

Administrative Overhead Rate Structured

FY 2018 - Large Units	FY18 Expenditure Base	FY20 Structured Rate	FY20 Effective Rate
Intercollegiate Athletics Rev/Exp	\$ 62,567,543	2,994,837	4.8%
Residence Hall Operations	\$ 35,667,786	1,993,510	5.6%
Health Services	\$ 13,448,063	821,746	6.1%
Total		5,810,093	

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

Base Amounts - Up to	Structure Rate	Overhead total
\$ 5,000,000	6.50%	\$ 325,000
\$ 10,000,000	5.88%	\$ 619,000
\$ 20,000,000	5.36%	\$ 1,154,500
\$ 30,000,000	4.73%	\$ 1,627,000
Above \$30,000,000	4.20%	

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	\$ 325,000
Next 5 million	\$ 294,000
Next 4 million	\$ 214,200
Total	\$ 833,200
Total Effective Rate	5.95%