

UNIVERSITY OF OREGON
COST ACCOUNTING STANDARDS SURVEY
SERVICE CENTER REPORT

This report is to be completed annually by all UO campus service centers. Service centers are departments or functional units, which perform specific technical or administrative services primarily for the benefit of other units. Service centers include “recharge centers” and “specialized service centers”.

Recharge Center: Service centers other than specialized service centers as defined below.

Specialized Service Center: A facility that provides services to campus involving the use of highly complex or specialized equipment. Examples of specialized service facilities include computing centers, printing and mailing centers, and telecommunications centers.

Please answer all questions to the best of your ability.

1. **Fund Number** _____ **Fund Title** _____
2. **Responsible Dept:** _____
Director: _____ **Contact Person:** _____ **ext.:** _____
3. **Service Department Purpose**

4. **Describe Sources of Revenue (What services do you charge for?)**

5. Complete the following information about your customers:

A. Who are your customers/clients?

B. Please fill in the revenue and expense data requested below by type of customer. (Estimates are acceptable as long as they are reasonable).

Customer/Client Served	Expense Dollars	Revenue Dollars
<u>Internal to UO:</u>		
Within Department:		
Charged to Grant	_____	_____
Not charged to Grant	_____	_____
University Customers:		
Charged to Grant	_____	_____
Not charged to Grant	_____	_____
<u>Outside of UO:</u>		
Other OUS Institution	_____	_____
Public Entity	_____	_____
Private Individual	_____	_____
Commercial Entity	_____	_____
Other (specify)	_____	_____

6. **Rate Formulas and Calculations (Attach rate schedule and workpapers showing how the rate(s) are calculated):**

A. What costs are included in the service center billing rate? (check one)

- a. Direct Cost Only
- b. Overhead (indirect costs) only
- c. Include both direct costs and overhead
- d. Don't know

B. Are billing rates based on (check one):

- a. Historical cost
- b. Projected cost
- c. Combination of a. and b.
- d. Actual costs for the billing period
- e. Other (specify) _____
- f. Don't know

C. Are all users charged:

- a. Same billing rate or
- b. Different billing rates (explain)

- c. Don't know

D. Are billing revenues compared to actual costs?

- a. At least annually
- b. Less frequently than annually
- c. Don't know

E. How do you handle variances between billed and actual costs?

- a. Annual variances between billed and actual costs are prorated to users (as credits or charges)
- b. Variances are carried forward as adjustments to billing rate of future periods
- c. Annual variances are charged or credited to indirect costs
- d. Other (explain)

- e. Don't know

7. Are any funds transferred outside the service department? If so, please explain

8. Please fill out the attached compliance calculation worksheet and return with completed survey. Be sure to include a copy of any work plans established to eliminate an excess or deficit.