

Administrative Overhead Rate Structure

FY 2015 - Large Units	FY15 Expenditure Base	FY18 Structured Rate	FY18 Effective Rate
Intercollegiate Athletics Rev/Exp	\$ 53,712,187	2,361,063	4.4%
Residence Hall Operations	\$ 34,161,667	1,709,760	5.0%
Health Services	\$ 14,806,971	804,769	5.4%
Total		4,875,593	

The following structured rate schedule will be applied to all units for the administrative overhead rate based upon their expenditure base:

Structured Rate Schedule				
Expenditure Base - Up to	Overhead total	FY17	FY18	FY19
\$ 5,000,000	\$ 285,000	5.40%	5.70%	6.00%
\$ 10,000,000	\$ 550,000	5.00%	5.30%	5.60%
\$ 20,000,000	\$ 1,030,000	4.50%	4.80%	5.10%
\$ 30,000,000	\$ 1,460,000	4.00%	4.30%	4.50%
Above \$30,000,000		3.50%	3.80%	4.00%

Following is a detailed example of how the accounting would work for a unit with \$14 million of expenditures:

Expenditures	Admin Overhead Charged
First \$5 million	\$285,000
Next \$5 million	\$265,000
Next \$4 million	\$192,000
Total	\$742,000
Total Effective Rate	5.3%