculate the plant maintenance expense.

The projected plant maintenance cost is calculated by taking the center/units projected total square feet for each service and multiplying it by the plant maintenance cost per square feet.

The total square feet for each service feeds from the Projected Space Utilization page (Exhibit IX).

The plant maintenance cost per square feet is calculated by taking the projected annual operations & maintenance other institute activity cost and subtracting both the projected auxiliary enterprise and rented space costs to get the projected net annual plant maintenance cost.

The projected net annual plant maintenance cost is divided by Other Institutional Activity (OIA) assignable square feet to get the plant maintenance cost per square feet.

The Projected Plant Maintenance Expense allocations feed over to the Projected Rate Determination page (Exhibit III).

## EXPERIENCED RATE STUDY



An experienced rate study is only applicable to an existing service center, which means if this is a new service center the rate study will only contain a projected rate study portion. Subsequent rate studies will contain both a projected and experienced rate study (typically some exceptions).

### Rate Determination (Exhibit XII)

The rate determination page identifies the cost associated with each service. Majority of the figures on this page feed from other pages, and the figures on the total cost line are used to allocate the administrative and general cost among the different services.

The elements taken into account as part of the rate determination process are the direct costs (Personal Services and Materials & Supplies), and the Facilities & Administrative costs (Depreciation and space related costs).

The rate calculation takes into account the actual hours attributed to each service in determining the individual rates, per hour. The actual hours feed over from the Recoveries page (Exhibit XV).

### Direct Costs (Exhibit XIII)

The Direct Costs page contains both personal services and Operating expenditures.

The salaries & wages portion of the Direct Costs page feeds over from the Personal Services page (Exhibit XIV).

The unit/center will have to provide Grants & Contracts Accounting with any center operating supplies/expenses that currently don't show up on the expense ledger, but should be included in the direct cost calculations.

### Personal Services (Exhibit XIV)

This schedule converts dollars to the number of hours available for billing.

The unit/center will have to identify the service center portion of any individual salaries that did not post to the center expense ledger, but should be included in the Personal Services page calculations.

## CENTER METHODOLOGY

The Personal Services Director line item description refers to the actual amount of time spent doing consulting work for the center.

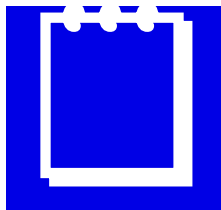
### Recoveries (Exhibit XV)

The Recoveries schedule is prepared to disclose the amount of recoveries actually obtained from customers using the previously established charge rates.

The actual cost based rate feeds over from the Rate Determination page (Exhibit XII).

The user tracking data provided by the center will be used to determine the actual number of units (hours, etc.) that should be assigned to each service offered.

Once the actual units have been determined the recoveries page compares the allowable recovery for each service with the actual recovery to determine if the center has an over or under recovered. Any over recovery amount, that is considered material in nature, will be subtracted from the next rate study calculations.



#### Note

**Please keep in mind if the center sets the charging rate below the cost based rate, there is a good chance the center will not fully recover its cost.**

Total actual recovery must not exceed the calculated allowable recovery.



**If center revenue exceeds expenses in any one year the rules set forth in OMB Circular 2 CFR 200 allow for over/under applied costs of previous periods to be taken into consideration. Per Georgia Techs policy, a five year rolling window is considered an appropriate period to operate at no better than break-even.**

### Non-Computer Equipment Depreciation (Exhibit XVI)

The Non-Computer Equipment Depreciation page is used to provide detail about the center/unit non-computer equipment, and to calculate the annual non-

## **C E N T E R   M E T H O D O L O G Y**

computer equipment depreciation amount on all non-computer equipment used in the center/unit.

The elements taken into account as part of the Non-Computer equipment depreciation process are the decal number(s), item description, building, room number(s), acquisition date, equipment cost, and equipment depreciation basis.

The Service Center questionnaire completed by the center/unit provides Grants & Contracts with the non-computer equipment information.

Half year convention is used to calculate the equipment depreciation amount during the year of acquisition and last year of the equipments useful life.

Federally funded equipment is excluded from the depreciation calculations.

The allocated non-computer equipment depreciation amounts feed over to the Rate Determination page (Exhibit XII).

### Computer Equipment Depreciation (Exhibit XVII)

The Computer Equipment Depreciation page is used to provide detail about the center/unit computer equipment, and to calculate the annual computer equipment depreciation amount on all computer equipment used in the center/unit.

The elements taken into account as part of the computer equipment depreciation process are the decal number(s), item description, building, room number(s), acquisition date, equipment cost, and equipment depreciation basis.

The center/unit provides Grants & Contracts with the computer equipment information as the answer to one of the questions in the Service Center questionnaire.

Half year convention is used to calculate the computer equipment depreciation amount during the year of acquisition and last year of the computer equipments useful life.

Federally funded equipment is excluded from the depreciation calculations.

The allocated computer equipment depreciation amounts feed over to the Rate Determination page (Exhibit XII).

### Space Utilization (Exhibit XVIII)



## CENTER METHODOLOGY

The center/unit provides Grants & Contracts with most of the relevant Space Utilization information when they complete the Service Center Questionnaire.

The elements taken into account as part of the space utilization process are the building number(s), room number(s), description of space, and the square footage of each space.

Grants and Contracts uses the Space Inventory & Mapping system to obtain the space square footage information.

If a particular service should be allocated to a specific space then the center/unit will have to provide Grants and Contracts with this information.

The allocated space utilization information feeds over to the Building Depreciation page (Exhibit XIX).



### Building Depreciation (Exhibit XIX)

The center building information is one of the questions on the Service Center questionnaire.

The elements taken into account as part of the building depreciation process are the total square feet for the center, annual depreciation, and assignable square feet.

The Building Depreciation page uses the most recent experienced facilities and administrative cost rate study to calculate the buildings actual annual cost per square feet.

## CENTER METHODOLOGY

The total square feet from the space utilization page (Exhibit XVIII) is multiplied by the projected annual cost per square feet to get the depreciation amount allocable to each service.

The actual building depreciation amount feeds over to the Rate Determination page (Exhibit XII).

### Plant Maintenance Expense (Exhibit XX)

The Plant Maintenance expense page uses information from the most recent experienced facilities and administrative cost rate study to calculate the plant maintenance expense.

The plant maintenance cost is calculated by taking the center/units projected total square feet for each service and multiplying it by the plant maintenance cost per square feet.

The total square feet for each service feeds from the Space Utilization page (Exhibit XIII).

The plant maintenance cost per square feet is calculated by taking the actual annual operations & maintenance other institute activity cost and subtracting both the projected auxiliary enterprise and rented space costs to get the actual net annual plant maintenance cost.

The actual net annual plant maintenance cost is divided by Other Institutional Activity (OIA) assignable square feet to get the plant maintenance cost per square feet.

The Plant Maintenance Expense allocations feed over to the Rate Determination page (Exhibit XII).



# APPENDICES



## **DEPARTMENTAL SALES**

## **GT Accounting Basics**

### **Departmental Sales**

## **Departmental Sales and Services (DSS)**

Some campus units provide sales and services, which generate revenue for their department. The revenue generated can either be from other campus units or off-campus entities. If you are generating revenue from sales or services from off-campus entities, you will need to speak with the Accounts Receivable department. They conduct the billing for units off-campus.

If your unit is generating revenue from on-campus units, you can “bill” them yourself via a journal entry. Here are the steps:

1. Contact the Unit whom you are billing. This does not have to be a formal invoice, just enough information to let them know what they are being billed for and for how much.
2. Obtain a project number AND expense account from the unit you are billing. You will need this information to process the journal entry. Check the web listing to ensure the project and account are valid and active. Sometimes, a unit accidentally gives a closed sponsored project to bill! Since we can't post to closed projects, this will delay the posting of your funds.
3. Determine the DSS project number and revenue account. The Budget Office will assign the project and account code for you.
4. Prepare the journal entry. Make sure you attach the email or some other form of documentation to the journal entry. (Remember, you are increasing revenue so you would credit (-) your DSS project and revenue account. You are increasing the billed unit(s) expenses so you would debit (+) their project and expense account. The sum of the amounts (revenue & expenses) should always equal 0.00).
5. Submit journal entries to Accounting Services Journal Entries – mail code 0257 or input your own journal entry via CSU journal entry panel.

To track the financial situation of your Departmental Sales project, use the Campus Departmental Sales Report (R463).

Remember, in general, the first 3 digits of the project number is the Department Id. The fourth digit represents the fund source. 1 = State Funds, 4 = DSS, 5 or 6 = Sponsored, and 9 = Agency.

Georgia Institute of Technology  
 CAMPUS DEPARTMENTAL SALES AND SERVICES REPORT  
 FISCAL YEAR 2005  
 DEPARTMENT ID 330  
 JUNE 2005

	ORIGINAL	BUDGET CURRENT	REVENUE / EXPENSE	ACTUAL ENCUMBRANCE	BALANCE
REVENUE	0.00	0.00	69,912.41	0.00	-69,912.41
EXPENSE	0.00	123,089.00	73,284.73	49,546.91	257.36
NET	0.00	-123,089.00	-3,372.32	-49,546.91	-70,169.77



## **JOURNAL ENTRIES**



# GT Accounting Basics

## Journal Entries

### Journal Entry Problem 3: Billing other GT Units

Here's an email we got at 4:59:

Hi! I know it's late, but I need to make sure we bill for the use of our conference room. Accounting Services used our room in March for their annual staff party – we need to charge them \$120 for the use of the room.

Let me know if I need to sign anything.

Thanks! Oh, and I'd like it done yesterday.

The Boss

This is an example of an Internal Departmental Sale. At Georgia Tech, we can bill and post revenue internally. To do this, there are a couple of things we need to understand: First, we do NOT bill Georgia Tech Departments through Accounts Payable. We also need to make sure that we have a Departmental Sales and Service (DSS) Project established and revenue account. If we need a DSS project, we can request it through the Budget Office. In this scenario, we will say our DSS project is 10046779.

Once we have our DSS project established, we can bill the internal unit. Here are the steps:

1. Send the unit you are billing an email/campus mail invoice. This does not have to be fancy; just enough information to remind them of the charge and that it will be expensed on their ledger.
2. You will also need to request a Project number and account code from the unit being billed to charge the expense. The unit must give you a valid PeopleSoft project number and expense account code. You can check both on the online lookup.
3. Determine your DSS Revenue Account. For this example, use 459000.

Let's say that Accounting Service replied to our email and told us to charge project 7631123 and account 719400 (room rentals).

Prepare the journal entry.





# **SALES/SERVICE TRACKING SPREADSHEET**





# **NEW SERVICE CENTER QUESTIONNAIRE**



**New Service/Recharge Center Questionnaire**

9. Are charges going to be made to anyone other than University Departments? Yes\_\_\_ No\_\_\_

If yes, please list some examples.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. Will any of the **costs** related to this activity be charged to another account?

Yes\_\_\_ No\_\_\_ If yes, what account numbers.

\_\_\_\_\_  
\_\_\_\_\_

11. List the location by buildings and room numbers, involved with the proposed activity. Please be complete and accurate. List all offices, storage areas, as well as main facility.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

12. A. Please attach a listing of all **non-computer equipment** that is going to be used in this center as of 6/30/XX.\* Decal number, description, serial number, purchase date, building, and room.

B. Please attach a separate listing of all **computer equipment** that is going to be used in this center as of 6/30/XX.\* Decal number, description, serial number, purchase date, building, and room.

13. Please attach a separate listing of all expenditures that should be included in the service center rate calculations (ie. M&S, travel, maintenance).

14. Please attach a separate listing of any **personnel data** that should be included in the service center rate calculations (ie. Salary, employee ID, percent allocation, etc.).

15. Describe any other potentially relevant information about the center. Please be complete and accurate.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

16. Contact Person \_\_\_\_\_ Phone Number \_\_\_\_\_

17. Most recent Departmental Rate Study Date (if any) \_\_\_\_\_

Copy Provided Yes\_\_\_ No\_\_\_

18. Proposed rates you would like to charge in the current year \_\_\_\_\_

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name**

\* Most recent completed fiscal year

\_\_\_\_\_  
**Signature**





# **EXISTING SERVICE CENTER QUESTIONNAIRE**

**Existing Service/Recharge Center Questionnaire\***

1. Name of existing Service/Recharge Center \_\_\_\_\_

2. Expense Account No's. \_\_\_\_\_

3. Revenue Account No's. \_\_\_\_\_

4. Brief description of any new/changed service (whether billed for or not) of the Center.

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5. Describe any changes to the units of measure previously used as the billing base (hour, day, procedure, mileage, percent, etc.)?

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6. How many units of measure (hour, day, procedure, mileage, percent, etc) will be processed during the current fiscal year?

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7. Are there any changes to who is charged for the services? Yes\_\_\_\_ No\_\_\_\_  
If yes, please describe the changes and how is it determined who is charged for what?

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8. Are all users charged the same rate? Yes\_\_\_\_ No\_\_\_\_  
If no, how is it determined which rate is used for whom?

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**\*Please make sure when completing this form to review the most recent completed experienced Rate Study, and disclose any changes (If no experienced study exists review most recent projected rate study).\***

**Existing Service/Recharge Center Questionnaire**

9. Are charges made to anyone other than University Departments? Yes\_\_\_ No\_\_\_  
If yes, please list some examples.

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10. Are any of the **costs** related to this activity charged to another account?  
Yes\_\_\_ No\_\_\_ If yes, what account numbers.

---

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11. List any changes to the location by buildings and room numbers, involved with this activity. Please be complete and accurate. List all offices, storage areas, as well as main facility.

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12. A. Please attach a listing of any changes to **non-computer equipment** used in this center as of 6/30/XX.\* Decal number, description, serial number, purchase date, building, and room.

B. Please attach a separate listing of any changes to **computer equipment** used in this center as of 6/30/XX.\* Decal number, description, serial number, purchase date, building, and room.

13. Please attach a separate listing of all **expenditures** that should be included in the updated rate calculations (ie. M&S, travel, maintenance).

14. Please attach a separate listing of any **personnel changes** that should be included in the updated or experienced rate calculations (ie. Salary increase, changes in allocation, etc.).

15. Describe any other relevant changes to the center. Please be complete and accurate.

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16. Contact Person \_\_\_\_\_ Phone Number \_\_\_\_\_

17. Latest Departmental Rate Study Date \_\_\_\_\_

Copy Provided Yes\_\_\_ No\_\_\_

18. Rates Used in the current year \_\_\_\_\_

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name**

\* Most recent completed fiscal year

\_\_\_\_\_  
**Signature**



**ENGINEER ON CAMPUS  
SUPPLEMENT AGREEMENT**

## **Engineer-on-Campus Supplement Agreement**

This attachment is a supplemental to the Agreement in place between ENTITY and GTRC/GIT/PRC. ENTITY acceptance is evidenced by the sending of personnel to GIT/PRC.

### **Overview:**

The goal of the Engineer-On-Campus is to establish a working level partnership, ensuring mutual benefit to ENTITY and PRC, enabling ENTITY engineers to be collaborators in the identified project(s) or task(s), working in partnership with PRC students, engineers, and faculty to achieve defined project goals. Efforts taken on by ENTITY engineers will include working in laboratories, attending meetings, and providing technical inputs/reports, attending conferences and other collaboration efforts as needed for the defined project(s). In establishing this partnership, it is anticipated that ENTITY will:

- a) Fund Research now and future project(s) will be selected through mutually beneficial agreements between ENTITY and PRC;
- b) Render technical support to PRC in fulfillment of the current projects;
- c) Extend other opportunities to PRC staff, faculty, and perhaps even selected students based on mutually agreed needs. These opportunities will be identified to the PRC through the assigned engineers, and ENTITY leadership.

PRC will:

- a) Provide office accommodations to ENTITY at **NO COST**;
- b) Incorporate ENTITY engineers in various aspects of the defined research and educational efforts associated with the identified project;
- c) Provide access to PRC laboratories for defined research project at **NO COST** to ENTITY

### **Costs:**

Zero cost support for ENTITY Engineer-On-Campus is included in the current membership fees paid by ENTITY. This support from PRC includes an office for engineers available to ENTITY, and access to PRC managed laboratories for project activities at **NO CHARGE** to ENTITY during the project period. The use of non-PRC GIT laboratories and other facilities deemed needed by ENTITY engineers will be billed at the prevailing rates and billing strategies for those facilities, as will any special requirements that ENTITY defines as necessary to support their engineers while on GIT Campus. Examples of these include facilities requirements such as long distance and international telephone, laptop computers, and laboratories such as the Microelectronics Cleanroom Laboratory (MiRC), Materials Science Engineering SEM laboratory, and any other facilities that ENTITY engineers choose to use, as well as materials and supplies needed to support fabrication of any Test Vehicles built during the related projects which are beyond the project plan for the associated research program. An actual budget for these efforts cannot be calculated at this time, as these are ENTITY driven costs. All billings will include GIT overhead as applicable.

### **Intellectual Property:**

Guidelines for Intellectual Property as it pertains to work done by ENTITY Engineers while on assignment on GIT campus are as defined in PRC Membership Bylaws, and Membership Agreements.

### **Office Space:**

At No COST, the PRC will provide one office in the Manufacturing Research Center Building or in the Klaus Building based on availability, furniture, computer lan/wireless connections, and local telephone service. It is expected that ENTITY will provide credit cards for long distance and international calling of ENTITY engineers while on campus. It is also expected that ENTITY will provide laptop computers for their engineers. In addition, ENTITY shall have concurrent access to common areas such as parking areas, building entrance, lobby, restrooms, and hallways subject to all current GIT security, and parking rules and regulations requirements.

### **ENTITY Engineers:**

ENTITY will be responsible for support of all housing and meal requirements, employee benefits, and travel expenses of ENTITY engineers. ENTITY will be solely responsible for the payment of health and business insurance, salary and or bonuses to ENTITY employees.

**Indemnification:**

While working on the GIT campus, ENTITY agrees to indemnify and save GTRC and GIT, its respective officers, employees and agents harmless from all liabilities, and cost and expense of defending all claims of liability for any personal or bodily injury to persons, including death, arising out of the use of the Facilities and Laboratories which is attributable to ENTITY (i) suffered by ENTITY, (ii) suffered by any person admitted to the Facilities and Laboratories by ENTITY, or (iii) suffered by any other person as a result of the acts or omissions of ENTITY or a person admitted to the Facilities by ENTITY, regardless of where the loss, damage, injury or death occurred.

**Export Control:**

ENTITY understands and agrees that that any and all GTRC information provided or exchanged shall be in compliance with all applicable United States export control laws (EAR/ITAR) including "deemed exports". The transfer of certain technical data and commodities may require a license from a government agency or written assurances by ENTITY that ENTITY will not re-export data or commodities to foreign countries without prior approval of the appropriate U.S. Government Agency. GTRC agrees to cooperate with ENTITY in securing any such license necessary in connection with this Agreement.

Deemed export means any release of technology to a foreign national within the United States, technology is released for export when it is available to foreign nationals for visual inspection, when technology is exchanged orally or when technology is made available by practice or application under the guidance of persons with knowledge of the technology. GTRC may only exchange or provide publicly available information or equipment.

By: \_\_\_\_\_

Name: \_\_\_\_\_

Company \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



# MEMORANDUM OF UNDERSTANDING

## MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into this \_\_\_\_\_ day of DATE, by and between the University and XXXX individually and on behalf of YYYY a Corporation established and existing under the laws of the State, having a business address at \_\_\_\_\_ (hereinafter "YYYY")

### SUBJECT

The purpose of this Memorandum of Understanding ("MOU") is to establish a means of managing conflict(s) of interest associated with Agreement(s) for research and development relating to technology AAAA, entered into between YYYY and the University.

### IT IS HEREBY AGREED BY THE PARTIES AS FOLLOWS:

#### 1. Definitions

1. "Business" means any corporation, partnership, proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, trust or other legal entity.
2. "Conflict of interest" means any situation in which (i) it reasonably appears that a significant financial interest could affect the design, conduct, or reporting of activities funded or proposed for funding by a sponsor, or (ii) the personal interest of an employee or his or her family may prevent or appear to prevent the employee from making an unbiased decision with respect to the employee's employment with the institution (including, without limitation, situations when the employee or a member of his or her family has a significant financial interest in a business which competes or may compete with the University for sponsored activities).
3. "Consulting" means any professional activity related to the person's field or discipline, where a fee-for-service or equivalent relationship with a third party exists. Consulting includes organizing or operating any educational program outside the University.
4. "Staff Member" means employees, independent contractors, subcontractors, consultants and student assistants of the University who shall perform the Research Project.
5. "Investigator" means the principal investigator, co-principal investigators, and any other person at the institution who is responsible for the design, conduct, or reporting of research or educational activities funded or proposed for funding by a sponsor.
6. "Responsible representative of the institution" means: School Chair, Department Chair or Laboratory Director for faculty; Dean or Vice President for School Chair or Laboratory Director; Provost for Dean or Vice President; President for Provost and other direct reports; Appropriate Vice President, Dean, Department, Chair or Director for staff, or Vice Provost for Continuing Education when faculty are involved in the organization or operation of non-institute continuing education programs.
7. "Significant financial interest" means anything of monetary value, including, but not limited to, salary or other payments for services (e.g., consulting fees or honoraria); equity interests (e.g., stocks, stock options or other ownership interests); and intellectual property rights (e.g., patents, trademarks, copyrights and royalties from such rights). The term does not include: salary, royalties or other remuneration from the institution, or any ownership interests in the institution, if the institution is



an applicant under the Small Business Innovation Research Program or Small Business Technology Transfer Program; income from seminars, lectures, or teaching engagements sponsored by public or nonprofit entities; income from service on advisory committees or review panels for public or nonprofit entities; or an equity interest that, when aggregated for the investigator and the investigator's spouse and dependent children, meets both of the following tests: does not exceed \$10,000 in value as determined through reference to public prices or other reasonable measures of fair market value, and does not represent more than 5% ownership in any single entity, or salary, royalties or other payments that, when aggregated for the investigator and the investigator's spouse and dependent children, are not expected to exceed \$10,000 during the next twelve-month period.

8. "Substantial interest" means the direct or indirect ownership of more than 25 percent of the assets or stock of any business.

9. "Transact business" or "transact any business" means to sell or lease any personal property, real property, or services on behalf of oneself or on behalf of any third party as an agent, broker, dealer, or representative and means to purchase surplus real or personal property on behalf of oneself or on behalf of any third party as an agent, broker, dealer, or representative.

## **2. Conflict of Interest**

YYYY is a corporation established and existing under the laws of the State, and is wholly owned by XXXX. YYYYY was established by XXXX as a "start-up" company for the purposes of commercializing Invention Disclosure No. \_\_\_\_ entitled "AAAA" pursuant to the terms of License Agreement dated ("License"). YYYY wishes to enter into a sponsored research agreement with University for research services to be performed at University by University staff members to further develop AAAA. XXXX is a member of the University faculty. Because XXXX is the sole owner/officer of YYYYY and a current University faculty member, there is an inherent conflict of interest.

This MOU recognizes this conflict of interest and describes a plan for managing and supervising all research and financial interactions between YYYYY, University, XXXX and other researchers performing work under agreements between University and YYYYY.

## **3. Research Projects**

University and YYYYY believe it to be mutually beneficial to develop a relationship for continued development of AAAA that is the product of University research and is licensed by YYYYY pursuant to the License (hereinafter the "Research Contract"). University and YYYYY have entered/will enter a Cost Reimbursement Research Contract for the research/development of BBBB (the "Research Project"). Except as specified herein, the terms and conditions of such Cost Reimbursement Research Contract shall govern the Research Project. A copy of the Research Contract is attached hereto as Exhibit \_\_\_\_.

## **4. Intellectual Property**

In order to perform the scope of work outlined in the Research Contract, University Staff Members/Investigator and YYYYY researchers must collaborate in a meaningful manner. New and derivative intellectual property may arise from performance of the Research Project. For the purposes of this MOU the following definitions relating to intellectual property shall apply:

"Derivative Intellectual Property" shall mean, individually and collectively all inventions or discoveries, works, material or data which constitute an improvement to the Licensed Technology.

"Licensed Technology" shall mean Invention entitled AAAA, the subject of University Invention Disclosure Number \_\_\_\_\_, licensed to YYYY by that license agreement dated MMDDYY.

"Project Intellectual Property" shall mean individually and collectively all inventions, improvements or discoveries, all computer software, works materials and data which are conceived or made in the course of performance of a Research Project.

"Background Technology" shall mean individually and collectively all inventions, improvements, discoveries, software, works, material, and data which are conceived by one or more Staff Members, prior to or independent of the Research Project, whether or not subject to protection under patent, trademark, trade secret, unfair competition or copyright law.  
[need to know what the license agreement says about improvements to the licensed technology to be sure that University does not have some rights even if outside scope of research agreement.]

YYYY agrees to identify any Background Technology prior to the start of the Research Project. In the event XXXX contributes to the development of such intellectual property, upon request, XXXX shall produce evidence that such intellectual property was developed outside the scope of his duties at the University. Each party shall own its own Background Technology.

Project Intellectual Property developed in the course of performance of the Research Project by one or more Staff Members, shall be owned by the University. The University shall grant to YYYY a right of first refusal to license on an exclusive basis provided that University shall have the right to practice the Project Intellectual Property for research and educational purposes, with the right to sublicense, any Project Intellectual Property. Any such license shall be negotiated in good faith by the University and YYYY. The period of YYYY's right of first refusal shall commence upon the date of the Research Contract and terminate six (6) months after termination of the Research Project.

Discoveries made during the performance of the Research Project that are Derivative works of the Licensed Technology shall be governed by the terms of Article # of the License Agreement.

Project Intellectual Property developed in the course of performance of the Research Project jointly by one or more Staff Members and one or more employees of YYYY, shall be jointly owned. The University shall grant to YYYY a right of first refusal to license on an exclusive basis provided that University shall have the right to practice the Project Intellectual Property for research and educational purposes, with right of sublicense, its interest in jointly owned Project Intellectual Property. Any such license shall be negotiated in good faith by the University and YYYY. The period of YYYY right of first refusal shall commence upon the date of the Research Contract and terminate six (6) months after termination of the Research Project

## **5. Design, Conduct and Reporting of Research**

Research Project(s) shall not be supervised by an individual who is both a Staff Member and an employee of YYYY.

The Principal Investigator on any Research Project(s) shall be made a party to this MOU.

XXXX will not have any supervisory authority over nor serve in any decision-making capacity regarding compensation, promotion, or continued employment over the Principal Investigator or any other Staff Member performing work on the Research Project(s).

All proposals for tasks to be performed under any new or existing Research Contract(s) between YYYY and University will be reviewed for conflict of interest prior to submission by a Responsible

Representative of GIT. Conflicts of interest shall be managed by disclosure and review by a committee consisting of the Investigator's School Chair, Dean and the Provost. Written management plans shall be submitted and approved by the Associate Vice Provost for Research and will become part of the Research Contract file.

XXXX, ZZZZ, and any other Investigator/Staff Member, who from time to time may become a party to this MOU, acknowledge and agree that the Principal Investigator named on the Research Contract shall have exclusive control over the design, conduct and reporting of research performed under the Research Contract. The named Principal Investigator shall also have exclusive control and responsibility for expenditures which in all cases shall conform to the processes and procedures for the management of sponsored research funds at University as defined by the University's Policies and Procedures Manual. for Administration of Externally Funded Grants and Contracts.

## **6. Publication**

There shall be no restriction, limitation or delay on publication or dissemination of the results of research performed under the Research Contract. However, the parties agree that delays in publication may be of mutual benefit to the parties, such as delays necessary for filing protection of intellectual property. Such delay in publication will be in the sole discretion of the University but shall not be unreasonably denied.

## **7. Use of University Facilities/Resources**

Any use of University facilities or resources by YYYY or YYYY employees shall be in accordance with the University Facilities Use Policy. YYYY agrees to pay reasonable cost for such facilities or resources, such cost to be calculated in accordance with the policies and procedures of University.

XXXX acknowledges and agrees that facilities including office space, long-distance telephone services, laboratories, and such support services as photocopying and computer use will not be used to benefit YYYY without compensation to University for such use.

## **8. Donations**

YYYY may make periodic gifts or donations to the University Foundation, Inc. Such funds may be used to support research activities generally but may not be used to support research activities performed pursuant to Research Contract(s) entered into between YYYY and GTRC.

Such funds will be under the control of a Responsible Representative of the Institution. Such funds will not be under the control of XXXX, Principal Investigator/Staff Members.

Such funds may be used to support Graduate Research Assistants provided that University policies and procedures are strictly adhered to and provided that neither XXXX nor any YYYY employee shall have supervisory authority over such Assistant.

## **9. University Faculty Consulting**

University Faculty and Staff, other than Principal Investigators on YYYY projects, may provide consulting services to YYYY in accordance with the policies and procedures outlined in the University Faculty Handbook. XXXX and/or such Faculty member agree to secure approval from the \_\_\_\_\_ prior to entering into consulting agreements with YYYY.

## 10. Students

XXXX will not engage any student for whom he serves or may serve as advisor or instructor for research projects sponsored by, under the direction of, or otherwise funded by YYYY . Students in classes taught by XXXX, ZZZZ or other Investigator(s) shall not be co-op students, interns, or perform projects related to the course at YYYY during the course.

## 11. Prior Approval, Inclusion of Documents

Conflict of interest disclosures shall be submitted to Vice Provost for Research prior to any Research Contracts, Consulting Agreements or other research activities with YYYY. The Investigator shall also submit a proposed conflict management plan for approval. Such disclosure form and management plan shall become a part of the permanent contract or license file.

Agreed and Accepted

This \_\_\_\_\_ day of \_\_\_\_\_, 1998

YYYYY

By:

XXXX (individually)

University

By:

Sponsored Programs Office

By:

Principal Investigator



## **GIT RESEARCH CENTERS**

**Current GIT Research Centers**  
(from OIP and [www.research.gatech.edu](http://www.research.gatech.edu))

**Research & Graduate Studies**

Air Resources and Engineering Center  
Bioengineering Research Center  
Biomedical Interactive Technology Center  
Bioscience Center  
Center for Human Movement Studies  
Center for Optical Science and Engineering  
Emory-GIT Biomedical Technology Research Center  
Environmental Resources Center  
Georgia Center for Advanced Telecommunications  
Technology  
Georgia Transportation Institute  
Georgia Water Research Institute  
GITMCG Biomedical Research and Education  
Center  
Institute for Sustainable Technology and  
Development  
Interactive Media Technology Center  
Manufacturing Research Center  
Microelectronics Research Center  
Nanotechnology Center for Personalized and  
Predictive Oncology  
Parker H. Petit Institute for Bioengineering and  
Bioscience  
Polymer Education & Research Center  
Software Technology Branch (ARL)  
Southeast Applied Analysis Center  
Specialty Separations Center

**College of Architecture**

Advanced Wood Products Laboratory  
Center for Assistive Technology and Environmental  
Access  
Center for Geographic Information Systems  
Center for Quality Growth and Regional  
Development  
Center for Rehabilitation Technology  
Construction Research Center

**College of Computing**

Center for Experimental Research in Computer  
Systems (CERCS)  
Graphics Visualization and Usability Center  
Georgia Tech Information Security Center

**College of Engineering**

Broadband Telecommunications Center  
Composites Education and Research Center  
Center for the Engineering of Living Tissues  
Center of Excellence in Rotorcraft Technology  
Center for Experimental Research in Computer  
Systems (CERCS)  
Center for High Yield Pulp Science  
Center for Human Machine Systems Research  
Center for Information Insertion  
Center for Integrated Diagnostics  
Center for Nanoscience and Nanotechnology  
Center for Polymer Processing  
Center for Surface Engineering and Tribology  
Computer Aided Structural Engineering Center  
Composites Manufacturing Research Programs  
Electronic Commerce Resource Center  
Engineering Computing Services  
Fluid Properties Research Institute Industrial  
Associates Program  
Fusion Research Center  
Georgia Tech Broadband Institute  
Georgia Tech Wireless Institute  
Health Systems Research Center  
The Logistics Institute  
Manufacturing Education Program  
Mechanical Properties Research Laboratory  
National Electric Energy Testing, Research, and  
Applications Center  
National Textile Center  
Neely Nuclear Research Center  
Packaging Research Center  
Rapid Prototyping and Manufacturing Institute  
Signal and Image Processing  
Statistics Center  
Technology Policy and Assessment Center  
University Center of Excellence for Photovoltaics  
Research

**College of Sciences**

Center for Education Integrating Science,  
Mathematics, and Computing  
Center for Computational Materials Science  
Center for Dynamical Systems and Nonlinear Studies  
Molecular Design Institute

**DuPree College of Management**

DuPree Center for Entrepreneurship and New Venture Development  
Center for International Business and Education Research  
IXL Center for Electronic Commerce

**Ivan Allen College**

Center for International Strategy, Technology and Policy  
Center for New Media Education and Research  
Southern Industrialization Center  
Technology Policy and Assessment Center

**EDI**

Advanced Technology Development Center  
Center for Economic Development Services  
Center for International Standards and Quality  
Center for Lean Enterprise Solutions  
Center for Manufacturing Information Technology  
Center for New Market Opportunities  
Economic Development Administration's University Center  
Energy and Environmental Management Center  
Georgia Tech Procurement Assistance Center  
Industrial Assessment Center  
Information Technology Solutions Center  
Southeastern Trade Adjustment Assistance Center  
The Center for Public Buildings

**GTRI**

Agricultural Technology Research Program  
Center For Emergency Response Technology, Instruction and Policy  
Center for Enterprise Systems  
Center for Geographic Information Systems  
Center for International Development and Cooperation  
Phosphor Technology Center of Excellence  
Severe Storms Research Center  
Space Technology Advanced Research Center  
Test and Evaluation Research and Education Center



# **GIT SERVICE CENTER RATE SUMMARY SCHEDULE**



No.	Name of Rate Study	Department	Rate Study Date	Annual Validation Date	Rates		Service
					Basis	Amount	
1.	Center for Nanostructure Characterization	MSE	10/13/14	10/13/14			<u>Educational Institutions</u> Tier Structure where total rates decline per group for each machine as usage increases <b>Tier 1 (1st 0-100 Hours / Machine)</b> Hour \$132 Personal Services-Director Hour \$94 Personal Services-Research Scientist Hour \$31 LEO 1530 Hour \$34 LEO 1550 Hour \$20 Hitachi SU8010 Hour \$32 JEOL 100CX-2 Hour \$44 JEOL TEM 4000EX Hour \$45 Hitachi HF-2000 Hour \$80 Tenaci F30 Hour \$15 Atomic Force Hour \$10 Gold / Carbon Hour Au-Pd <b>Tier 2 (100-200 Hours / Machine)</b> Hour \$132 Personal Services-Director Hour \$94 Personal Services-Research Scientist Hour \$15 Hitachi S800 SEM Microscope Hour \$17 Leo 1530 SEM Microscope Hour \$10 Leo 1550 SEM Microscope Hour \$16 JEOL 100C TEM Microscope Hour \$22 JEOL 100CX-2 TEM Microscope Hour \$23 JEOL 4000EX TEM Microscope Hour \$40 Atomic Force Microscope Hour \$8 Hitachi HF-2000 TEM Microscope Hour \$5 JEM 6400 SEM Microscope Hour Au-Pd <b>Tier 3 (200-300 Hours / Machine)</b> Hour \$132 Personal Services-Director Hour \$94 Personal Services-Research Scientist Hour \$8 Hitachi S800 SEM Microscope Hour \$8 Leo 1530 SEM Microscope Hour \$5 Leo 1550 SEM Microscope Hour \$8 JEOL 100C TEM Microscope Hour \$11 JEOL 100CX-2 TEM Microscope Hour \$11 JEOL 4000EX TEM Microscope Hour \$20 Atomic Force Microscope Hour \$4 Hitachi HF-2000 TEM Microscope Hour \$3 JEM 6400 SEM Microscope Hour Au-Pd <b>Tier 4 (300 - 10,000 Hours / Machine)</b> Hour \$132 Personal Services-Director Hour \$94 Personal Services-Research Scientist Hour \$3 Hitachi S800 SEM Microscope Hour \$3 Leo 1530 SEM Microscope Hour \$2 Leo 1550 SEM Microscope Hour \$3 JEOL 100C TEM Microscope Hour \$4 JEOL 100CX-2 TEM Microscope Hour \$5 JEOL 4000EX TEM Microscope Hour \$8 Atomic Force Microscope Hour \$2 Hitachi HF-2000 TEM Microscope Hour \$1 JEM 6400 SEM Microscope Hour Au-Pd
2.	Glass Shop	Chemistry	4/12/12	9/30/14	Hour	\$30	Personal Services & Equipment Services, Internal (GA Tech)
					Hour	\$60	Personal Services & Equipment Services, External - Academic
					Hour	\$121	Personal Services & Equipment Services, External Industry
					Cost	Cost	Supplies
3.	NEETRAC Consulting Services	ECE	6/17/14	6/7/14	Hour	\$123	Managers/Consultants
					Hour	\$94	Research Engineers
					Hour	\$69	Research Coordinators
					Hour	\$44	Research Technicians
					Hour	\$28	Graduate Research Assistants
					Hour	\$20	Undergraduate Research Assistants
4.	NEETRAC Platform Services	ECE	11/30/10	9/30/13	Day	\$712	HVL Platform
					Day	\$215	Cable Platform
					Day	\$119	Mechanical Platform
					Day	\$250	MTF/Other Platform
							Note: When platforms are used for multiple projects at the same time, hourly rates may be prorated among the users.
5.	Machine Shop - College of Sciences	CoS	2/14/13	10/15/14	Hour	\$50	Full Service
					Hour	\$10	Machine Services, Students
6.	NMR Center	Chemistry	5/8/12	9/29/14			<u>EDUCATIONAL INSTITUTION RATES</u>
					Hour	\$30	Personal Services, Other
					Hour	\$11	Machine Services, Premium
					Hour	\$6	Machine Services, Non-premium
							<u>INDUSTRIAL RATES</u>
					Hour	\$176	Personal Services, Other
					Hour	\$18	Machine Services, Premium
					Hour	\$18	Machine Services, Non-premium
7.	Materials Characterization Facility	IEN	12/15/14	12/15/14			<u>Internal / External Academic</u>
					Hour	\$100	Operator/ Consultation
							<b>Equipment Group 1</b>
					Hour	\$40	Hitachi HT7700 TEM
					Hour	\$35	Hitachi SU8230
					Hour	\$35	Thermo K-Alpha XPS
					Hour	\$35	Zeiss Ultra60 FE-SEM
							<b>Equipment Group 2</b>
					Hour	\$45	FEI Nova Nanolab 200 FIB/SEM
					Hour	\$45	FEI Quanta 200 3D FIB/SEM
					Hour	\$45	IONTOF Time-of-Flight SIMS
					Hour	\$45	Kratos XPS
							<b>Equipment Group 3</b>
					Hour	\$20	Hystitron Tribolndenter
					Hour	\$20	Raman Spectrometer
					Hour	\$20	Veeco AFM
					Hour	\$20	Veeco AFM II Dimension 3100
					Hour	\$20	Hummer 6 Gold/Palladium Sputter

No.	Name of Rate Study	Department	Rate Study Date	Annual Validation Date	Rates		Service					
					Basis	Amount						
7.	Materials Characterization Facility (cont.)	IEN	12/15/14	12/15/14	Hour	\$20	<b>Equipment Group 4</b>					
					Hour	\$20	Pananalytical XRD					
					Hour	\$20	Venus25 Benchtop Plasma System					
					Hour	\$20	ZONESEM Desktop Sample Cleaner					
					Hour	\$20	Shel Lab Vacuum Oven					
					Hour	\$20	VWR Vacuum Oven					
					Hour	\$20	Cressington Carbon Coater					
							<b>Industrial</b>					
							<b>Equipment Group 1</b>					
					Hour	\$100	Hitachi HT7700 TEM					
					Hour	\$100	Hitachi SU8230					
					Hour	\$70	Thermo K-Alpha XPS					
					Hour	\$100	Zeiss Ultra60 FE-SEM					
							<b>Equipment Group 2</b>					
					Hour	\$135	FEI Nova Nanolab 200 FIB/SEM					
					Hour	\$135	FEI Quanta 200 3D FIB/SEM					
					Hour	\$150	IONTOF Time-of-Flight SIMS					
					Hour	\$70	Kratos XPS					
							<b>Equipment Group 3</b>					
					Hour	\$50	Hysitron Tribolindenter					
					Hour	\$40	Raman Spectrometer					
					Hour	\$40	Veeco AFM					
					Hour	\$40	Veeco AFM II Dimension 3100					
					Hour	\$20	Hummer 6 Gold/Palladium Sputter					
							<b>Equipment Group 4</b>					
					Hour	\$50	Panalytical XRD					
					Hour	\$20	Venus25 Benchtop Plasma System					
					Hour	\$20	ZONESEM Desktop Sample Cleaner					
					Hour	\$20	Shel Lab Vacuum Oven					
					Hour	\$20	VWR Vacuum Oven					
					Hour	\$20	Cressington Carbon Coater					
					8.	Masking Facility	MiRC	4/21/09	10/8/14			<u>EDUCATIONAL INSTITUTION RATES</u>
										Hour	\$60	Contact Print
Hour	\$100	Pattern Generation										
Hour	\$125	Photorepeater										
		<u>INDUSTRIAL RATES</u>										
Hour	\$203	Contact Print										
Hour	\$202	Pattern Generation										
Hour	\$284	Photorepeater										
9.	IEN Micro & Nano Fabrication Center (formerly CMOS)	IEN	1/7/15	1/7/15	Hour	\$100	<u>Academic &amp; Industrial Rates</u> Operator / Consultation					
10.	Cleanroom Access	IEN	9/15/14	10/8/14			<u>EDUCATIONAL INSTITUTION RATES</u>					
					Month	\$200	Facility Entry Fee, (Inorganic Cleanroom)					
					Month	\$100	Facility Entry Fee, (Organic Cleanroom)					
					Hour	\$20	Cleanroom Supply Use Charge					
							<u>INDUSTRIAL RATES</u>					
					Month	\$550	Facility Entry Fee, (Inorganic Cleanroom)					
					Month	\$100	Facility Entry Fee, (Organic Cleanroom)					
					Hour	\$20	Cleanroom Supply Use Charge					
		<u>Special Projects Usage</u>										
Month	\$3,000	Defined Limited Access, per month										
11.	Printing and Copying Center	OIT	11/19/12	9/27/14	Hour	\$84	Desktop Services					
					Hour	\$18	PrePress Services					
					Hour	\$46	Ryobi Services					
					Hour	\$45	Heidelberg Windmill Services					
					Copy	\$0.023	Quick Copy Services, plus paper					
					Copy	\$0.21	Color Copier, plus paper					
					Hour	\$30	Bindery Hand Labor Services					
					Hour	\$50	Cutter Services					
					Hour	\$41	Bourg Services					
					Hour	\$65	Folder Services					
					Cost plus	0%	Postage Services					
					Hour	\$62	Inkjet Mailer					
					Hour	\$54	Envelope Inserter					
					Hour	\$61	Small Bind Services					
					Copy	\$0.04	Student Printing					
					Copy	\$0.19	Student Color Printing					
					Sq. Ft.	\$3.99	Wide Format Printing					
Cost plus	15%	Supplies & Third Party										
12.	Rapid Prototyping and Manufacturing Lab (RPMI)	MARC	2/7/11	10/31/14			<u>Personal Services/Machine Services Rate:</u>					
					Hour	\$40	Stereolithography Apparatus					
					Hour	\$25	Instrument Services					
					Hour	\$17	Fused Deposition Modeling					
					Hour	\$17	Instrument Services					
					Hour	\$13	Multi Jet Modeler					
					Hour	\$13	Instrument Services					
					Hour	\$10	FMSL Microfabrication Machine					
					Hour	\$10	Instrument Services					
13.	Precision Machining Research Center (PMRC)	MARC	5/10/12	10/31/14			<u>OTHER GEORGIA TECH DEPARTMENTS:</u>					
					Hour	\$30	Personal Services					
					Hour	\$15	Instrument Services					
					Hour	\$30	Machine Services					
							<u>OTHER EDUCATIONAL INSTITUTIONS:</u>					
					Hour	\$35	Personal Services					
					Hour	\$25	Instrument Services					
					Hour	\$35	Machine Services					
							<u>CORPORATE:</u>					
					Hour	\$45	Personal Services					
Hour	\$35	Instrument Services										
Hour	\$45	Machine Services										
14.	Office of Organizational Development	OOD	2/26/10	10/15/14			<u>Consulting:</u>					
					Hour	\$50	Consulting Services- Director					
Day	\$500	Retreat Services - Director										
15.	Communications and Marketing	COMM	7/31/08	10/3/14	Hour	\$50	Combined Personal Services /Production Services Rate					
16.	Packaging Research Center (PRC)	ECE	9/1/00	9/29/14			<u>INDUSTRIAL APPLIED RESEARCH</u>					

No.	Name of Rate Study	Department	Rate Study Date	Annual Validation Date	Rates		Service
					Basis	Amount	
16.	Packaging Research Center (PRC) (cont.)	ECE	9/1/00	9/29/14	Hour	\$60	Mechanical Analysis Platform
					Hour	\$60	Assembly Materials
					Hour	\$60	Reliability Platform
					Hour	\$60	Lithography Platform
					Hour	\$75	Interconnect Test Platform
					Hour	\$75	Coating Platform
					Hour	\$100	Flip Chip Platform
					Hour	\$144	Plating Platform
					Hour	\$144	Functional Test Platform
						\$144	Laser Platform
17.	Mass Spectrometry Lab	Chemistry	10/10/12	9/29/14			<u>INTERNAL (GA Tech)</u>
					Hour	\$10	Personal Services
					Hour	\$10	Instrument Services
							<u>OTHER EDUCATIONAL INSTITUTIONS RATE</u>
					Hour	\$35	Personal Services
					Hour	\$40	Instrument Services
							<u>INDUSTRIAL RATE</u>
Hour	\$71	Personal Services					
Hour	\$58	Instrument Services					
18.	Mass Spectrometry Lab	Biology	7/21/10	10/14/13			<u>INTERNAL (Biology &amp; Other Georgia Tech)</u>
					Sample	\$130	Compound Specific
					Sample	\$5	Nutrient concentration measurement
					Sample	\$10	Gas Chromatography
					Sample	\$10	Solid Organic
					Sample	\$30	Dissolved Nutrient
							<u>EDUCATIONAL INSTITUTIONS RATE</u>
					Sample	\$130	Compound Specific
					Sample	\$5	Nutrient concentration measurement
					Sample	\$10	Gas Chromatography
					Sample	\$10	Solid Organic
					Sample	\$30	Dissolved Nutrient
							<u>OTHER</u>
					Hour	\$100	Consulting Services
					Cost	Cost	Travel
19.	Physiological Research Lab (Vivarium)	IBB	8/6/10	10/16/14	Hour	\$30	Assistance & Special Labor
					Hour	\$10	Room Rental (max 5hrs/day)
					per Item	\$2	Laundry Service
					per cage	\$20	Cage Splitting
					per use	\$45	Faxitron Use
					per day	\$20	Anesthesia Machine Use
					per cycle	\$25	Gas Plasma Sterilization
					Hour	\$30	Animal Procurement (minimum 1 hr/per order)
							<u>ANIMAL HUSBANDRY:</u>
							<u>Mice &amp; Rats</u>
					Cage per Day	\$0.60	Mice-Conventional
					Cage per Day	\$0.90	Mice-Sterile Caging
					Cage per Day	\$0.90	Rats-Conventional
					Cage per Day	\$1.20	Rats-Sterile Caging
					Cage per Day	\$1.20	Rodent-Special Caging
							<u>Other Species</u>
					Animal Day	\$0.80	Lizard/Geckos
					Animal Day	\$2.79	Rabbits
					Animal Day	\$2.10	Guinea Pigs
Animal Day	\$4.59	Cats					
Cost plus	25%	<u>Supplies</u>					
20.	Histology Lab	IBB	6/26/14	10/16/14			<u>GT Internal</u>
					Hour	\$16	Personal Services
							<b>Processing:</b>
					Sample	\$3.00	Parraffin (Routine)
					Sample	\$5.00	Parraffin (Special)
					Sample	\$5.00	Resin (Epoxy)
					Sample	\$10.00	Resin (GMA)
					Sample	\$12.00	Resin (MMA)
							<b>Embedding:</b>
					Sample	\$5.00	Frozen
					Sample	\$1.00	Parraffin (Routine)
					Sample	\$8.00	Parraffin (Special)
					Sample	\$6.00	Resin (Epoxy)
					Sample	\$6.00	Resin (GMA)
					Sample	\$6.00	Resin (MMA)
							<b>Sectioning:</b>
					Slide	\$2.00	Frozen
					Slide	\$0.50	Paraffin
					Slide	\$2.00	Microtome
					Cut	\$5.00	Isomet
					Slide	\$10.00	Exakt Grinding
							<b>Staining:</b>
					Slide	\$2.00	H&E
					Slide	\$5.00	Special
					Slide	\$8.00	IHC
							<b>Other</b>
					Sample	\$5.00	Decalcification
					Slide	\$5.00	Antigen Retrieval
					Slide	\$1.00	Coverslipping
							Supplies - Pass Through
							<u>Other Academic &amp; Industry Partner</u>
					Hour	\$24.00	Personal Services
							<b>Processing:</b>
Sample	\$6.00	Parraffin (Routine)					
Sample	\$6.00	Parraffin (Special)					
Sample	\$10.00	Resin (Epoxy)					
Sample	\$15.00	Resin (GMA)					
Sample	\$20.00	Resin (MMA)					
		<b>Embedding:</b>					
Sample	\$6.00	Frozen					
Sample	\$3.00	Parraffin (Routine)					
Sample	\$10.00	Parraffin (Special)					
Sample	\$24.00	Resin (Epoxy)					
Sample	\$24.00	Resin (GMA)					
Sample	\$24.00	Resin (MMA)					
		<b>Sectioning:</b>					
Slide	\$4.00	Frozen					

No.	Name of Rate Study	Department	Rate Study Date	Annual Validation Date	Rates		Service
					Basis	Amount	
20.	Histology Lab (cont.)	IBB	6/26/14	10/16/14	Slide	\$0.75	Paraffin
					Slide	\$5.00	Microtome
					Cut	\$10.00	Isomet
					Slide	\$12.00	Exakt Grinding
							<b>Staining:</b>
					Slide	\$5.00	H&E
					Slide	\$20.00	Special
					Slide	\$30.00	IHC
							<b>Other</b>
					Sample	\$10.00	Decalcification
					Slide	\$10.00	Antigen Retrieval
					Slide	\$1.00	Coverslipping
							COST
					Hour	\$32.00	Supplies - Pass Through
							<u>Industry</u>
							Personal Services
							<b>Processing:</b>
					Sample	\$6.00	Paraffin (Routine)
					Sample	\$10.00	Paraffin (Special)
					Sample	\$17.00	Resin (Epoxy)
					Sample	\$35.00	Resin (GMA)
					Sample	\$50.00	Resin (MMA)
							<b>Embedding:</b>
					Sample	\$11.00	Frozen
					Sample	\$7.00	Paraffin (Routine)
					Sample	\$23.00	Paraffin (Special)
					Sample	\$121.00	Resin (Epoxy)
					Sample	\$144	Resin (GMA)
					Sample	\$138.00	Resin (MMA)
							<b>Sectioning:</b>
					Slide	\$8.00	Frozen
					Slide	\$1.00	Paraffin
					Slide	\$13.00	Microtome
					Cut	\$13.00	Isomet
					Slide	\$13.00	Exakt Grinding
							<b>Staining:</b>
					Slide	\$32.00	H&E
					Slide	\$42.00	Special
					Slide	\$47.00	IHC
							<b>Other</b>
Sample	\$19.00	Decalcification					
Slide	\$14.00	Antigen Retrieval					
Slide	\$1.00	Coverslipping					
		COST					
		Supplies - Pass Through					
21.	Micro-Computed Tomography Facility	IBB/ME	2/22/12	10/16/14			<u>GEORGIA TECH &amp; EXTERNAL INSTITUTES</u>
					Set Up	\$3.92	Set Up Charge
					Slice	\$0.07	Medium Resolution
					Slice	\$0.17	High Resolution
					Slice	\$0.34	Custom Resolution
					Hour	\$45.33	Additional Analysis
							<u>IBB INDUSTRY PARTNERS</u>
					Set Up	\$5.23	Set Up Charge
					Slice	\$0.09	Medium Resolution
					Slice	\$0.22	High Resolution
					Slice	\$0.45	Custom Resolution
					Hour	\$45.33	Additional Analysis
							<u>INDUSTRY</u>
					Set Up	\$6.54	Set Up Charge
					Slice	\$0.11	Medium Resolution
					Slice	\$0.28	High Resolution
Slice	\$0.56	Custom Resolution					
Hour	\$45.33	Additional Analysis					
22.	Georgia Industrial Fellowships for Teachers	CEISMC	9/7/10	11/17/14	Participant	\$1,500	<u>On Campus Rate</u> Administrative Charge
					Participant	\$2,250	<u>Off Campus Rate</u> Administrative Charge
23.	Testing Services	IPST	5/22/13	9/10/14			<u>INTERNAL, ACADEMIC, INDUSTRY MEMBERS</u>
					Hour	\$97	Senior Scientist
					Hour	\$65	Analyst
					Hour	\$36	Instrument Services
							<u>INDUSTRIAL - NON-MEMBER</u>
					Hour	\$149	Senior Scientist
Hour	\$99	Analyst					
Hour	\$150	<u>Consulting Services</u>					
24.	Technical Services Organization	CoC	4/7/09	10/4/13	EFT per year	\$4,950	Computing & Networking Services
25.	Interactive Media Technology Center	IMTC	9/2/10	10/15/14			<u>Digital Media Processing:</u> <u>OTHER GEORGIA TECH DEPARTMENTS:</u>
							Video Services:
					Hour	\$60	Personal Services
					Hour	\$50	Instrument Services
							Photography Services:
					Hour	\$65	Personal Services
					Hour	\$50	Instrument Services
					Hour	\$45	Facility Use:
					Hour	\$80	Consulting:
							<u>OTHER EDUCATIONAL INSTITUTIONS:</u>
					Hour	\$60	Video Services
					Hour	\$50	Personal Services
							Instrument Services
					Hour	\$65	Photography Services
					Hour	\$50	Personal Services
					Hour	\$50	Instrument Services
Hour	\$45	Facility Use:					
Hour	\$80	Consulting:					
		<u>CORPORATE:</u>					
Hour	\$60	Video Services					
Hour	\$50	Personal Services					
		Instrument Services					
Hour	\$65	Photography Services					
Hour	\$65	Personal Services					
Hour	\$50	Instrument Services					
Hour	\$45	Facility Use:					

No.	Name of Rate Study	Department	Rate Study Date	Annual Validation Date	Rates		Service
					Basis	Amount	
25.	Interactive Media Technology Center (cont.)	IMTC	9/2/10	10/15/14	Hour	\$80	Consulting:
					Cost	Cost	<u>Third Party Supplies</u>
26.	Professional Education	DLPE	6/23/10	10/26/12	Hour	\$54	<u>DLPE Administrative Service Charge:</u> Administrative Charge
27.	Electron Beam Laboratory	IEN	3/21/14	10/8/14	Hour	\$100	<u>US Academic Institutions</u> Staff Time
				Hour	\$110		EBL Machine Time
				Hour	\$100		<u>Foreign Academic Institutions</u> Staff Time
				Hour	\$300		EBL Machine Time
				Hour	\$100		<u>SBIR Small Business</u> Staff Time
				Hour	\$200		EBL Machine Time
				Hour	\$100		<u>Industrial</u> Staff Time
				Hour	\$300		EBL Machine Time
28.	3-D Printer	COA	9/26/13	9/7/14	Cubic Inch	\$5.75	<u>GT Students Enrolled in COA Studio</u> Dimension FDM Printing
				Cubic Inch	\$6.50		Fortus 360 - .010
				Cubic Inch	\$7.50		Fortus 360 - .005
				Cubic Inch	\$5.75		<u>Other Users</u> Dimension FDM Printing
				Cubic Inch	\$6.50		Fortus 360 - .010
				Cubic Inch	\$7.50		Fortus 360 - .005
30.	Telecom	OIT	1/9/13	10/16/14	Line, annual	\$254.40	<u>Internal</u> Analog Line
				Line, annual	\$178.68		Emergency Phones
				Line, annual	\$322.80		VOIP
				Line, annual	\$322.80		Digital Line
				Line, annual	\$60.65		MADN's
				Line, annual	\$36.25		Audio Conferencing Ports
				Line, annual	\$99.02		Softphones
				Line, annual	\$823.57		ACD Agents
				Line, annual	\$0.04		Toll Free Long Distance
				Line, annual	\$18.87		Long Distance
				Line, annual	\$44.82		Moves, Adds, and Deletes
				Line, annual	\$16.98		Feature Changes
				Line, annual	\$26.99		Service Changes
				Cost plus	5%		Purchased Telephone Services
				Line, annual	\$80.72		Standalone Voice mailbox
31.	Neuro Lab	BME	1/29/13	9/12/14	Group per Semester	\$1,264.29	<u>Internal</u> Lab Coordination and Communications Fee
				Group per Semester	\$112.41		Lab Supplies and Services
				Group per Semester	\$52.49		Lab Gas Charges
				Hour	\$9.03		<u>External</u> Instrument Services
32.	Microanalysis Center	MSE	3/28/14	9/10/14	Hour	\$30	<u>Internal</u> Personal Services
				Hour	\$30		Instrument Services
				Hour	\$36		<u>Industrial</u> Personal Services
				Hour	\$45		Instrument Services
33.	NMRI-MR Imaging Facility	BME	3/19/13	9/10/14	Hour	\$70	<u>Internal</u> Personal Services - (1 hour minimum)
				Hour	\$110		Instrument Services - (1 hour minimum)
				Hour	\$70		<u>External (Industry)</u> Personal Services - (1 hour minimum)
				Hour	\$249		Instrument Services - (1 hour minimum)
34.	MicroMechanics Facility	MSE	9/1/09	9/10/14	Hour	\$125	<u>Educational Institutions</u> Material Synthesis
				Hour	\$76		Characterization
				Hour	\$96		Modeling
				Hour	\$136		<u>Industry</u> Material Synthesis
				Hour	\$150		Characterization
				Hour	\$115		Modeling
35.	Center of Nanostructured Materials for Energy Storage	MSE	7/1/14	9/10/14	Hour	\$50	<u>Internal</u> Personal Services
				Procedure	\$95		Component Testing Services
				Procedure	\$125		Material Testing Services
				Hour	\$100		<u>External</u> Personal Services
				Procedure	\$129		Component Testing Services
				Procedure	\$200		Material Testing Services
36.	Center for Advanced Brain Imaging	CoS	7/17/14	1/15/14	Hour	\$30	<u>Internal</u> Weekend / Evening
				Hour	\$50		Consulting Services
				Hour	\$78		Facility Use
				Hour	\$425		Instrument Services
37.	Carbon Fiber Stabilization Facility	MSE	1/3/11	9/10/14	Hour	\$100	Instrument Services
38.	Robotics Machine Shop	COC	8/16/11	11/28/12	Hour	\$54.49	Personal Services
				Hour	\$13.47		Instrument Services
39.	Confocal Microscopy	IBB	6/26/14	10/17/14	Hour	\$11.00	<u>Georgia Tech</u> Instrument Services
				Hour	\$0		Personal Services
				Hour	\$16.52		<u>Affiliates and Industry Partners</u> Instrument Services
				Hour	\$46		Personal Services
				Hour	\$46		<u>Industry</u> Instrument Services
				Hour	\$66		Personal Services

No.	Name of Rate Study	Department	Rate Study Date	Annual Validation Date	Rates		Service
					Basis	Amount	
40.	Vacuum Test Facility	AE	12/20/12	10/6/14	Day	\$568	Main Chamber Set Up
					Day	\$1,525	Main Chamber Usage
					Day	\$568	Small Chamber Set Up
					Day	\$1,705	Small Chamber Usage
41.	GEDC High Frequency Lab	ECE	1/25/12	10/8/14	<u>Internal (GEDC)</u>		
					Hour	\$57.85	Personal Services
					Unit	\$27.47	Test Bed I: Millimeter-Wave
					Unit	\$3.88	Test Bed II: 50GHz s-para/NF
					Unit	\$3.19	Test Bed III: Wire Bonder
					Unit	\$4.05	Test Bed IV: Optical Signal
					<u>Internal (Other GA Tech)</u>		
					Hour	\$57.85	Personal Services
					Unit	\$54.95	Test Bed I: Millimeter-Wave
					Unit	\$7.77	Test Bed II: 50GHz s-para/NF
					Unit	\$6.37	Test Bed III: Wire Bonder
					Unit	\$8.10	Test Bed IV: Optical Signal
					<u>External (GEDC Industry Members)</u>		
					Hour	\$57.85	Personal Services
					Unit	\$54.95	Test Bed I: Millimeter-Wave
					Unit	\$7.77	Test Bed II: 50GHz s-para/NF
Unit	\$6.37	Test Bed III: Wire Bonder					
Unit	\$8.10	Test Bed IV: Optical Signal					
<u>External (Other Industry)</u>							
Hour	\$57.85	Personal Services					
Unit	\$109.89	Test Bed I: Millimeter-Wave					
Unit	\$15.53	Test Bed II: 50GHz s-para/NF					
Unit	\$12.75	Test Bed III: Wire Bonder					
Unit	\$16.19	Test Bed IV: Optical Signal					
42.	Stem Cell Engineering Center	BME	5/9/13	10/14/13	<u>McDevitt Lab</u>		
					Sample	\$0	Nova BioProfile FLEX
					Hour	\$0	Accuri Cytometer
					<u>Academic</u>		
					Sample	\$5	Nova BioProfile FLEX
					Hour	\$6	Accuri Cytometer
					<u>Industry</u>		
					Sample	\$25	Nova BioProfile FLEX
Hour	\$17	Accuri Cytometer					
43.	Genome Analysis	IBB	4/2/14	10/16/14	<u>Internal (Georgia Tech)</u>		
					Hour	\$44	Personal Services
					Unit	\$1,222	96.96 Gene Expression
					Unit	\$848	96.96 Genotyping
					Unit	\$92	96.96 Pre-Amp
					Unit	\$615	48.48 Gene Expression
					Unit	\$554	48.48 Genotyping
					Unit	\$92	48.48 Pre-Amp
					Unit	\$642	48.48 Taqman Gene Expression
					Unit	\$780	12 X 12 Chip
					Unit	\$26	Nano Bioanalyzer
					Unit	\$27	Pico Bioanalyzer
					Unit	\$5	High Capacity cDNA
					Unit	\$9	SuperScript CDNA
					Unit	\$2	Nano Drop
					<u>Affiliates and Industry Partners</u>		
					Hour	\$44	Personal Services
					Unit	\$1,484	96.96 Gene Expression
					Unit	\$1,030	96.96 Genotyping
					Unit	\$112	96.96 Pre-Amp
					Unit	\$747	48.48 Gene Expression
					Unit	\$673	48.48 Genotyping
					Unit	\$112	48.48 Pre-Amp
					Unit	\$779	48.48 Taqman Gene Expression
					Unit	\$947	12 X 12 Chip
					Unit	\$36	Nano Bioanalyzer
					Unit	\$37	Pico Bioanalyzer
					Unit	\$5	High Capacity cDNA
					Unit	\$10	SuperScript CDNA
					Unit	\$3	Nano Drop
					<u>External (Industry)</u>		
					Hour	\$44	Personal Services
Unit	\$1,746	96.96 Gene Expression					
Unit	\$1,212	96.96 Genotyping					
Unit	\$132	96.96 Pre-Amp					
Unit	\$879	48.48 Gene Expression					
Unit	\$792	48.48 Genotyping					
Unit	\$132	48.48 Pre-Amp					
Unit	\$917	48.48 Taqman Gene Expression					
Unit	\$1,114	12 X 12 Chip					
Unit	\$103	Nano Bioanalyzer					
Unit	\$106	Pico Bioanalyzer					
Unit	\$5	High Capacity cDNA					
Unit	\$11	SuperScript CDNA					
Unit	\$8	Nano Drop					
44.	Signal Processing and Mobile Networks Lab	ECE	3/29/12	10/30/14	<u>ECE Users</u>		
					Hour	\$0	Signal Processing
					Hour	\$ 11.46	<u>Other Users</u> Signal Processing
45.	Digital Fabrication Lab	CoA	6/5/13	9/7/14	<u>DFL Lab</u>		
45.	Digital Fabrication Lab (cont.)	CoA	6/5/13		Hour	\$0	Personal Services
					Hour	\$0	Machine Services
					Hour	\$45	DFL Waterjet
					<u>Internal (Georgia Tech)</u>		
					Hour	\$25	Personal Services
					Hour	\$30	Machine Services
					Hour	\$45	DFL Waterjet
					<u>Industry</u>		
Hour	\$25	Personal Services					
Hour	\$100	Machine Services					
Hour	\$100	DFL Waterjet					
46.	Radiological Science & Engineering Lab	ME	7/17/12	10/16/13	<u>Faculty Usage</u>		
					Hour	\$144	Varian

No.	Name of Rate Study	Department	Rate Study Date	Annual Validation Date	Rates		Service
					Basis	Amount	
46.	Radiological Science & Engineering Lab (cont.)	ME	7/17/12	10/16/13	Hour	\$35	Facility Usage Fee
					Hour	\$80	Training Lab
					Hour	\$500	Industry
					Hour	\$65	Facility Usage Fee
47.	Cryo-EM Center	Biology	8/16/12	9/26/13	Hour	\$128	Training Lab
					Hour	\$200	Georgia Tech
					Session	\$400	TEM Training
					Hour	\$25	Cryo-EM Training
					Hour	\$45	TEM
					Hour	\$45	Cryo-EM
					Hour	\$200	External Users
					Session	\$200	TEM Training
					Session	\$400	Cryo-EM Training
					Hour	\$40	TEM
					Hour	\$65	Cryo-EM
					Hour	\$65	Industrial
					Session	\$775	TEM Training
					Session	\$2,026	Cryo-EM Training
Hour	\$70	TEM					
Hour	\$108	Cryo-EM					
48.	Center for Polymer & Fiber Processing	MSE	9/21/12	9/10/14	Hour	\$120	Machine Services
49.	Invention Studio Center	ME	1/3/13	10/17/14	Cubic Inch	\$28	Uprint 3D Printer
					Cubic Inch	\$17	Dimension 3D Printer
					Cubic Inch	\$27	Eden 3D Printer
50.	Additive Manufacturing Center	GTMI	11/21/13	10/31/14	Hour	\$14	Machine Services
51.	Advanced Semiconductor Development Center	ECE	3/22/13	10/30/14	Hour	\$78	Machine Services
52.	Alternative Media Access Center	CoA	7/17/13	9/15/14	Hour	\$450	Consultation
53.	Biomechanics Center	IBB	11/1/13	10/16/14	Hour	\$53	GT Investigators
					Hour	\$16	Personal Services
					Hour	\$16	Machine Services
					Hour	\$53	Other Academic & Industry Partners
					Hour	\$16	Personal Services
					Hour	\$16	Machine Services
54.	High Performance Computing (HPC)	OIT	10/8/13	10/16/14	Server	\$2,711	External
					CPU Hour	\$0.0715	Flat Rate
					CPU Hour	\$0.0477	8 Core Node
					CPU Hour	\$0.0358	12 Core Node
					CPU Hour	\$0.0236	16 Core Node
					CPU Hour	\$0.0119	24 Core Node
					CPU Hour	\$0.0089	48 Core Node
55.	Mesoscale Materials Characterization	ME	4/2/14	11/13/14	Hour	\$35	Educational Institutions
					Hour	\$45	SEM
					Hour	\$42	SEM + EBSD
					Hour	\$62	Industrial
					Hour	\$42	SEM
					Hour	\$62	SEM + EBSD
56.	Carbon Fiber Research Center	MSE	3/18/14	9/10/14	Hour	\$72	Personal Services
					Day	\$626	Single Filament Spinning Equipment
					Day	\$2,515	Multifilament Spinning Equipment
					Week	\$11,256	Multifilament Stabilization & Carbonization
					Hour	\$68	Solution Preparation Equipment
					Day	\$794	Extruder
					Hour	\$55	Characterization Instruments
					Hour	\$94	Xray Diffraction System
					Hour	\$626	Batch Furnace Equipment
					57.	Machine Shop	AE
Hour	\$0	Personal Services					
Hour	\$55	Machine Services					
Hour	\$55	Combined Rate					
Hour	\$65	Industrial					
Hour	\$3	Personal Services					
Hour	\$68	Machine Services					
58.	GTMI Prototype Lab	GTMI	6/2/14	6/2/14	Hour	\$35	GT & IPP Members
					Hour	\$60	Personal Services
					Hour	\$60	GF Agie Charmilles
58.	GTMI Prototype Lab (cont.)	GTMI	6/2/14	6/2/14	Hour	\$60	Bridgeport GX CNC Milling
					Hour	\$60	Okuma Genos Lathe
					Hour	\$125	Optomec Aerosol 3D
					Cubic In.	\$11	Statasys Connex 3D
					Cubic In.	\$16	Statasys MOJO
					Hour	\$35	Industrial
					Hour	\$130	Personal Services
					Hour	\$120	GF Agie Charmilles
					Hour	\$120	Bridgeport GX CNC Milling
					Hour	\$156	Okuma Genos Lathe
Hour	\$156	Optomec Aerosol 3D					
Cubic In.	\$11	Statasys Connex 3D					
Cubic In.	\$16	Statasys MOJO					
59.	Cellular Analysis Core	IBB	6/26/14	6/26/14	Hour	\$9	GT Investigators
					Hour	\$5	Personal Services
					Hour	\$27	BD FACS ARIA IIIu Analyser
					Hour	\$5	BD FACS ARIA IIIu Sorter
					Hour	\$5	BD LSR II
					Hour	\$5	BD Accuri Analyzer
					Hour	\$0	Multisizer
					Hour	\$0	Vi-Cell Viability Counter
						Other Academic Investigators & Industry Partners	

No.	Name of Rate Study	Department	Rate Study Date	Annual Validation Date	Rates		Service
					Basis	Amount	
59.	Cellular Analysis Core (cont.)	IBB	6/26/14	6/26/14	Hour	\$18	Personal Services
					Hour	\$9	BD FACS ARIA IIIu Analyser
					Hour	\$53	BD FACS ARIA IIIu Sorter
					Hour	\$9	BD LSR II
					Hour	\$9	BD Accuri Analyzer
					Hour	\$9	Multisizer
					Hour	\$4	Vi-Cell Viability Counter
							<u>Industry</u>
					Hour	\$36	Personal Services
					Hour	\$107	BD FACS ARIA IIIu Analyser
					Hour	\$107	BD FACS ARIA IIIu Sorter
					Hour	\$13	BD LSR II
					Hour	\$15	BD Accuri Analyzer
					Hour	\$17	Multisizer
		Vi-Cell Viability Counter					
60.	Poster Printer	BME	11/18/14	11/18/14			<u>Internal</u>
					Gram	\$0.70	Printer Toner
					Linear Ft.	\$2.47	24lb Bond 36" Paper
					Linear Ft.	\$2.50	24lb Bond 42" Paper
					Linear Ft.	\$4.04	Tyvek 36" Paper
					Linear Ft.	\$4.33	Tyvek 42" Paper
					Linear Ft.	\$3.78	24lb Adhesive Bond 36" Paper
					Linear Ft.	\$3.87	Photo 36" Paper
					Linear Ft.	\$4.08	Photo 42" Paper
							<u>Same Day Service</u>
					Gram	\$0.88	Printer Toner
					Linear Ft.	\$3.09	24lb Bond 36" Paper
					Linear Ft.	\$3.12	24lb Bond 42" Paper
					Linear Ft.	\$5.05	Tyvek 36" Paper
					Linear Ft.	\$5.41	Tyvek 42" Paper
					Linear Ft.	\$4.73	24lb Adhesive Bond 36" Paper
					Linear Ft.	\$4.84	Photo 36" Paper
					Linear Ft.	\$5.10	Photo 42" Paper

**Facility Use Rate**

These are rates established for the infrequent and non-recurring use by external entities of Georgia Tech lab facilities that are unique and not commercially available.

1.	Multiphoton Lithography	Chemistry	2/14/07	Day	\$107	<u>CORPORATE:</u> Facility Use
2.	MARC - KUKA	MARC	3/6/08	Month	\$1,364	<u>CORPORATE:</u> Facility Use
3.	Combustion Actuator Test Facility	ME	5/10/05	1/2 Day	\$8	<u>OTHER ACADEMIC / CORPORATE:</u> Facility Use
4.	Optical Imaging & Sensing Lab	ECE	10/8/08	Hour	\$15	<u>CORPORATE:</u> Facility Use
5.	MARC - Clean Room	MARC	6/14/10	Year	\$1,205	<u>CORPORATE:</u> Facility Use
6.	Micromachined Sensors & Transducers Lab	ECE	5/21/08	Hour	\$9	<u>CORPORATE:</u> Facility Use
7.	Nano Furnace	ME	2/17/13	Hour	\$20	<u>CORPORATE:</u> Facility Use
8.	MOF Synthesis Lab Facility	CHBE	4/5/13	Hour	\$36	<u>CORPORATE:</u> Personal Services
				Sample	\$50	MOF Synthesis
				Hour	\$8	Additional Analysis
9.	Thermal Analysis	MSE	7/16/13	Hour	\$62	<u>CORPORATE:</u> Academic Professional
				Hour	\$44	GRA
				Hour	\$15	Machine Services
10.	Polymer Processing & Properties Laboratory	MSE	7/18/13	Hour	\$44	<u>CORPORATE:</u> Personal Services
				Hour	\$37	Processing Services
				Hour	\$40	Testing Services
				Chip	\$50	Consumables
11.	Raman & Photoluminescence Facility	ME	2/17/14	Hour	\$111	<u>CORPORATE:</u> Machine Services
12.	Bionics Lab	ECE	5/30/14	Hour	\$21	<u>CORPORATE:</u> Machine Services
13.	Stable Isotope Facility	EAS	8/25/14	Hour	\$18	<u>Other Academic</u> Machine Service
						\$37





# ANNUAL RATE VALIDATION FORM

## **Instructions for completing the 2007/2008 Service Center Rate Validation Form:**

### 1. Are you the right person to be completing the Validation Form?

- If another person is now responsible for the Financial Management of the Service Center, return the form to Jim Childers in Grants and Contracts Accounting ([james.childers@business.gatech.edu](mailto:james.childers@business.gatech.edu)) along with the name and position of the person who is now responsible for operations.

### 2. 2007 Revenues and 2007 Expenditures

Enter the PeopleSoft revenue account number(s) and the amount in the FY 2007 Revenue section. Enter the PeopleSoft project numbers and the amount of operating expenditures in the FY 2007 Expenditures section.

Note: Revenue Account and Project numbers presented in the last Rate study have been entered on the form for your use. If new accounts or projects have been established, enter them on the form along with the amount of 2007 activity.

### 3. Description of Changes:

This section is to be used to report any significant changes to the Service Center operations since the last Rate Study was performed. For example:

- a. Has the Service Center discontinued operations?
  - If so, provide the date that it was closed along with other information.
- b. Have new services been added to the Service Center?
  - Provide a description of the new services and indicate if new charge rates are needed.
- c. Have certain services included in the approved rates been discontinued?
  - Identify the discontinued services and the approved rates will be deleted for the list.

### 4. Equipment Changes:

This section should be used to identify any new equipment purchases and/or any equipment that has been removed from the Service Center operations. Please provide the inventory tag number, date of purchase and cost of the equipment for all equipment changes.

### 5. Locations Changes:

This section should be used to report any changes to the Service Center location, including the addition or deletion of space in the same building. If the Service Center has been moved to a new building, please provide the building number and room numbers assigned for Service Center use.

### 6. Submission of Completed Validation Forms

When the form has been completed, please enter your name and the date of completion in the space provided and forward the Validation Form to Jim Childers in Grants and Contracts Accounting ([james.childers@business.gatech.edu](mailto:james.childers@business.gatech.edu)) along any other supporting documents.

### 7. Review Procedures:

Upon receipt of the completed Service Center Rate Validation Form, Grants and Contracts Accounting Office employees will perform review procedures to determine if the existing approved Service Center charge rates are acceptable for continued use and the Rates will be considered Validated. No additional action will be required during the current fiscal year. If there have been significant changes to the Service Center operations and the approved rates no longer meet requirements, a new Service Center Rate Study will be required and arrangements for a new Service Center Rate study will need to be scheduled.

**Grants and Contracts Accounting / Cost Accounting Office**  
**Service Center Annual Rate Validation Form - Year Ended \_\_\_\_\_ (Most recent Fiscal Year end)**  
 (To be prepared annually for all approved Service Centers)

Service Center Name:		Control #
Current Location/Building:		
Department:		
Financial Manager:		
E-Mail Address:		
Phone number:		
Date of Latest Rate Study	Date: (See attached page for current rates)	
Type of Service Center		

<b>To be completed by Service Center Financial Manager</b>		Amount
FY__ Revenue Collections:	Revenue A/C # :	
	Revenue A/C # :	
	Total Revenues	-
FY__ Expenditures:	Project # :	
	Project # :	
	Project # :	
	Project # :	
	Project # :	
	Project # :	
	Total Expenditures	-
Net Revenues/(Expenditures) (Before Indirect Costs)		-

Description of changes:


Equipment Changes:


Locations Changes:


Submitted by:      Name: \_\_\_\_\_ Date: \_\_\_\_\_

**To be completed by Grants and Contracts Accounting/Cost Accounting Office**

Review Procedures:	Service Center Rates are Acceptable: Yes: ( ) No: ( )
	Service Center Rates must be revised: Yes: ( ) No: ( )
	Service Center Rates to be Cancelled: Yes: ( ) No: ( )
	Other Comments:

Reviewed By:      Name: \_\_\_\_\_ Date: \_\_\_\_\_

Approved By:      Name: \_\_\_\_\_ Date: \_\_\_\_\_

**Grants and Contracts Accounting / Cost Accounting Office**  
**Service Center Annual Rate Validation Form - Year Ended \_\_\_\_\_ (Most recent FY end)**  
(To be prepared annually for all approved Service Centers)  
**Current Service Center Rates**

Center:

Date	Rates		
Rates Set	Basis	Amount	Service



# **SAMPLE FORMAL RATE STUDY**

**GEORGIA INSTITUTE OF TECHNOLOGY  
SCHOOL OF \_\_\_\_\_  
STINGER FINANCIAL CENTER  
PROJECTED RATES FOR FY2009**

**MAY 1, 2008**

**GEORGIA INSTITUTE OF TECHNOLOGY  
SCHOOL OF \_\_\_\_\_  
STINGER FINANCIAL CENTER  
PROJECTED RATES FOR FY2009**

**MAY 1, 2008**

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**GEORGIA INSTITUTE OF TECHNOLOGY  
SCHOOL OF \_\_\_\_\_  
STINGER FINANCIAL CENTER  
PROPOSED RATES FOR FY2009**

**MAY 1, 2008**

<u>Service:</u>	FY2009 Cost Based Rate (1)	FY2009 Proposed Charging Rate (2)
-----------------	-------------------------------------	--

Stinger Financial Center:

Educational Institutions:

Personal Services, per hour		
Director	\$132	\$132
Manager	\$112	\$70
Service Center Rate Study	\$100	\$40
F&A Rate Study	\$106	\$40
Salary Planning Review	\$103	\$30
Invoicing	\$100	\$20
Quarterly Reports	\$100	\$20
Certifications	\$135	\$15
Closeouts	\$104	\$30
Account Audits	\$107	\$50

Industrial:

Personal Services, per hour		
Director	\$132	\$132
Manager	\$112	\$70
Service Center Rate Study	\$100	\$100
F&A Rate Study	\$106	\$100
Salary Planning Distr. Review	\$103	\$100
Invoicing	\$100	\$100
Quarterly Report	\$100	\$100
Certifications	\$135	\$100
Closeouts	\$104	\$100
Account Audits	\$107	\$100

Notes:

- (1) See Exhibit III for determination of Cost Based Rates
- (2) Charging Rates are to be established at or less than the Cost Based Rates. Center operating plans may permit the use of rates that are under the cost based rates. All users must be charged the approved rates for services. Internal services are to be accounted for at the approved rates for rate determination purposes.

Approved by: \_\_\_\_\_  
Director/Chair, Title  
Office/School

Approved by: \_\_\_\_\_  
Mr. James G. Fortner, Director  
Office of Grants & Contracts Accounting



Georgia Institute of Technology  
School of \_\_\_\_\_  
Stinger Financial Center  
FY2009 Proposed Rate Study  
May 1, 2008

Costing Methodology

The following procedures are used to determine the cost based rates to be used by Stinger Financial Center during the fiscal year beginning July 1, 2008.

1. Description of Services Provided

The Stinger Financial Center located in the Research Administration Building is part of the Georgia Institute of Technology Financial Services Division. The center has been established to provide the Georgia Tech community with state-of-the-art reporting services. The division has a statement printing system and three copiers to support the university in fulfilling its mission of research, education, and public service..

2. Direct Costs

Direct costs have been determined from estimates furnished to Grants and Contracts Accounting by the department. Current year expenses are being charged to project IDs 140XXX923 – Account Title (Centre expense account) and 1200XX3072 – Account Title (Center expense account). In accordance with the provisions of OMB Circular A-21, capital expenditures and other unallowable expenses have been excluded.

3. Facilities and Administrative Costs

Facilities and Administrative costs incurred by other Institute departments that benefit the operation of the center are included in the rate study in accordance with the provisions of OMB Circular A-21. The Facilities and Administrative costs recognized include; 1) Building Depreciation, 2) Plant Maintenance, 3) Computer Equipment Depreciation, and 4) Non-Computer Equipment Depreciation. The amount of Stinger Financial Center expense identified for these Facilities and Administrative cost pools was determined from the Projected FY2008 Institute Facilities and Administrative Rate Study. It is important to note that only those Facilities and Administrative costs related to the Stinger Financial Center are included in this rate calculation. The Facilities and Administrative costs for the Institute's research activity do not include these costs.

Georgia Institute of Technology  
School of \_\_\_\_\_  
Stinger Financial Center  
FY2009 Proposed Rate Study  
May 1, 2008

Costing Methodology

4. Revenue Account

Collections for charges to departments, offices and centers for services provided are recorded in the general ledger revenue account A123456 – Account Title (Center revenue account).

5. Charging Rates

This rate study will be used to establish charging rates for the fiscal year beginning July 1, 2008. At the end of FY2008, an experienced rate study will be prepared to determine the amount of over or under recovery of actual expenses based on charges using the approved rates. The amount of over or under recovery will be considered in the next subsequent rate study to increase or decrease the rates to be used in future years.

Charges for services provided by the Stinger Financial Center will be recognized as Material and Supplies expenses which are included in the modified total direct costs used to determine and collect Facilities and Administrative expenses of research. This is true of the services provided by all service centers except those centers that provide services to create and/or install capital equipment.

6. Charges to Stinger Financial Center (Internal Services)

Services provided to all customers will be accounted for at the rates approved for the fiscal year and billed to customers on a monthly basis. The Stinger Financial Center faculty and staff can be considered one customer and utilization statistics are to be maintained and accounted for at the full rate. Since the cost of these services will be supported by the department budget, separate invoices will not need to be prepared if adequate details of utilization are maintained in the Center's accounting records.

7. Federal Cost Accounting

For federal cost accounting purposes, it is projected that total direct and indirect charges to federally sponsored projects will be less than \$250,000.

**GEORGIA INSTITUTE OF TECHNOLOGY**  
**OFFICE OF GRANTS AND CONTRACTS ACCOUNTING**  
**RATE STUDY: SCHOOL OF \_\_\_\_\_**  
**STINGER FINANCIAL CENTER**  
  
**FY 2009 PROJECTED RATE DETERMINATION**

	From Exhibit	Totals	Admin & General	Personal Services -Director	Personal Services -Manager	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
<b>Direct Costs</b>													
Personal Services	IV	252,820	5,299	1,053	1,909	44,020	94,155	34,238	24,456	34,238	489	734	12,228
Materials & Supplies	IV	160,909	160,909	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>413,728</b>	<b>166,208</b>	<b>1,053</b>	<b>1,909</b>	<b>44,020</b>	<b>94,155</b>	<b>34,238</b>	<b>24,456</b>	<b>34,238</b>	<b>489</b>	<b>734</b>	<b>12,228</b>
<b>Facilities &amp; Administrative Costs</b>													
Non-Computer Equipment Deprec.	VII	55,426	21,855	-	-	-	30,304	1,672	-	301	-	-	1,294
Computer Equipment Depreciation	VIII	-	-	-	-	-	-	-	-	-	-	-	-
Space Utilization:													
Building Use Charges	X	7,684	-	-	-	638	638	2,011	638	1,400	1,190	192	976
Plant Maintenance	XI	30,451	-	-	-	2,530	2,530	7,970	2,530	5,548	4,717	759	3,867
<b>Total</b>		<b>93,561</b>	<b>21,855</b>	<b>-</b>	<b>-</b>	<b>3,168</b>	<b>33,472</b>	<b>11,653</b>	<b>3,168</b>	<b>7,249</b>	<b>5,907</b>	<b>951</b>	<b>6,137</b>
<b>Total Costs</b>		<b>507,289</b>	<b>188,063</b>	<b>1,053</b>	<b>1,909</b>	<b>47,189</b>	<b>127,627</b>	<b>45,891</b>	<b>27,624</b>	<b>41,487</b>	<b>6,396</b>	<b>1,684</b>	<b>18,365</b>
Allocation of Admin & General (1)			(188,063)	800	1,450	33,446	71,538	26,014	18,581	26,014	372	557	9,291
<b>TOTAL</b>		<b>507,289</b>	<b>-</b>	<b>1,854</b>	<b>3,359</b>	<b>80,635</b>	<b>199,165</b>	<b>71,905</b>	<b>46,206</b>	<b>67,501</b>	<b>6,768</b>	<b>2,242</b>	<b>27,655</b>

502,076

**Rate Calculation:**

Personal Services-Director, hours 14  
 Personal Services-Director - Rate, per hour \$132  
 Personal Services-Manager, hours 30  
 Personal Services-Manager - Rate, per hour \$112

Instrument Services, hours 4,841  
 Instrument Services - Rate, per hour \$104

**Individual Rates, Per Hour**

Service Center Rate Study	<u>803</u> <u>\$100</u>												
F&A Rate Study		<u>1,877</u> <u>\$106</u>											
Salary Planning & Distr. Review			<u>697</u> <u>\$103</u>										
Invoicing				<u>460</u> <u>\$100</u>									
Quarterly Reports					<u>675</u> <u>\$100</u>								
Cost Share Certifications						<u>50</u> <u>\$135</u>							
Closeouts							<u>\$22</u> <u>\$104</u>						
Account Audits								<u>258</u> <u>\$107</u>					

**NOTES:**

(1) Administration & General allocated to activities based on ratio of direct costs.

GEORGIA INSTITUTE OF TECHNOLOGY  
 OFFICE OF GRANTS AND CONTRACTS ACCOUNTING  
 RATE STUDY: SCHOOL OF \_\_\_\_\_  
 STINGER FINANCIAL CENTER  
 FY 2009 PROJECTED DIRECT COSTS

Description	Total	Admin & General	Personal Director	Services Manager	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
Full Time Salaries and Wages	199,796	4,192	833	1,510	34,787	74,405	27,056	19,326	27,056	387	580	9,663
Part Time Salaries and Wages	277	-	-	-	50	107	39	28	39	1	1	14
<b>Total Salaries and Wages</b>	<b>200,073</b>	<b>4,192</b>	<b>833</b>	<b>1,510</b>	<b>34,837</b>	<b>74,512</b>	<b>27,095</b>	<b>19,354</b>	<b>27,095</b>	<b>387</b>	<b>581</b>	<b>9,677</b>
Fringe Benefits @ 26.4%	52,746	1,107	220	399	9,184	19,643	7,143	5,102	7,143	102	153	2,551
Fringe Benefits @ 0%	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fringe Benefits</b>	<b>52,746</b>	<b>1,107</b>	<b>220</b>	<b>399</b>	<b>9,184</b>	<b>19,643</b>	<b>7,143</b>	<b>5,102</b>	<b>7,143</b>	<b>102</b>	<b>153</b>	<b>2,551</b>
<b>Subtotal-Salaries and Fringe Benefits</b>	<b>252,820</b>	<b>5,299</b>	<b>1,053</b>	<b>1,909</b>	<b>44,020</b>	<b>94,155</b>	<b>34,238</b>	<b>24,456</b>	<b>34,238</b>	<b>489</b>	<b>734</b>	<b>12,228</b>
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	55,088	55,088	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	98,474	98,474	-	-	-	-	-	-	-	-	-	-
Misc Other Operating Expense	7,347	7,347	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal-Operating Supplies/Expense</b>	<b>160,909</b>	<b>160,909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Cost</b>	<b>413,728</b>	<b>166,208</b>	<b>1,053</b>	<b>1,909</b>	<b>44,020</b>	<b>94,155</b>	<b>34,238</b>	<b>24,456</b>	<b>34,238</b>	<b>489</b>	<b>734</b>	<b>12,228</b>

**GEORGIA INSTITUTE OF TECHNOLOGY**  
**OFFICE OF GRANTS AND CONTRACTS ACCOUNTING**  
**RATE STUDY: SCHOOL OF \_\_\_\_\_**  
**STINGER FINANCIAL CENTER**

EXHIBIT V

**FY 2009 PROJECTED PERSONAL SERVICES**

This schedule converts dollars to the number of hours that are available for billing

Description	Totals	Director	Manager	Accountant III	Accountant II	Accountant I	Student Assistant	Student Assistant
		10%	45%	100%	100%	0%	76%	0%
<b>Service Center Portion Salaries &amp; Wages:</b>								
Administrative	4,192	417	3,776	-	-	-	-	-
Personal Services - Director	833	833	-	-	-	-	-	-
Personal Services - Manager	1,510	-	1,510	-	-	-	-	-
Service Center Rate Study	34,837	3,675	5,845	12,852	12,415	-	50	-
F&A Rate Study	74,512	7,860	12,502	27,489	26,554	-	107	-
Salary Planning & Distr. Review	27,095	2,858	4,546	9,996	9,656	-	39	-
Invoicing	19,354	2,042	3,247	7,140	6,897	-	28	-
Quarterly Reports	27,095	2,858	4,546	9,996	9,656	-	39	-
Cost Share Certifications	387	41	65	143	138	-	1	-
Closeouts	581	61	97	214	207	-	1	-
Account Audits	9,677	1,021	1,624	3,570	3,449	-	14	-
<b>Total</b>	<b>200,073</b>	<b>21,666</b>	<b>37,758</b>	<b>71,400</b>	<b>68,972</b>	<b>-</b>	<b>277</b>	<b>-</b>

**ESTIMATED 2009 Hours (1)**

Administrative	82	3	79	-	-	-	-	-
Personal Services - Director	7	7	-	-	-	-	-	-
Personal Services - Manager	31	-	31	-	-	-	-	-
Service Center Rate Study	786	31	122	314	314	-	6	-
F&A Rate Study	1,681	66	260	671	671	-	12	-
Salary Planning & Distr. Review	611	24	95	244	244	-	4	-
Invoicing	437	17	68	174	174	-	3	-
Quarterly Reports	611	24	95	244	244	-	4	-
Cost Share Certifications	9	0	1	3	3	-	0	-
Closeouts	13	1	2	5	5	-	0	-
Account Audits	218	9	34	87	87	-	2	-
<b>Total</b>	<b>4,486</b>	<b>181</b>	<b>786</b>	<b>1,744</b>	<b>1,744</b>	<b>-</b>	<b>31</b>	<b>-</b>

NOTES:

(1) Full time = 2,080 hrs less estimated vacation of 144 hrs, sick time 96 hrs, and holidays 96 hrs for net available hours of 1,744

Hours are per records provided by the department.

(2) Administrative time is time that benefits the Center in total, not any one user individually.

**GEORGIA INSTITUTE OF TECHNOLOGY**  
**OFFICE OF GRANTS AND CONTRACTS ACCOUNTING**  
**RATE STUDY: SCHOOL OF \_\_\_\_\_**  
**STINGER FINANCIAL CENTER**  
**FY2009 ESTIMATED RECOVERIES**

This schedule has been prepared to present the amount of recoveries that will be obtained from customers using the "Proposed Charging Rates" presented in Exhibit I.

<u>Service:</u>	Estimated Hours	FY09 Estimated Cost Based Rate	FY09 Proposed Charge Rate	Allowable Recovery	Estimated Recovery	Under/(Over) Recovery
<b>Stinger Financial Center:</b>						
Educational Institution Rate, per hour (Internal)						
Personal Services						
Director	6.0	\$132	\$132	794	792	2
Manager	15.0	\$112	\$70	1,674	1,050	624
Service Center Rate Study	780.0	\$100	\$40	78,326	31,200	47,126
F&A Rate Study	1,870.1	\$106	\$40	198,454	74,803	123,651
Salary Planning & Distr. Review	687.1	\$103	\$30	70,873	20,614	50,259
Invoicing	455.2	\$100	\$20	45,713	9,103	36,610
Quarterly Reports	665.7	\$100	\$20	66,601	13,313	53,287
Cost Share Certifications	30.0	\$135	\$15	4,061	450	3,611
Closeouts	15.6	\$104	\$30	1,618	467	1,151
Account Audits	245.6	\$107	\$50	26,346	12,278	14,069
Industrial Rate, per hour (External)						
Personal Services						
Director	8.0	\$132	\$132	1,059	1,056	3
Manager	15.1	\$112	\$70	1,685	1,057	628
Service Center Rate Study	23.0	\$100	\$100	2,310	2,300	10
F&A Rate Study	6.7	\$106	\$100	711	670	41
Salary Planning & Distr. Review	10.0	\$103	\$100	1,031	1,000	31
Invoicing	4.9	\$100	\$100	492	490	2
Quarterly Reports	9.0	\$100	\$100	900	900	0
Cost Share Certifications	20.0	\$135	\$100	2,707	2,000	707
Closeouts	6.0	\$104	\$100	623	600	23
Account Audits	12.2	\$107	\$100	1,309	1,220	89
<b>Total Calculated Recoveries (1)</b>				507,289	175,363	331,926
Less:						
Departmental Sales (No revenue received)						
Personal Services	-	\$244	\$35	-	-	-
Instrument Services	-	\$104	\$35	-	-	-
<b>Net Estimated Recoveries</b>				507,289	175,363	331,926

Note:

(1) Total calculated recoveries must not exceed total allowable costs of \$507,289 as shown in Exhibit III.

**GEORGIA INSTITUTE OF TECHNOLOGY**  
**OFFICE OF GRANTS AND CONTRACTS ACCOUNTING**  
**RATE STUDY: SCHOOL OF \_\_\_\_\_**  
**STINGER FINANCIAL CENTER**  
  
**FY 2009 PROJECTED NON-COMPUTER EQUIPMENT DEPRECIATION**

Decal Number	Item Description	Bldg	Room Number	Acq Date	Equipment Cost	Equipment Use Basis *	Admin & General	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
00A4435	DATA COLLECTOR	155	0164	4/1/1984	6,116	-									
00A4436	Computer Interface Chair	155	0126	6/30/1991	2,331	-									
00A4437	TIME STAMP MACHINE	155	*0164*	8/12/1991	1,060	-									
00A4438	WORKSTATION	155	*0167*	2/28/1994	7,000	-									
00A4439	DESKTOP PROJECTOR	155	*0167*	2/28/1994	6,785	-									
0024B63	WORKSTATION	155	0167	11/22/1995	9,000	-									
0024B64	SHELVING UNIT	155	*0169*	12/12/1996	214,597	-									
0024B65	DATA COLLECTOR	155	*0169*	4/18/1997	4,810	-									
0024B66	MICROFICHE MACHCINE	155	0126	6/10/1997	28,500	-									
00G4255	SCANNER	155	0178	7/25/1997	10,000	-									
00G4256	WORKSTATION	155	*0170*	8/20/1997	8,091	-									
00G4257	HP LASERJET 8150	155	0126	9/23/1997	19,800	-									
00G4258	WORKSTATION	155	0171	11/11/1997	11,200	-									
00G4259	FAX MACHINE	155	*0164*	12/1/1997	3,615	-									
01A444	GBC ELECTRIC IMAGE MAKER	155	0167	3/20/1998	53,860	-									
01A445	COPIER	155	176	6/23/2000	68,966	68,966	68,966								
01A446	HOSPITALITY CART	155	180	1/26/2001	3,013	3,013						3,013			
01A447	CLUB CAR	155	0176	5/18/2001	63,000	63,000	63,000								
01A448	MULTIMEDIA SCREEN	155	0176	6/30/2001	4,500	4,500	4,500								
0244H54	STATEMENT PRINT SYSTEM	155	0176	6/30/2001	303,039	303,039			303,039						
0244H55	CAMERA	155	0167	8/29/2002	12,935	12,935									12,935
0244H56	COLOR LASER PRINTER	155	0176	9/8/2003	7,440	7,440	7,440								
0244H57	SERVER	155	174	1/25/2005	99,999	-									
0244H58	WORKSTATION	155	174	5/15/2006	9,515	9,515				9,515					
0244H59	DESKTOP PROJECTOR	155	174	6/12/2006	7,207	7,207				7,207					
0244H60	COLOR COPIER	155	174	7/24/2008	74,647	74,647	74,647								
Total Equipment Costs					1,041,026	554,263	218,554	-	303,039	16,722	-	3,013	-	-	12,935
<b>Depreciation @ 10% (10 yr useful life)</b>						55,426	21,855	-	30,304	1,672	-	301	-	-	1,294

\* Half year convention used in year of Acquisition/Last Year of Life. Also, federal funding is excluded.

GEORGIA INSTITUTE OF TECHNOLOGY  
 OFFICE OF GRANTS AND CONTRACTS ACCOUNTING  
 RATE STUDY: SCHOOL OF \_\_\_\_\_  
 STINGER FINANCIAL CENTER  
 FY 2009 PROJECTED COMPUTER EQUIPMENT DEPRECIATION

Decal Number	Item Description	Bldg	Room Number	Acq Date	Equipment Cost	Equipment Depreciation Basis	Admin & General	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
00D4263	COMPUTER,MICRO	155	0126	9/2/1993	2,049										
00D4264	COMPUTER,MICRO	155	0167	2/28/1994	465										
00D4265	COMPUTER,MICRO	155	0167	2/28/1994	6,266										
00D4266	COMPUTER,MICRO	155	0167	2/28/1994	6,716										
0245AA6	COMPUTER,MICRO	155	0167	2/28/1994	18,487										
0245AA7	PRINTER,SEIKOSHA	155	0167	2/28/1994	110										
0245AA8	PRINTER,SEIKOSHA	155	0167	2/28/1994	1,350										
0245AA9	PRINTER,SEIKOSHA	155	0167	2/28/1994	1,588										
05222A3	PRINTER,SEIKOSHA	155	0167	2/28/1994	4,371										
097SA58	HARD,DRIVE	155	0126	6/10/1997	1,000										
097SA59	HARD,DRIVE	155	0167	4/21/2000	1,346										
					43,750	-	-	-	-	-	-	-	-	-	-
<b>Depreciation at 20% (5 yr useful life)</b>					-	-	-	-	-	-	-	-	-	-	-



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**STINGER FINANCIAL CENTER**  
  
**FY 2009 PROJECTED SPACE UTILIZATION**

Building Number	Room Number	Description	Total Square Feet	Admin & General	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
155	176	Non-Academic Space	140			140						
155	167	Non-Academic Space	214									214
155	169	Non-Academic Space	261							261		
155	126	Non-Academic Space	140		140							
155	178	Non-Academic Space	140					140				
155	174	Non-Academic Space	441				441					
155	180	Non-Academic Space	307						307			
155	184	Non-Academic Space	42								42	
Total Sq. Feet			1,685	-	140	140	441	140	307	261	42	214

**GEORGIA INSTITUTE OF TECHNOLOGY**  
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**STINGER FINANCIAL CENTER**  
  
**FY 2009 PROJECTED BUILDING DEPRECIATION**

	Square Feet	Admin & General	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
From Exhibit IX:	1,685	-	140	140	441	140	307	261	42	214
(1) Building Depreciation @ \$4.56 / sq ft	7,684	-	638	638	2,011	638	1,400	1,190	192	976

(1) Building Depreciation  
Rsch Admin. Bldg #155

Annual Depreciation	437,180
Assignable Square Feet	95,874
Annual Cost per Sq Ft	\$4.56

Note: Building Depreciation from most recent projected rate study (FY08)

**GEORGIA INSTITUTE OF TECHNOLOGY**  
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**STINGER FINANCIAL CENTER**

**FY 2009 PROJECTED PLANT MAINTENANCE EXPENSE**

	Square Feet	Admin & General	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
From Exhibit IX	1,685	-	140	140	441	140	307	261	42	214
(1) Plant Maintenance Cost @ \$18.07 /sq ft	30,451	-	2,530	2,530	7,970	2,530	5,548	4,717	759	3,867

(1) Plant Maintenance Cost

Resident Instruction	
Annual Cost (from B-5)	17,102,110
Less: Auxillary / Rented Space	<u>(4,097,571)</u>
Net Annual Cost	<u>13,004,539</u>

Square Feet (from G-2)	719,601
Cost per Sq. Ft.	\$18.07

Note: Plant Maintenance cost from most recent projected F&A rate study (FY2008)

**GEORGIA INSTITUTE OF TECHNOLOGY**  
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**STINGER FINANCIAL CENTER**  
**FY 2008 RATE DETERMINATION**

	From Exhibit	Totals	Admin & General	Personal Director	Services Manager	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
<b>Direct Costs</b>													
Personal Services	XIII	239,659	4,955	-	1,785	41,925	89,674	32,609	23,292	32,609	466	699	11,646
Materials & Supplies	XIII	153,247	153,247	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>392,906</b>	<b>158,202</b>	<b>-</b>	<b>1,785</b>	<b>41,925</b>	<b>89,674</b>	<b>32,609</b>	<b>23,292</b>	<b>32,609</b>	<b>466</b>	<b>699</b>	<b>11,646</b>
<b>Facilities &amp; Administrative Costs</b>													
Non-Computer Equipment Deprec.	XVI	71,013	22,308	-	-	3,405	30,304	1,672	1,000	301	10,730	-	1,294
Computer Equipment Depreciation	XVII	-	-	-	-	-	-	-	-	-	-	-	-
Space Utilization:													
Building Use Charges	XIX	7,684	-	-	-	638	638	2,011	638	1,400	1,190	192	976
Plant Maintenance	XX	32,200	-	-	-	2,675	2,675	8,427	2,675	5,867	4,988	803	4,089
<b>Total</b>		<b>110,897</b>	<b>22,308</b>	<b>-</b>	<b>-</b>	<b>6,719</b>	<b>33,618</b>	<b>12,111</b>	<b>4,314</b>	<b>7,568</b>	<b>16,908</b>	<b>994</b>	<b>6,359</b>
<b>Total Costs</b>		<b>503,802</b>	<b>180,509</b>	<b>-</b>	<b>1,785</b>	<b>48,644</b>	<b>123,291</b>	<b>44,719</b>	<b>27,606</b>	<b>40,177</b>	<b>17,373</b>	<b>1,693</b>	<b>18,005</b>
Allocation of Administrative (1)			(180,509)	-	1,373	32,245	68,968	25,079	17,914	25,079	358	537	8,957
<b>TOTAL</b>		<b>503,802</b>	<b>-</b>	<b>-</b>	<b>3,158</b>	<b>80,889</b>	<b>192,259</b>	<b>69,798</b>	<b>45,519</b>	<b>65,256</b>	<b>17,732</b>	<b>2,230</b>	<b>26,962</b>

500,644

Rate Calculation:

Personal Services-Director, hours  
 Personal Services-Director - Rate, per hour

-  
\$0

Personal Services-Manager, hours  
 Personal Services-Manager - Rate, per hour

33  
\$97

Instrument Services, hours  
 Instrument Services - Rate, per hour

4,874.19  
\$103

Individual Rates, Per Hour  
 Service Center Rate Study

874  
\$93

F&A Rate Study

1,877  
\$102

Salary Planning & Distr. Review

687  
\$102

Invoicing

485  
\$94

Quarterly Reports

666  
\$98

Cost Share Certifications

12  
\$1,478

Closeouts

16  
\$143

Account Audits

258  
\$105

NOTES:

(1) Administrative allocated to activities based on ratio of direct costs.

GEORGIA INSTITUTE OF TECHNOLOGY  
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 STINGER FINANCIAL CENTER  
  
 FY 2008 DIRECT COSTS

Description	Total	Admin &	Personal	Services	Service Ctr Rate Study	F&A	Salary Planning	Invoicing	Quarterly	Cost Share	Closeouts	Account
		General	Director	Manager		Rate Study	Distr. Review		Reports	Certifications		Audits
Full Time Salaries and Wages	192,905	3,993	-	1,438	33,745	72,177	26,246	18,747	26,246	375	562	9,374
Part Time Salaries and Wages	264	-	-	-	48	102	37	26	37	1	1	13
Total Salaries and Wages	193,169	3,993	-	1,438	33,793	72,279	26,283	18,774	26,283	375	563	9,387
Fringe Benefits @ 24.1%	46,490	962	-	347	8,133	17,395	6,325	4,518	6,325	90	136	2,259
Fringe Benefits @ 0%	-	-	-	-	-	-	-	-	-	-	-	-
Total Fringe Benefits	46,490	962	-	347	8,133	17,395	6,325	4,518	6,325	90	136	2,259
<b>Subtotal-Salaries and Fringe Benefits</b>	<b>239,659</b>	<b>4,955</b>	<b>-</b>	<b>1,785</b>	<b>41,925</b>	<b>89,674</b>	<b>32,609</b>	<b>23,292</b>	<b>32,609</b>	<b>466</b>	<b>699</b>	<b>11,646</b>
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	52,465	52,465	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	93,784	93,784	-	-	-	-	-	-	-	-	-	-
Misc Other Operating Expense	6,997	6,997	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal-Operating Supplies/Expense</b>	<b>153,247</b>	<b>153,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Cost</b>	<b>392,906</b>	<b>158,202</b>	<b>-</b>	<b>1,785</b>	<b>41,925</b>	<b>89,674</b>	<b>32,609</b>	<b>23,292</b>	<b>32,609</b>	<b>466</b>	<b>699</b>	<b>11,646</b>

**GEORGIA INSTITUTE OF TECHNOLOGY**  
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**STINGER FINANCIAL CENTER**

EXHIBIT XIV

**FY 2008 PERSONAL SERVICES**

This schedule converts dollars to the number of hours that are available for billing

Description	Totals	Director	Manager	Accountant III	Accountant II	Accountant I	Student Assistant	Student Assistant
		10%	45%	100%	100%	67%	76%	15%
<b>Service Center Portion Salaries &amp; Wages:</b>								
Administrative	3,993	397	3,596	-	-	-	-	-
Personal Services - Director	-	-	-	-	-	-	-	-
Personal Services - Manager	1,438	-	1,438	-	-	-	-	-
Service Center Rate Study	33,793	3,500	5,567	8,946	11,876	3,317	48	540
F&A Rate Study	72,279	7,486	11,906	19,135	25,400	7,095	102	1,155
Salary Planning & Distr. Review	26,283	2,722	4,330	6,958	9,237	2,580	37	420
Invoicing	18,774	1,944	3,093	4,970	6,598	1,843	26	300
Quarterly Reports	26,283	2,722	4,330	6,958	9,237	2,580	37	420
Cost Share Certifications	375	39	62	99	132	37	1	6
Closeouts	563	58	93	149	198	55	1	9
Account Audits	9,387	972	1,546	2,485	3,299	921	13	150
<b>Total</b>	<b>193,169</b>	<b>19,841</b>	<b>35,960</b>	<b>49,700</b>	<b>65,975</b>	<b>18,429</b>	<b>264</b>	<b>3,000</b>
<b>FY 2008 Actual Hours (1)</b>								
Administrative	82	3	79	-	-	-	-	-
Personal Services - Director	-	-	-	-	-	-	-	-
Personal Services - Manager	31	-	31	-	-	-	-	-
Service Center Rate Study	1,043	31	122	314	314	211	5	47
F&A Rate Study	2,231	66	260	671	671	451	11	101
Salary Planning & Distr. Review	811	24	95	244	244	164	4	37
Invoicing	580	17	68	174	174	117	3	26
Quarterly Reports	811	24	95	244	244	164	4	37
Cost Share Certifications	12	0	1	3	3	2	0	1
Closeouts	17	1	2	5	5	4	0	1
Account Audits	290	9	34	87	87	59	1	13
<b>Total</b>	<b>5,909</b>	<b>174</b>	<b>786</b>	<b>1,744</b>	<b>1,744</b>	<b>1,170</b>	<b>29</b>	<b>262</b>

NOTES:

(1) Full time = 2,080 hrs less estimated vacation of 144 hrs, sick time 96 hrs, and holidays 96 hrs for net available hours of 1,744

Hours are per records provided by the department.

(2) Administrative time is time that benefits the Center in total, not any one user individually.

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STINGER FINANCIAL CENTER

FY2008 RECOVERIES

This schedule has been prepared to present the amount of recoveries obtained from customers using the approved charging rates.

Service:	Actual Hours	FY08 Cost Based Rate	FY08 Charge Rate	Allowable Recovery	Actual Recovery	Under/(Over) Recovery
<b>Stinger Financial Center:</b>						
Educational Institution Rate, per hour (Internal)						
Personal Services						
Director	0.0	\$0	\$64	-	-	-
Manager	9.5	\$97	\$64	920	608	312
Service Center Rate Study	838.1	\$93	\$15	77,544	12,571	64,973
F&A Rate Study	1,870.1	\$102	\$30	191,573	56,102	135,471
Salary Planning & Distribution Review	687.1	\$102	\$30	69,798	20,614	49,184
Invoicing	480.2	\$94	\$30	45,059	14,405	30,655
Quarterly Reports	665.7	\$98	\$30	65,256	19,970	45,286
Cost Share Certifications	12.0	\$1,478	\$40	17,732	480	17,252
Closeouts	15.6	\$143	\$15	2,230	234	1,997
Account Audits	245.6	\$105	\$40	25,685	9,822	15,863
Industrial Rate, per hour (External)						
Personal Services						
Director	0.0	\$0	\$64	-	-	-
Manager	23.1	\$97	\$64	2,238	1,478	759
Service Center Rate Study	36.2	\$93	\$100	3,345	3,615	(270)
F&A Rate Study	6.7	\$102	\$100	686	670	16
Salary Planning & Distribution Review	0.0	\$102	\$100	-	-	-
Invoicing	4.9	\$94	\$100	460	490	(30)
Quarterly Reports	0.0	\$98	\$100	-	-	-
Cost Share Certifications	0.0	\$1,478	\$100	-	-	-
Closeouts	0.0	\$143	\$100	-	-	-
Account Audits	12.2	\$105	\$100	1,276	1,220	56
<b>Total Calculated Recoveries (1)</b>				503,802	142,279	361,523
Less:						
Departmental Sales (No revenue received)						
Personal Services	-	\$0	\$20	-	-	-
Instrument Services	-	\$103	\$20	-	-	-
<b>Net Recoveries</b>				503,802	142,279	361,523
Difference					(0)	
<b>Net Recoveries per the Revenue Ledger</b>				142,279		

Note:

(1) Total calculated recoveries must not exceed total allowable costs of \$503,802 as shown in Exhibit XII.

GEORGIA INSTITUTE OF TECHNOLOGY  
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FY 2008 NON-COMPUTER EQUIPMENT DEPRECIATION

Decal Number	Item Description	Bldg	Room Number	Acq Date	Equipment Cost	Equipment Depreciation Basis *	Admin & General	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
00A4435	DATA COLLECTOR	155	0164	4/1/1984	6,116	0									
00A4436	Computer Interface Chair	155	0126	6/30/1991	2,331	0		0							
00A4437	TIME STAMP MACHINE	155	0164	8/12/1991	1,060	0	0								
00A4438	WORKSTATION	155	0167	2/28/1994	7,000	0									0
00A4439	DESKTOP PROJECTOR	155	0167	2/28/1994	6,785	0									0
0024B63	WORKSTATION	155	0167	11/22/1995	9,000	0									0
0024B64	SHELVING UNIT	155	*0169*	12/12/1996	214,597	107,299							107,299		
0024B65	DATA COLLECTOR	155	*0169*	4/18/1997	4,810	2,405	2,405								
0024B66	MICROFICHE MACHCINE	155	0126	6/10/1997	28,500	14,250		14,250							
00G4255	SCANNER	155	0178	7/25/1997	10,000	10,000					10,000				
00G4256	WORKSTATION	155	0170	8/20/1997	8,091	8,091	8,091								
00G4257	HP LASERJET 8150	155	0126	9/23/1997	19,800	19,800		19,800							
00G4258	WORKSTATION	155	0171	11/11/1997	11,200	11,200	11,200								
00G4259	FAX MACHINE	155	0164	12/1/1997	3,615	3,615	3,615								
01A444	GBC ELECTRIC IMAGE MAKER	155	0167	3/20/1998	53,860	53,860	53,860								
01A445	COPIER	155	176	6/23/2000	68,966	68,966	68,966								
01A446	HOSPITALITY CART	155	180	1/26/2001	3,013	3,013									
01A447	CLUB CAR	155	0176	5/18/2001	63,000	63,000	63,000					3,013			
01A448	MULTIMEDIA SCREEN	155	0176	6/30/2001	4,500	4,500	4,500								
0244H54	STATEMENT PRINT SYSTEM	155	0176	6/30/2001	303,039	303,039			303,039						
0244H55	CAMERA	155	0167	8/29/2002	12,935	12,935									12,935
0244H56	COLOR LASER PRINTER	155	0176	9/8/2003	7,440	7,440	7,440								
0244H57	SERVER	155	174	1/25/2005	99,999	-									
0244H58	WORKSTATION	155	174	5/15/2006	9,515	9,515						9,515			
0244H59	DESKTOP PROJECTOR	155	174	6/12/2006	7,207	7,207						7,207			
Total Equipment Costs					966,379	710,135	223,078	34,050	303,039	16,722	10,000	3,013	107,299	-	12,935
Depreciation @ 10% (10 yr useful life)						71,013	22,308	3,405	30,304	1,672	1,000	301	10,730	-	1,294

\* Half year convention used in year of Acquisition/Last Year of Life. Also, federal funding is excluded.



**GEORGIA INSTITUTE OF TECHNOLOGY**  
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**FY 2008 COMPUTER EQUIPMENT DEPRECIATION**

Decal Number	Item Description	Bldg	Room Number	Acq Date	Equipment Cost	Depreciation Basis	Admin & General	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
00D4263	COMPUTER,MICRO W/M	155	0126	9/2/1993	2,049	-									
00D4264	COMPUTER,MICRO,MAI	155	0167	2/28/1994	465	-									
00D4265	COMPUTER,MICRO,MAI	155	0167	2/28/1994	6,266	-									
00D4266	COMPUTER,MICRO,MAI	155	0167	2/28/1994	6,716	-									
0245AA6	COMPUTER,MICRO,MAI	155	0167	2/28/1994	18,487	-									
0245AA7	PRINTER,SEIKOSHA	155	0167	2/28/1994	110	-									
0245AA8	PRINTER,SEIKOSHA	155	0167	2/28/1994	1,350	-									
0245AA9	PRINTER,SEIKOSHA	155	0167	2/28/1994	1,588	-									
05222A3	PRINTER,SEIKOSHA	155	0167	2/28/1994	4,371	-									
097SA58	HARD,DRIVE	155	0126	6/10/1997	1,000	-		-							
097SA59	PRINTER,LASERJET	155	0167	4/21/2000	1,346	-									-
43,750						-	-	-	-	-	-	-	-	-	-
<b>Depreciation @ 20% (5 yr useful life)</b>						-	-	-	-	-	-	-	-	-	-

**GEORGIA INSTITUTE OF TECHNOLOGY**  
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**STINGER FINANCIAL CENTER**  
  
**FY 2008 SPACE UTILIZATION**

Building Number	Room Number	Description	Square Feet	Admin & General	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
155	176	Non-Academic Space	140			140						
155	167	Non-Academic Space	214									214
155	169	Non-Academic Space	261							261		
155	126	Non-Academic Space	140		140							
155	178	Non-Academic Space	140					140				
155	174	Non-Academic Space	441				441					
155	180	Non-Academic Space	307						307			
155	184	Non-Academic Space	42								42	
Total Sq. Feet			1,685	-	140	140	441	140	307	261	42	214

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 STINGER FINANCIAL CENTER  
  
 FY 2008 BUILDING DEPRECIATION

	Square Feet	Admin & General	Service Ctr Rate Study	F&A Rate study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
From Exhibit XVIII:	1,685	-	140	140	441	140	307	261	42	214
(1) Building Depreciation @ \$4.56 / sq ft	7,684	-	638	638	2,011	638	1,400	1,190	192	976

(1) Building Depreciation:  
Rsch Admin. Bldg. #155

Annual Depreciation	437,179
Assignable Square Feet	95,888
Annual Cost per Sq Ft	\$4.56

Note: Building Depreciation from most recent experienced F&A Rate Study (FY2006)

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RATE STUDY: SCHOOL OF \_\_\_\_\_  
STINGER FINANCIAL CENTER

FY 2008 PLANT MAINTENANCE EXPENSE

	Square Feet	Admin & General	Service Ctr Rate Study	F&A Rate Study	Salary Planning Distr. Review	Invoicing	Quarterly Reports	Cost Share Certifications	Closeouts	Account Audits
From Exhibit XVIII:	1,685	-	140	140	441	140	307	261	42	214
(1) Plant Maintenance Cost @ \$19.11 /sq ft	32,200	-	2,675	2,675	8,427	2,675	5,867	4,988	803	4,089

(1) Plant Maintenance Cost from FY 2006 Experienced F & A Rate Study

Resident Instruction	
Annual Cost (from B-5)	17,527,372
Less: Auxillary / Rented Space	(4,018,462)
Net Annual Cost	<u>13,508,910</u>

Square Feet (from G-2)	706,919
Cost per Sq. Ft.	\$19.11



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