



**State of New York  
Shared Services Project**

**FINAL**

*Statewide Financial System  
Memo Bill Calculation  
Based On Actual SFYE 2013-14 Costs*

**3/19/15**



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**Billing Methodology**

Governor Cuomo created the Spending and Government Efficiency (SAGE) Commission to begin the process of reforming and streamlining State government. In addition to focusing on programmatic collaborations and opportunities for coordination, the Governor tasked the Division of the Budget (DOB) with improving the operations of New York State's back office business operations.

In response to the governor's direction, the State is moving aggressively to make operational changes that will reduce costs, increase efficiency and transform State business practices. The implementation of the governor's SAGE initiative will bring about changes in cost allocation methodologies and the subsequent claiming of these costs to federal contracts and grants.

The Statewide Financial System (SFS) is New York state government's accounting and financial management system. This modern enterprise resource planning system was built with the goal of enabling the State of New York to perform its fiscal and business management tasks more effectively, transparently and efficiently. The SFS facilitates the management and flow of information between and among state agencies, state control agencies (DOB and the Office of State Comptroller), the state legislature, vendors doing business with New York State and the general public.

In April 2012, the SFS was implemented in production. Once the SFS application was available to agencies to enter online and bulk load transactions, consideration was given to begin sharing the cost of the Enterprise system across all business units. An analysis was performed on usage of SFS by all agencies and a cost sharing methodology was developed. The methodology used to determine usage by each state agency was to sum the number of transactions created for the various PeopleSoft modules per the General Ledger Business Unit (GLBU) for the SFYE 2013-14.

The SFS will be a billed service in Section II of the State Wide Cost Allocation Plan. The cost of development and operation of SFS was billed to agencies starting in SFYE 2013-14. The SFS uses a standard cost recovery model where 100% of allowable costs are assigned to a defined service. Rates based on transactions have been developed to recover the full cost for the service. Customers are

invoiced for the amount of services used during each billing period. Each customer remits payment or is memo billed for services invoiced, and is able to classify their expenditures to meet their program accounting needs.

A year-end reconciliation will be developed to document the level of over/under recovery. The State has several options to adjust for annual variances, these could include:

- issuance of additional billings or credits in the current or subsequent year
- adjustments to future rates

Agencies will be billed for the amortized cost of the SFS development and the annual operational costs based on transactions. The SFS development cost was amortized over a ten year period. Transaction count is the best available method to allocate the cost to the benefiting agencies. As more user data becomes available the allocation methodology will be reassessed to assure that each agency is charged based on the relative benefits received. Each year SFS will “true up” to actual data and adjust the rates for over/under recovery.

The total cost of development for SFS is \$223,425,347 which is amortized over a ten year period. The annual amortized cost is \$22,342,535 which is billed to benefiting state agencies in Schedule F. The cost per transaction for the amortized cost of SFS for SFYE 2013-14 is \$1.61. The total operational cost for SFYE 2013-14 is \$30,585,691 which is billed to benefiting agencies in Schedule F. The cost per transaction for the operational cost of SFS for SFYE 2013-14 is \$2.20.

The actual SFYE 2013-14 billing calculations to all benefiting agencies is contained in the following schedules.

**State of New York**  
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**Schedule A**

**Billing Rates**

<b>Rate Type</b>	<b>Total Transactions (1)</b>	<b>Actual Costs (2)</b>	<b>Billing Rates</b>
Depreciation Rate	13,893,815	\$22,342,535	\$1.61
Operation Rate	13,893,815	30,585,691	2.20
<b>Total</b>	<b>13,893,815</b>	<b>\$52,928,226</b>	<b>\$3.81</b>
(1) Excludes SFS01.			
(2) See Schedules D and E for actual cost detail.			

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Schedule B

Transaction Basis Summary

Business Unit	Agency Detail Name	Budget Journals	Purchase Orders	AP Vouchers	Travel Auths	Expense Reports	Contracts	Purchase Requisitions	GL Journals	Bills	AR Deposits	Transaction Total
ABC01	Div of Alcohol-Beverage Ctrl	569	88	7,985	1	421	1	43	4,996	-	7	14,111
AGM01	Agriculture and Markets	12,224	2,008	14,965	4	3,498	406	613	16,500	531	392	51,141
APA01	Adirondack Park Agency	325	15	544	-	178	1	12	351	-	10	1,436
ART01	Council on the Arts	357	1,156	2,084	7	133	1,003	8	297	-	22	5,067
ASM01	Assembly	1,548	512	14,758	-	3,793	51	-	3,333	-	29	24,024
BOE01	Board of Elections	443	191	1,139	16	134	32	45	1,365	-	16	3,381
CCF01	City University Constr Fund	432	286	416	-	-	-	-	4	-	-	1,138
CFS01	Off of Children & Family Serv	93,637	36,916	96,026	8	8,046	436	-	66,574	9	990	302,642
CJC01	Judicial Conduct	110	99	831	-	66	-	-	353	-	1	1,460
CJN01	Judicial Nominations	42	3	18	-	2	-	3	-	-	-	68
CJS01	Judicial Screening	46	-	44	-	10	-	-	-	-	-	100
CNY01	City University of NY	5,110	65,319	83,956	-	5,427	56	-	55,028	-	519	215,415
COC01	State Commission of Correction	110	7	309	-	324	-	-	405	-	13	1,168
COR01	Corcraft	1,359	12,116	21,975	1	797	36	30	18,260	31,568	456	86,598
CPI01	Commission on Public Integrity	114	77	669	-	179	-	64	401	-	1	1,505
CQC01	Cmsn QI Care&Advcy Prsn Dsblt	1,312	89	668	-	179	-	1	1,100	-	1	3,350
DCJ01	Div of Criminal Justice Serv	22,888	2,608	7,850	-	983	878	-	11,090	-	573	46,870
DCS01	Department of Civil Service	1,449	637	127,174	8	410	39	155	7,812	634	337	138,655
DDP01	Dvlpmentl Dsblty Planning Cncl	225	79	392	-	18	28	-	245	-	-	987
DEC01	Dept of Environ Conservation	19,955	5,772	86,872	-	7,630	595	-	121,803	-	276	242,903
DED01	Dept of Economic Development	12,144	588	4,209	157	1,072	169	184	6,503	-	44	25,070
DFS01	Department of Financial Servic	2,890	2,271	11,795	7	5,357	32	952	19,372	-	-	42,676
DFS02	Department of Financial Servic	-	-	-	-	-	-	-	-	-	-	-
DFS03	Department of Financial Servic	-	-	-	-	-	-	-	-	2	22	24
DHR01	Division of Human Rights	415	272	2,850	36	258	3	180	5,085	-	839	9,938
DHS01	Division of Homeland Security	5,224	4,288	22,573	680	8,587	741	1,487	11,482	34	653	55,749
DMN01	Div Military & Naval Affairs	2,692	663	23,989	114	581	45	638	25,636	-	282	54,640
DMV01	Department of Motor Vehicles	1,838	3,047	576,035	1	4,007	589	-	44,477	-	148	630,142
DMV02	Department of Motor Vehicles	-	1,077	1,280	-	-	-	-	-	-	-	2,357
DOB01	Division of Budget	405	98	957	1	119	23	40	2,450	-	21	4,114
DOC01	Dept of Corrcrtns_Cmmnty Sprvsn	10,582	284,719	462,519	-	31,858	459	190,292	499,559	285	7,381	1,487,654
DOH01	Department of Health	47,865	20,545	157,885	229	14,721	1,237	2,632	138,942	97	709	384,862
DOL01	Department of Labor	7,539	1,816	19,570	233	7,899	350	-	16,849	-	4,888	59,144
DOS01	Department of State	62,154	1,533	14,060	7	3,751	501	147	10,679	46	830	93,708
DOT01	Department of Transportation	14,662	37,754	167,966	-	21,294	2,042	-	196,857	-	488	441,063
DPS01	Department of Public Service	627	479	4,672	199	1,992	16	201	5,872	-	105	14,163
DSP01	Division of State Police	2,904	5,334	41,089	-	3,814	34	6,877	12,187	1	499	72,739
DST01	Disaster Aid	405	-	-	-	-	-	-	1,313	-	-	1,718
DTA01	Division of Tax Appeals	119	64	348	-	59	-	59	251	-	1	901
DVA01	Division of Veteran's Affairs	10,787	95	54,442	1	622	26	43	1,139	-	16	67,171
EXC01	Executive Chamber	191	84	2,210	1	1,970	12	66	1,480	-	35	6,049
FCB01	Financial Control Board NYC	103	21	276	-	11	1	30	247	-	2	691
FOB01	Franchise Oversight Board	18	-	22	-	-	-	-	-	-	-	40
GAM01	Lottery and Racing & Wagering	667	1,783	7,730	614	1,217	20	1,769	3,821	-	218	17,839
GHC01	Greenway Hrtg Cnsrv Hud Val	76	2	3	-	-	-	2	-	-	-	83

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Schedule B

Transaction Basis Summary

Business Unit	Agency Detail Name	Budget Journals	Purchase Orders	AP Vouchers	Travel Auths	Expense Reports	Contracts	Purchase Requisitions	GL Journals	Bills	AR Deposits	Transaction Total
HCR01	Div of Housing & Cmnty Renwl	12,609	772	5,876	1	3,777	23	516	10,853	-	62	34,489
HES01	Higher Education Services Corp	684	668	16,955	-	143	53	94	10,391	-	15	29,003
HRV01	HV Greenway Communities Cncl	156	61	219	-	18	23	40	140	-	1	658
IOL01	Interest on Lawyer Account	171	482	990	2	57	120	17	426	-	1	2,266
JOL01	Joint Operations - Legislature	243	11	891	-	-	2	-	420	113	66	1,746
JUS01	Justice Center	135	442	1,807	1	1,728	23	10	3,946	-	2	8,094
LAW01	Department of Law	2,485	3,564	24,167	-	3,169	382	-	33,519	-	795	68,081
LGP01	Lake George Park Commission	207	57	658	-	3	1	39	209	-	5	1,179
LTG01	Lieutenant Governor	147	2	30	-	143	-	2	440	-	2	766
LTY01	Division of Lottery	162	-	19	8	9	-	-	53	-	-	251
MIG01	Ofc of Medicaid Inspector Gen	285	437	4,054	9	1,646	14	85	8,691	-	9	15,230
MSC01	Miscellaneous Agencies	4,267	515	3,319	-	-	19	-	2,124	-	30	10,274
NCS01	National and Community Service	468	157	76	-	71	-	-	413	-	-	1,185
NYS01	New York Statewide BU	620	-	34,797	-	-	-	-	1,663,152	95,934	6,417	1,800,920
OAS01	Off of Alchl & Substance Abuse	5,120	1,739	14,301	963	1,751	112	561	11,456	288	777	37,068
OER01	Office of Employee Relations	5,489	411	5,248	-	521	15	186	6,162	159	140	18,331
OFA01	State Office for the Aging	32,758	778	4,436	303	281	289	485	2,344	-	6	41,680
OFT01	Office for Technology	5,138	4,096	9,622	5	182	27	3,337	14,739	2,416	665	40,227
OGS01	Office of General Services	11,088	11,848	47,942	51	3,796	1,948	3,600	49,151	23,366	2,861	155,651
OIG01	Office of State Inspector Gen	287	54	978	-	125	-	32	797	-	5	2,278
OLS01	Office of Indigent Legal Svcs	169	169	808	-	218	52	1	308	-	3	1,728
OMH01	Office of Mental Health	9,602	24,866	264,062	8	7,906	463	17	51,565	1,583	1,386	361,458
OPD01	Ofc for People w/ Disabilities	9,379	44,804	541,714	87	22,656	846	9	61,624	1	345	681,465
OSC01	Office of State Comptroller	2,394	3,537	420,265	-	8,547	93	-	40,177	-	243	475,256
OSC02	Office of State Comptroller	-	-	6,257	-	-	-	-	-	-	-	6,257
OSF01	Oil Spill Fund	17	372	4,450	-	-	1	-	669	-	95	5,604
OVS01	Office of Victim Services	720	1,931	35,286	-	158	8	208	1,288	-	373	39,972
PBC01	Public Benefit Corporations	9,328	29	712	-	-	382	-	134	-	154	10,739
PDV01	Off Prevention of Dom Violence	497	11	539	-	163	1	-	1,653	-	-	2,864
PER01	Public Employee Relations Brd	173	104	741	-	66	-	118	1,073	57	93	2,425
PRK01	Off of Parks, Rec & Hstrc Pres	65,881	18,383	119,800	-	2,381	578	14,237	118,999	42	487	340,788
RWB01	NYS Racing & Wagering Board	218	-	2	-	-	-	1	17	-	-	238
SCF01	State University Constr Fund	1,953	2,056	6,897	-	2,018	139	-	19,410	-	28	32,501
SED01	State Education Department	54,723	11,673	189,133	-	6,510	1,225	-	97,069	-	1,655	361,988
SEN01	Senate	1,735	206	7,280	-	2,261	23	-	1,564	-	11	13,080
SNY01	State University of New York	14,637	379,318	630,957	-	42,966	1,668	-	1,134,374	-	468	2,204,388
TAX01	Department of Tax and Finance	1,671	3,387	309,007	13	18,950	26	1,408	11,451	990	3,010	349,913
TDA01	Off of Temp & Disability Assi	7,860	3,243	1,343,753	-	3,915	64	-	13,203	-	280	1,372,318
UCS01	Unified Court System	44,787	-	-	5	14,062	-	-	162,684	-	709	222,247
UCS02	Unified Court System	-	4,212	17,644	-	-	77	-	-	-	-	21,933
UCS03	Unified Court System	-	191	4,033	-	-	3	-	-	-	-	4,227
UCS04	Unified Court System	-	1,775	80,468	-	-	8	-	-	-	-	82,251
UCS05	Unified Court System	-	17,410	331,406	-	-	158	-	-	-	-	348,974
UCS06	Unified Court System	-	-	372	-	-	-	-	-	-	-	372
WCB01	Workers' Compensation Board	438	1,593	24,780	34	2,869	25	1,092	35,069	-	172	66,072
WIG01	Off of Welfare Inspector Gen	179	5	273	-	16	-	4	348	-	1	826
Total		655,442	1,039,880	6,562,179	3,815	294,499	18,753	232,672	4,886,223	158,156	42,196	13,893,815

State of New York

Schedule C

Shared Services Project

Statewide Financial System

Memo Bill Calculation

Based On Actual SFYE 2013-14 Costs

Transaction Basis Reconciliation

Type	Proposal	Plus Excluded Agency (1)	Total	Source Document	Difference
Budget Journals	655,442	148	655,590	655,590	-
Purchase Orders	1,039,880	63	1,039,943	1,039,943	-
AP Vouchers	6,562,179	502	6,562,681	6,562,681	-
Travel Auths	3,815	-	3,815	3,815	-
Expense Reports	294,499	11	294,510	294,510	-
Contracts	18,753	1	18,754	18,754	-
Purchase Requisitions	232,672	24	232,696	232,696	-
GL Journals	4,886,223	608	4,886,831	4,886,831	-
Bills	158,156	-	158,156	158,156	-
AR Deposits	42,196	6	42,202	42,202	-
<b>Total</b>	<b>13,893,815</b>	<b>1,363</b>	<b>13,895,178</b>	<b>13,895,178</b>	

(1) Transactions related to SFS01 are not included in the Schedule F Calculation.

State of New York

Schedule D

Shared Services Project

Statewide Financial System

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Depreciation Calculation

Total Cost to be Amortized (1)	Years of Amortization	Total Per Year	Schedule F Total
\$223,425,347	10	\$22,342,535	\$22,342,535
(1) This cost is furnished by the State within the GASB 51 Report.			

<b>State of New York</b> <span style="float: right;"><b>Schedule E</b></span> <b>Shared Services Project</b> <b>Statewide Financial System</b> <b>Memo Bill Calculation</b> <b>Based On Actual SFYE 2013-14 Costs</b>  <b>Operation Costs Calculation</b>	
<b>Expenditure Type</b>	<b>Actual Costs</b>
Personal Services	\$8,414,275
Non-Personal Services	43,975,782
Total	52,390,058
Add: Bond Interest Expense (1)	-
(Less): Debt Payment	(21,804,366)
<b>Total Adjusted</b>	<b>\$30,585,691</b>
(1) This will be included beginning SFYE 2014-15.	

**State of New York** **Schedule F**  
**Shared Services Project**  
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**Based On Actual SFYE 2013-14 Costs**  
**Billing Calculation Summary**

Business Unit	Agency Detail Name	Total Transactions	Depreciation Rate	Depreciation Bill	Operation Rate	Operation Bill
ABC01	Div of Alcohol-Beverage Ctrl	14,111	\$1.61	\$22,692	\$2.20	\$31,064
AGM01	Agriculture and Markets	51,141	1.61	82,239	2.20	112,581
APA01	Adirondack Park Agency	1,436	1.61	2,309	2.20	3,161
ART01	Council on the Arts	5,067	1.61	8,148	2.20	11,154
ASM01	Assembly	24,024	1.61	38,633	2.20	52,886
BOE01	Board of Elections	3,381	1.61	5,437	2.20	7,443
CCF01	City University Constr Fund	1,138	1.61	1,830	2.20	2,505
CFS01	Off of Children & Family Serv	302,642	1.61	486,676	2.20	666,233
CJC01	Judicial Conduct	1,460	1.61	2,348	2.20	3,214
CJN01	Judicial Nominations	68	1.61	109	2.20	150
CJS01	Judicial Screening	100	1.61	161	2.20	220
CNY01	City University of NY	215,415	1.61	346,407	2.20	474,212
COC01	State Commission of Correction	1,168	1.61	1,878	2.20	2,571
COR01	Corcraft	86,598	1.61	139,258	2.20	190,636
CPI01	Commission on Public Integrity	1,505	1.61	2,420	2.20	3,313
CQC01	Cmsn Ql Care&Advcy Prsn Dsblt	3,350	1.61	5,387	2.20	7,375
DCJ01	Div of Criminal Justice Serv	46,870	1.61	75,371	2.20	103,179
DCS01	Department of Civil Service	138,655	1.61	222,970	2.20	305,234
DDP01	Dvlpmentl Dsblty Planning Cncl	987	1.61	1,587	2.20	2,173
DEC01	Dept of Environ Conservtion	242,903	1.61	390,610	2.20	534,724
DED01	Dept of Economic Development	25,070	1.61	40,315	2.20	55,189
DFS01	Department of Financial Servic	42,676	1.61	68,627	2.20	93,946
DFS02	Department of Financial Servic	-	1.61	0	2.20	0
DFS03	Department of Financial Servic	24	1.61	39	2.20	53
DHR01	Division of Human Rights	9,938	1.61	15,981	2.20	21,877
DHS01	Division of Homeland Security	55,749	1.61	89,650	2.20	122,725
DMN01	Div Military & Naval Affairs	54,640	1.61	87,866	2.20	120,284
DMV01	Department of Motor Vehicles	630,142	1.61	1,013,326	2.20	1,387,188
DMV02	Department of Motor Vehicles	2,357	1.61	3,790	2.20	5,189
DOB01	Division of Budget	4,114	1.61	6,616	2.20	9,057

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Business Unit	Agency Detail Name	Total Transactions	Depreciation Rate	Depreciation Bill	Operation Rate	Operation Bill
DOC01	Dept of Corrcrtns_Cmmnty Sprvsn	1,487,654	1.61	2,392,285	2.20	3,274,905
DOH01	Department of Health	384,862	1.61	618,894	2.20	847,231
DOL01	Department of Labor	59,144	1.61	95,109	2.20	130,199
DOS01	Department of State	93,708	1.61	150,691	2.20	206,288
DOT01	Department of Transportation	441,063	1.61	709,270	2.20	970,951
DPS01	Department of Public Service	14,163	1.61	22,775	2.20	31,178
DSP01	Division of State Police	72,739	1.61	116,971	2.20	160,127
DST01	Disaster Aid	1,718	1.61	2,763	2.20	3,782
DTA01	Division of Tax Appeals	901	1.61	1,449	2.20	1,983
DVA01	Division of Veteran's Affairs	67,171	1.61	108,017	2.20	147,869
EXC01	Executive Chamber	6,049	1.61	9,727	2.20	13,316
FCB01	Financial Control Board NYC	691	1.61	1,111	2.20	1,521
FOB01	Franchise Oversight Board	40	1.61	64	2.20	88
GAM01	Lottery and Racing & Wagering	17,839	1.61	28,687	2.20	39,271
GHC01	Greenway Hrtg Cnsvr Hud Val	83	1.61	133	2.20	183
HCR01	Div of Housing & Cmnty Renwl	34,489	1.61	55,461	2.20	75,924
HES01	Higher Education Services Corp	29,003	1.61	46,639	2.20	63,847
HRV01	HV Greenway Communities Cncl	658	1.61	1,058	2.20	1,449
IOL01	Interest on Lawyer Account	2,266	1.61	3,644	2.20	4,988
JOL01	Joint Operations - Legislature	1,746	1.61	2,808	2.20	3,844
JUS01	Justice Center	8,094	1.61	13,016	2.20	17,818
LAW01	Department of Law	68,081	1.61	109,481	2.20	149,873
LGP01	Lake George Park Commission	1,179	1.61	1,896	2.20	2,595
LTG01	Lieutenant Governor	766	1.61	1,232	2.20	1,686
LTY01	Division of Lottery	251	1.61	404	2.20	553
MIG01	Ofc of Medicaid Inspector Gen	15,230	1.61	24,491	2.20	33,527
MSC01	Miscellaneous Agencies	10,274	1.61	16,522	2.20	22,617
NCS01	National and Community Service	1,185	1.61	1,906	2.20	2,609
NYS01	New York Statewide BU	1,800,920	1.61	2,896,045	2.20	3,964,525
OAS01	Off of Alchl & Substance Abuse	37,068	1.61	59,609	2.20	81,601
OER01	Office of Employee Relations	18,331	1.61	29,478	2.20	40,354

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**Based On Actual SFYE 2013-14 Costs**  
**Billing Calculation Summary**

<b>Business Unit</b>	<b>Agency Detail Name</b>	<b>Total Transactions</b>	<b>Depreciation Rate</b>	<b>Depreciation Bill</b>	<b>Operation Rate</b>	<b>Operation Bill</b>
OFA01	State Office for the Aging	41,680	1.61	67,025	2.20	91,754
OFT01	Office for Technology	40,227	1.61	64,689	2.20	88,555
OGS01	Office of General Services	155,651	1.61	250,301	2.20	342,648
OIG01	Office of State Inspector Gen	2,278	1.61	3,663	2.20	5,015
OLS01	Office of Indigent Legal Svcs	1,728	1.61	2,779	2.20	3,804
OMH01	Office of Mental Health	361,458	1.61	581,258	2.20	795,710
OPD01	Ofc for People w/ Disabilities	681,465	1.61	1,095,859	2.20	1,500,170
OSC01	Office of State Comptroller	475,256	1.61	764,255	2.20	1,046,223
OSC02	Office of State Comptroller	6,257	1.61	10,062	2.20	13,774
OSF01	Oil Spill Fund	5,604	1.61	9,012	2.20	12,337
OVS01	Office of Victim Services	39,972	1.61	64,279	2.20	87,994
PBC01	Public Benefit Corporations	10,739	1.61	17,269	2.20	23,641
PDV01	Off Prevention of Dom Violence	2,864	1.61	4,606	2.20	6,305
PER01	Public Employee Relations Brd	2,425	1.61	3,900	2.20	5,338
PRK01	Off of Parks, Rec & Hstrc Pres	340,788	1.61	548,019	2.20	750,207
RWB01	NYS Racing & Wagering Board	238	1.61	383	2.20	524
SCF01	State University Constr Fund	32,501	1.61	52,265	2.20	71,547
SED01	State Education Department	361,988	1.61	582,110	2.20	796,876
SEN01	Senate	13,080	1.61	21,034	2.20	28,794
SNY01	State University of New York	2,204,388	1.61	3,544,859	2.20	4,852,715
TAX01	Department of Tax and Finance	349,913	1.61	562,692	2.20	770,295
TDA01	Off of Temp & Disability Assi	1,372,318	1.61	2,206,814	2.20	3,021,006
UCS01	Unified Court System	222,247	1.61	357,394	2.20	489,252
UCS02	Unified Court System	21,933	1.61	35,270	2.20	48,283
UCS03	Unified Court System	4,227	1.61	6,797	2.20	9,305
UCS04	Unified Court System	82,251	1.61	132,267	2.20	181,066
UCS05	Unified Court System	348,974	1.61	561,182	2.20	768,228
UCS06	Unified Court System	372	1.61	598	2.20	819
WCB01	Workers' Compensation Board	66,072	1.61	106,250	2.20	145,450
WIG01	Off of Welfare Inspector Gen	826	1.61	1,328	2.20	1,818
<b>Total</b>		<b>13,893,815</b>		<b>\$22,342,535</b>		<b>\$30,585,691</b>

Note: Depreciation and Operation Rates are calculated on Schedule A.