RBSA Rate Sheet Instructions

Instructions Tab

Instructions	Certification	Summary	Rates

- The Instructions Tab has quick-start instructions, along with some of the same information and links provided in the annual training.
- Grey-shaded cells indicate where information needs to be added by the preparer.
- There is nothing that needs to be filled out on this tab.

FY25 Rate-Based Service Activity - Rate Development

Quick-Start Instructions:

1. Required Cells: Complete all grey-shaded cells on the *Certification*, *Summary*, and *Rates* tabs.

Certification Tab

Instructions	Certification	Summary	Rates

1. At the top, select if this is a new RBSA speedtype (ST) request or an update to an existing one by clicking in the correct box.

FY25 Rate-Based Service Activity - Rate Development Certification

New or existing rate?   ☐ New ST Request   ☐ Rate Update within Existing ST

2. Please make sure that all the **Unit Information**, **Principal Investigator (PI)/Director Information**, **Preparer Information**, and the **Goods & Services** description is filled out, even if you are just updating your rates.
3. Fill out the **Unit Information**. For new RBSAs, you will not have speedtypes set up yet, so when filling those areas out, you can use TBD in those speedtype related cells.

5	Unit Information	
6		
7	Department Name	
8	Org Number	
9	Program Number	
10		
11		
12	RBSA Name	
13	Speedtype Name	
14	Speedtype Number	
15	Fund 78 Speedtype Number	

4. The *Principal Investigator (PI)/Director* oversees activity. The *Preparer* is whoever fills out the rate sheet.

Principal Investigator (PI)/Director Information

Name	
Phone Number	
E-mail Address	

Preparer Information

Name	
Phone Number	
E-mail Address	

5. The description of *Goods and Services Provided* should be a couple of sentences about the RBSA service at a 20K foot view.

17	**Goods & Services Provided**
18	
19	*Please provide a general description of the goods and services to be provided. Briefly describe how your organization's provision of these services is unique and furthers the mission of the University of Colorado Boulder.*
20	

6. List the names of the *Principal Investigator (PI)/Director* and *Department Head/Fiscal Manager*. Docusign will be sent to these individuals.

33	**Principal Investigator (PI)**
34	
35	
36	*Name (please provide)*
37	
38	**Department Head/Chair/Org Fiscal Manager**
39	
40	
41	*Name (please provide)*

7. *Signature* and *Date* are place holders for the final Docusign. Please leave these blank. Send completed draft rate sheet to rates@colorado.edu.

Need help? Please contact your Area Accountant or rates@colorado.edu

Email completed rate proposals to rates@colorado.edu

Summary Tab

| Instructions | Certification | **Summary** | Rates |

Note: Complete the rate sheet in order of the steps as it is dynamic.

	FY25 Rate-Based Service Activity - Rate Development Summary							
RBSA Speedtype								
RBSA Name								
Number of Rates (Max 20)								
If more than 20 rates are desired, please contact BFP to add additional rates.								
				Selected Rates				
	Rate #	Rate Name	Unit of sale	Internal	Federal	External	**Summary**	
							Projected FY25 Beginning ST Balance*	
							Projected FY25 Internal/Federal Revenue	$ -
							Projected FY25 Internal/Federal Expense	$ -
							Projected Internal/Federal Balance	$ -
							Projected FY25 External Revenue	$ -
							Projected FY25 External Expense	$ -
							Projected External Balance	$ -
							Projected Subsidies for Internal/Federal Customers	
							Projected Transfers to (-)/from (+) Fund 78	
							Projected Ending ST Balance	$ -

Note: If your *Projected Internal/Federal Balance* is **negative** then the external surplus, a subsidy applied from departmental or institute funds, or a transfer in from the Fund 78 must cover the deficit.

Projected Beginning ST Balance can be calculated by running a Trial Balance Summary report in CU-Data for today's date, then adding remaining current fiscal year projected revenues and subtracting remaining current fiscal year projected expenses.

1. The ***RBSA Speedtype*** and ***RBSA Name*** at the top left of the ***Summary Tab*** populates from rows 12 and 14 of the ***Certification Tab***. No input is required for these on the ***Summary Tab***.

12	RBSA Name	RBSA Testing
13	Speedtype Name	RBSA Testing
14	Speedtype Number	12345678
15	Fund 78 Speedtype Number	17800000

1		
2	**RBSA Speedtype**	12345678
3	**RBSA Name**	RBSA Testing

2. On the top left, input the number of desired rates in the grey box in cell B6.
   - Use the smallest number of rates that will work for you. The greater the number of rates, the more complex filling out the rate sheet and record keeping becomes. The standard rate sheet allows for 20 rates. If more rates are desired, email rates@colorado.edu for a template with the desired number of rates.

Note: You can re-engage BFP and OCG at any time if you would like to establish a new rate outside of the annual cycle. If any circumstances for external rates have changed, such as a new staff member, new equipment, etc., OCG must also be re-engaged to update the RBSA determination, and the rate sheet may need to be amended.

6	Number of Rates (Max 20)					
7	If more than 20 rates are desired, please contact BFP to add additional rates.					
8				**Selected Rates**		
9	Rate #	Rate Name	Unit of sale	Internal	Federal	External
10						
11						

3. Enter the *Rate Name(s)*. Common examples are the test/analysis name, the type of equipment to be used, or a service.
4. The *Unit of Sale* for each rate is then added. Some common examples are per item, per test, per hour, or per package.

6	Number of Rates (Max 20)	3					
7	If more than 20 rates are desired, please contact BFP to add additional rates.						
8					Selected Rates		
9		Rate #	Rate Name	Unit of sale	Internal	Federal	External
10		1					
11		2					
12		3					

6	Number of Rates (Max 20)	3					
7	If more than 20 rates are desired, please contact BFP to add additional rates.						
8					Selected Rates		
9		Rate #	Rate Name	Unit of sale	Internal	Federal	External
10		1	Test A	test			
11		2	Brand XYZ Confocal Microscope	hour			
12		3	Consulting	hour			

5. The *Selected Rates* table will populate after the *Rates Tab* is filled out and the *Selected Rates* are chosen.

Selected Rates		
Internal	Federal	External

Notes:

- The *Summary Table* will auto calculate most of the amounts in Column J once the *Rates Tab* is filled out and the *Selected Rates* are chosen.
- RBSAs should have a Fund 78 so that surpluses don't accumulate in the main Fund 28/29 speedtype. If needed, funds from the Fund 78 can also be transferred back into the main Fund 28/29 to cover any deficits.

Summary	
Projected FY25 Beginning ST Balance*	
Projected FY25 Internal/Federal Revenue	$ -
Projected FY25 Internal/Federal Expense	$ -
Projected Internal/Federal Balance	$ -
Projected FY25 External Revenue	$ -
Projected FY25 External Expense	$ -
Projected External Balance	$ -
Projected Subsidies for Internal/Federal Customers	
Projected Transfers to (-)/from (+) Fund 78	
Projected Ending ST Balance	$ -

6. Enter the ***Projected FYxx Beginning Speedtype (ST) Balance*** in cell J10. Guidance for calculating the ***Projected Beginning ST Balance*** is below the table. Instructions for pulling the Trial Balance Summary report are included in the ***Appendix***.

Summary	
Projected FY25 Beginning ST Balance*	

*Projected Beginning ST Balance can be calculated by running a Trial Balance Summary report in CU-Data for today's date, then adding remaining current fiscal year projected revenues and subtracting remaining current fiscal year projected expenses.

7. Once the ***Rates Tab*** is filled out and the ***Selected Rates*** are chosen, the ***Projected Ending ST Balance***, ***Projected Subsidies for Internal/Federal Customers*** and ***Projected Transfers to (-)/from (+) Fund 78*** should be reviewed. Additional instructions will be provided below after the instructions for the ***Rates Tab***.

Projected External Balance	$ -
Projected Subsidies for Internal/Federal Customers	
Projected Transfers to (-)/from (+) Fund 78	
Projected Ending ST Balance	$ -

Rates Tab

Instructions	Certification	Summary	**Rates**

1. Once the ***Rate Name*** and ***Unit of Sale*** are completed in the ***Summary Tab***, columns for each of those rates will appear on the ***Rates Tab***. The grey-shaded cells indicate the areas to be filled out.

	FY25 RBSA Rate Worksheet	**Total**	Test A	Brand XYZ Confocal Microscope	Consulting
3					
4	*Project the number of units sold for the next fiscal year by customer type.*				
5	**Projected Units Sold Internal**	-			
6	**Projected Units Sold Federal**	-			
7	**Projected Units Sold External**	-			

2. For each rate, project the anticipated total ***Units Sold*** for the next fiscal year (FY) by customer type. This is a best guess; it does not need to be 100% accurate. If the rate will not be sold to a customer type, enter 0.
   - **Internal Customers** – Units within the CU system. All entities with a speedtype (other than Fund 80) are Internal customers, **including grants**.
   - **Federal Customers** – Federal agencies or departments who purchase goods or services directly from the University, **excluding any grant-based funding arrangements**.
   - **External Customers** - any customer that is external to CU and not a Federal agency. This includes non-profit and corporate customers. UCB students, if not paying with a speedtype, are considered external customers.

FY25 RBSA Rate Worksheet		Total	Test A	Brand XYZ Confocal Microscope	Consulting
4	Project the number of units sold for the next fiscal year by customer type.				
5 Projected Units Sold Internal		250	50	200	-
6 Projected Units Sold Federal		50	10	10	30
7 Projected Units Sold External		250	100	80	70
8		550	160	290	100

3. Enter in the ***Projected Personnel Expenses*** for each rate for the fiscal year. Below are several possible scenarios. Other applicable formulas may be inputted based on an individual RBSA's needs.

11 Projected Personnel Expenses				
12 Input the salary & wages associated with the RBSA activities.				
13 Salary & Wages				
14 Regular Faculty	-			
15 Research Faculty	30,000	7,111	12,889	10,000
16 Professional Exempt	-			
17 Classified - regular, permanent	-			
18 Professional Exempt, temp	-			
19 Classified, temp	-			
20 Student Faculty	-			
21 Hourly	8,640	8,640		
22 Total Salary & Wage Expense	38,640	15,751	12,889	10,000

- The previous rate sheet allocated the total salary expense by percentage by default. To do the same, enter in a formula such as the one below that multiplies the total salary expense by the calculated percentage of the rate's ***Units Sold***. In this example, the total salary expense for a Professional Research Assistant's (PRA) effort in the RBSA is $20,000 and will be split between the ***Test A*** rate and the ***XYZ Brand Confocal Microscope*** rate by the percentage of the ***Units Sold*** since those are the two rates that the PRA will work on. By referencing the ***Total Projected Units Sold*** in the formula, if any changes are made to that number, the rate sheet will dynamically change the salary expense.

FY25 RBSA Rate Worksheet		Total	Test A	Brand XYZ Confocal Microscope
4	Project the number of units sold for the next fiscal year by customer type.			
5 Projected Units Sold Internal		250	50	200
6 Projected Units Sold Federal		50	10	10
7 Projected Units Sold External		250	100	80
8		550	160	290

F15 | fx | =20000*((F8/($F$8+$H$8)))

15 Research Faculty	30,000	7,111	12,889	10,000

H15 | fx | =20000*((H8/($F$8+$H$8)))

15 Research Faculty	30,000	7,111	12,889	10,000

- In this scenario, the Principal Investigator (PI) is estimating that $10,000 of their salary will need to be covered by the RBSA's ***Consulting*** rate. The $10,000 can just be entered into the correct cell for that rate.

J15 | fx | 10000

15 Research Faculty	30,000	7,111	12,889	10,000

- For this scenario, an hourly student worker will work on the **Test A** rate. The student is paid $18 an hour and it takes the student 3 hours of effort for each **Test A** sold. A formula is entered that multiplies the hourly rate by the **Total Projected Units Sold** for the next FY multiplied by the 3 hours of the student's time each unit takes. By referencing the **Total Projected Units Sold** in the formula, if any changes are made to that number, the rate sheet will dynamically change the salary expense.

	Total	Test A
FY25 RBSA Rate Worksheet		
Project the number of units sold for the next fiscal year by customer type.		
Projected Units Sold Internal	250	50
Projected Units Sold Federal	50	10
Projected Units Sold External	250	100
	550	160

F21	fx	=18*(3*$F$8)

21	Hourly	8,640	8,640	

4. The **Benefits** are auto calculated by the rate sheet. The rates are updated by BFP annually.

24	Benefits	*FY25 rates are proposed, not yet approved* *FY25 Rate*				
25		Regular Faculty	31.0%	-	-	-	-
26		Research Faculty	40.0%	12,000	2,844	5,156	4,000
27		Professional Exempt	40.0%	-	-	-	-
28		Classified - regular, permanent	40.0%	-	-	-	-
29		Professional Exempt, temp	14.5%	-	-	-	-
30		Classified, temp	14.5%	-	-	-	-
31		Student Faculty	11.4%	-	-	-	-
32		Hourly	1.8%	156	156	-	-
33		**Total Personnel Expense**		12,156	3,000	5,156	4,000

5. Similarly, enter in the **Projected Operating Expenses** for the FY in the appropriate grey-shaded cells. Below are several possible scenarios. Other applicable formulas may be inputted based on an individual RBSA's needs.
   - ***Note:*** Some common categories are already provided, however additional customized categories can be added in rows 43-51. If additional rows are needed, contact rates@colorado.edu to receive a rate sheet with the needed number of rows.

35	**Projected Operating Expenses**				
36	*Input all expenses associated with the RBSA activities. If you need additional rows for customizable categories, please contact BFP.*				
37	Supplies	2,900	2,400	500	
38	Equipment (Non-Capital only for fund 28)	-			
39	Capital Lease Payments (principal & interest only)	-			
40	Services	-			
41	Maintenance & Repair	-			
42	Service Contracts	3,000		3,000	
43	*Specialized Software*	300			300
44	*Customizable Category Name*	-			
45	*Customizable Category Name*	-			
46	*Customizable Category Name*	-			
47	*Customizable Category Name*	-			
48	*Customizable Category Name*	-			
49	*Customizable Category Name*	-			
50	*Customizable Category Name*	-			
51	*Customizable Category Name*	-			
52	**Total Operating Expenses**	6,200	2,400	3,500	300

- In this scenario, the cost of **Supplies** for every unit sold of **Test A** are already known. A formula is entered to multiply the $15 cost by the **Total Units Sold** of **Test A**. By referencing the **Total Projected Units Sold** in the formula, if any changes are made to that number, the rate sheet will dynamically change the total **Supplies** expense for **Test A**.

	FY25 RBSA Rate Worksheet	Total	Test A
3			
4	*Project the number of units sold for the next fiscal year by customer type.*		
5	**Projected Units Sold Internal**	250	50
6	**Projected Units Sold Federal**	50	10
7	**Projected Units Sold External**	250	100
8		550	160

F37	▾ : ✕ ✓ fx	=15*$F$8

37	*contact BFP.* Supplies	2,900	2,400	500	

- In this instance, the $500 annual cost of **Supplies** for running the **XYZ Brand Confocal Microscope** is already known. That number is inputted into the relevant cell.

H37	▾ : ✕ ✓ fx	500

37	*contact BFP.* Supplies	2,900	2,400	500	

- For this scenario, the **XYZ Brand Confocal Microscope** has an annual **Service Contract** of $10,000. The equipment is only used for the RBSA 30% of the time, so a formula is entered multiplying the total **Service Contract** amount by 30%, equaling $3,000.

H42	▾ : ✕ ✓ fx	=10000*0.3

42	Service Contracts	3,000	3,000	

- In this case, a **Customizable Category Name** will be used. The PI uses a specialized software for the **Consulting** rate that costs $300 for the FY. The **Customizable Category Name** is changed to **Specialized Software** and the $300 is entered in the applicable cell.

J43	▾ : ✕ ✓ fx	300

43	*Specialized Software*	300		300

6. For all rates utilizing capital equipment (equipment that cost at least $10,000 and has been tagged), the annual amount of straight-line **Depreciation** applicable to the RBSA is included. CCO uses straight-line **Depreciation**, which is the total cost of the equipment divided by the useful life of the equipment. Contact property@colorado.edu for the **Depreciation** schedule, including the equipment's tag number for their reference.

   - If the equipment is only used for the RBSA, then the total amount of annual **Depreciation** would be inputted. If the equipment is only used for the RBSA for part of the time, then add the amount of **Depreciation** applicable to the RBSA. In the example below, the **XYZ Brand Confocal Microscope** is only used for the RBSA 30% of the time, so only 30% of the total annual **Depreciation** of $1600 is inputted.

54	**Depreciation**			
55	*Contact property@colorado.edu about depreciation amounts*	480		480	
56	**Total Depreciation**	480	-	480	-

H55	▾ : ✕ ✓ fx	=1600*0.3

55	*Contact property@colorado.edu about depreciation amounts*	480	480	

7. **Indirect Costs** (**GAR** and **GIR**) are auto calculated by the rate sheet. BFP updates these rates annually.

		FY24 Rate				
60	**Indirect Costs**					
61	GAR	7.51%	4,316	1,588	1,654	1,074
62	GIR	0.73%	420	154	161	104
63	**Total Indirect Costs**		4,736	1,743	1,815	1,178

8. The **Total Expenses** for the FY are auto calculated by the rate sheet. The **Total Expenses** for all rates are shown in column E, as well as the **Total Expenses** broken down per rate.

65	**Total Expenses**	62,212	22,894	23,839	15,478

9. The **Cost Recovery Rate** and **Maximum Rate for Internal/Federal** are reviewed and the **Selected Rate Per Unit** is chosen for each customer type.

			Test A		Brand XYZ Confocal Microscope		Consulting	
67								
68	Cost Recovery Rate		$	143.09	$	82.21	$	154.79
69	Maximum Rate for Internal/Federal		$	166.62	$	95.73	$	180.24
70								
71	Selected Rate Per Unit for Internal							
72	Selected Rate Per Unit for Federal							
73	Selected Minimum Rate Per Unit for External							

- **Note:** The **Cost Recovery Rate** is the **Total Expenses** for a rate divided by the **Total Projected Units Sold** for each rate. <u>This is the actual cost to the RBSA per Unit sold for each rate.</u>

				Test A		Brand XYZ Confocal Microscope		Consulting	
67									
68	Cost Recovery Rate			$	143.09	$	82.21	$	154.79

- **Note:** The **Maximum Rate for Internal/Federal** is the **Cost Recovery Rate** plus 16.7% (the cost of a 60-day reserve) of that rate. <u>This is the maximum the RBSA can charge for Internal or Federal Customers per Unit sold for each rate.</u> External Customers do not have a maximum rate.

				Test A		Brand XYZ Confocal Microscope		Consulting	
67									
68	Cost Recovery Rate			$	143.09	$	82.21	$	154.79
69	Maximum Rate for Internal/Federal			$	166.62	$	95.73	$	180.24

10. The **Selected Rate Per Unit** chosen for each customer type is inputted in the appropriate cell. <u>The rate chosen for Internal and Federal customers is the rate that must be charged for those customers.</u> <u>The rate chosen for External customers is a minimum rate</u> as each External customer can be charged a rate at the minimum or higher at the RBSA's discretion. **Note:** The cells will only be grey for the customer types that have projected units of sale for each rate in lines 5-7. In this example all customer types were projected for all rates.
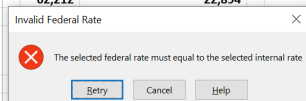
71	Selected Rate Per Unit for Internal					
72	Selected Rate Per Unit for Federal					
73	Selected Minimum Rate Per Unit for External					

   o If the Selected Rate for Internal or Federal customers is higher than the maximum rate, the cell will change to red. An amount at or below the maximum must be selected instead.

Cost Recovery Rate			$	143.09
Maximum Rate for Internal/Federal			$	166.62
Selected Rate Per Unit for Internal			$	168.00
Selected Rate Per Unit for Federal				
Selected Minimum Rate Per Unit for External				

- o Internal and Federal customers must have the same rate, so if a different rate is selected, a pop-up error message will appear.

65	Total Expenses		62,212		22,894	
66						
67						
68	Cost Recovery Rate					
69	Maximum Rate for Internal/Federal					
70						
71	Selected Rate Per Unit for Internal			$	143.09	
72	Selected Rate Per Unit for Federal		144			
73	Selected Minimum Rate Per Unit for External					

Invalid Federal Rate

The selected federal rate must equal to the selected internal rate

Retry Cancel Help

- o Internal and Federal rates are allowed to be subsidized by either departmental/institute funds or by the profit from the External customers, so if a rate is selected that is below the Cost Recovery Rate, then the cell will highlight orange as a visual cue that the rate is below the Cost Recovery Rate.

71	Selected Rate Per Unit for Internal			$	100.00
72	Selected Rate Per Unit for Federal			$	100.00
73	Selected Minimum Rate Per Unit for External			$	143.09

- o If the Selected Rate for External customers is below the Cost Recovery Rate or below the Internal/Federal rate, the cell will highlight red. A rate at or above the Cost Recovery Rate or, if Internal or Federal rates are selected above the Cost Recovery Rate, at or above the Internal/Federal rate must be selected.

71	Selected Rate Per Unit for Internal			$	143.09
72	Selected Rate Per Unit for Federal			$	143.09
73	Selected Minimum Rate Per Unit for External			$	140.00

- o An error key is included for reference.

Key	
Internal/Federal Rate cell highlighted orange	*Selected Rate* is below *Cost Recovery Rate*. Check the *Summary* page to ensure your *Projected Internal/Federal Balance* (J13) is positive across all rates. If the balance is in deficit, ensure external surplus can cover the deficit, subsidize from departmental or institute funds, or transfer in from the Fund 78.
Internal/Federal Rate cell highlighted red	*Selected Rate* is above the *Maximum Rate for Internal/Federal*. Please select an amount at or below the maximum.
External Rate cell highlighted red	*Selected Rate* is below the *Cost Recovery Rate* minimum rate. Please select an amount at or above the minimum.
Internal/Federal rate pop up error	*Selected Rate for Federal* must equal the rate selected for *Internal* and vice versa.

11. A completed rate selection can have cells that are grey or highlighted orange, as in the examples below. **If there are any red cells, the rate sheet will not be approved by BFP and will be sent back for modification. Note:** The cells will only be grey for the customer types that have projected units of sale for each rate in lines 5-7. In this example all customer types were projected for all rates.

				Test A		Brand XYZ Confocal Microscope		Consulting	
67									
68	Cost Recovery Rate			$	143.09	$	82.21	$	154.79
69	Maximum Rate for Internal/Federal			$	166.62	$	95.73	$	180.24
70									
71	Selected Rate Per Unit for Internal			$	150.00	$	82.21	$	180.00
72	Selected Rate Per Unit for Federal			$	150.00	$	82.21	$	180.00
73	Selected Minimum Rate Per Unit for External			$	350.00	$	82.21	$	400.00

		Test A	Brand XYZ Confocal Microscope	Consulting
67				
68	Cost Recovery Rate	$ 143.09	$ 82.21	$ 154.79
69	Maximum Rate for Internal/Federal	$ 166.62	$ 95.73	$ 180.24
70				
71	Selected Rate Per Unit for Internal	$ 120.00	$ 82.21	$ 180.00
72	Selected Rate Per Unit for Federal	$ 120.00	$ 82.21	$ 180.00
73	Selected Minimum Rate Per Unit for External	$ 350.00	$ 82.21	$ 400.00

Summary Tab

Instructions	Certification	**Summary**	Rates

1. Once all the rates are selected in the **Rates Tab**, return to the **Summary Tab** for review. The **Selected Rates** will now be auto populated in the **Selected Rates** table. These are the official FY rates for that will be referenced by OCG Service Contracts.

	A	B	C	D	E	F	G	H
1			**FY25 Rate-Based Service Activity - Rate Development Summary**					
2	**RBSA Speedtype**	12345678						
3	**RBSA Name**	RBSA Testing						
4								
5								
6	**Number of Rates (Max 20)**	3						
7	*If more than 20 rates are desired, please contact BFP to add additional rates.*							
8					**Selected Rates**			
9		Rate #	Rate Name	Unit of sale	Internal	Federal	External	
10		1	Test A	test	$ 143.09	$ 143.09	$ 143.09	
11		2	Brand XYZ Confocal Microscope	hour	$ 82.21	$ 82.21	$ 82.21	
12		3	Consulting	hour	$ 154.79	$ 154.79	$ 154.79	

2. Review the **Summary Table** before rate sheet submission.

- **Note: *Projected Ending ST Balances* MUST be positive** for final rate sheet approval. Below are several scenarios.

  o If all the rates are set to the **Cost Recovery Rate**, the **Projected Ending ST Balance** will be positive and within a few dollars. This is due to the formulas rounding up, a purposeful choice to ensure a positive balance.

Summary	
Projected FY25 Beginning ST Balance*	$ -
Projected FY25 Internal/Federal Revenue	$ 30,494
Projected FY25 Internal/Federal Expense	$ 30,492
Projected Internal/Federal Balance	$ 2
Projected FY25 External Revenue	$ 31,721
Projected FY25 External Expense	$ 31,720
Projected External Balance	$ 1
Projected Subsidies for Internal/Federal Customers	
Projected Transfers to (-)/from (+) Fund 78	
Projected Ending ST Balance	$ 3

  o If **Internal** rates are set *below* the **Cost Recovery Rate** and **External** rates set at the **Cost Recovery Rate**, the **Projected Ending ST Balance** will be *negative* (if the beginning ST balance is 0).

		Test A	Brand XYZ Confocal Microscope	Consulting
67				
68	Cost Recovery Rate	$ 143.09	$ 82.21	$ 154.79
69	Maximum Rate for Internal/Federal	$ 166.62	$ 95.73	$ 180.24
70				
71	Selected Rate Per Unit for Internal	$ 100.00	$ 50.00	$ 125.00
72	Selected Rate Per Unit for Federal	$ 100.00	$ 50.00	$ 125.00
73	Selected Minimum Rate Per Unit for External	$ 143.09	$ 82.21	$ 154.79

Summary	
Projected FY25 Beginning ST Balance*	$ -
Projected FY25 Internal/Federal Revenue	$ 20,250
Projected FY25 Internal/Federal Expense	$ 30,492
Projected Internal/Federal Balance	$ (10,242)
Projected FY25 External Revenue	$ 31,721
Projected FY25 External Expense	$ 31,720
Projected External Balance	$ 1
Projected Subsidies for Internal/Federal Customers	
Projected Transfers to (-)/from (+) Fund 78	
Projected Ending ST Balance	$ (10,241)

- o Departmental or institute funds can be used to subsidize the *Internal* and *Federal* rates, upon approval from the department or institute.

Summary	
Projected FY25 Beginning ST Balance*	$ -
Projected FY25 Internal/Federal Revenue	$ 20,250
Projected FY25 Internal/Federal Expense	$ 30,492
Projected Internal/Federal Balance	$ (10,242)
Projected FY25 External Revenue	$ 31,721
Projected FY25 External Expense	$ 31,720
Projected External Balance	$ 1
Projected Subsidies for Internal/Federal Customers	$ 10,242
Projected Transfers to (-)/from (+) Fund 78	
Projected Ending ST Balance	$ 1

- o If *Internal* and *Federal* rates are selected below the *Cost Recovery Rate* and will not be subsidized by departmental or institute funds, then *External* rates must be set higher to cover the projected deficit.

		Test A	Brand XYZ Confocal Microscope	Consulting
67				
68	Cost Recovery Rate	$ 143.09	$ 82.21	$ 154.79
69	Maximum Rate for Internal/Federal	$ 166.62	$ 95.73	$ 180.24
70				
71	Selected Rate Per Unit for Internal	$ 100.00	$ 50.00	$ 125.00
72	Selected Rate Per Unit for Federal	$ 100.00	$ 50.00	$ 125.00
73	Selected Minimum Rate Per Unit for External	$ 200.00	$ 150.00	$ 200.00

Summary		
Projected FY25 Beginning ST Balance*	$	-
Projected FY25 Internal/Federal Revenue	$	20,250
Projected FY25 Internal/Federal Expense	$	30,492
Projected Internal/Federal Balance	$	(10,242)
Projected FY25 External Revenue	$	46,000
Projected FY25 External Expense	$	31,720
Projected External Balance	$	14,280
Projected Subsidies for Internal/Federal Customers		
Projected Transfers to (-)/from (+) Fund 78		
Projected Ending ST Balance	$	4,038

- Alternately, if there are funds available in the RBSA's Fund 78, then those funds may also be used to cover the deficit in the *Projected Internal/Federal Balance*. **Note:** This is not a sustainable option for the long-term but may be an option in some circumstances.

Summary		
Projected FY25 Beginning ST Balance*	$	-
Projected FY25 Internal/Federal Revenue	$	20,250
Projected FY25 Internal/Federal Expense	$	30,492
Projected Internal/Federal Balance	$	(10,242)
Projected FY25 External Revenue	$	31,721
Projected FY25 External Expense	$	31,720
Projected External Balance	$	1
Projected Subsidies for Internal/Federal Customers		
Projected Transfers to (-)/from (+) Fund 78	$	10,242
Projected Ending ST Balance	$	1

- If the *Projected Internal/Federal Balance* is *positive* and there is a *positive Projected External Balance*, then the projected surplus from the *Projected External Balance* should be transferred to the RBSA's Fund 78 by the end of the FY.

Summary		
Projected FY25 Beginning ST Balance*	$	-
Projected FY25 Internal/Federal Revenue	$	30,494
Projected FY25 Internal/Federal Expense	$	30,492
Projected Internal/Federal Balance	$	2
Projected FY25 External Revenue	$	47,750
Projected FY25 External Expense	$	31,720
Projected External Balance	$	16,030
Projected Subsidies for Internal/Federal Customers		
Projected Transfers to (-)/from (+) Fund 78		
Projected Ending ST Balance	$	16,032

Summary		
Projected FY25 Beginning ST Balance*	$	-
Projected FY25 Internal/Federal Revenue	$	30,494
Projected FY25 Internal/Federal Expense	$	30,492
Projected Internal/Federal Balance	$	2
Projected FY25 External Revenue	$	47,750
Projected FY25 External Expense	$	31,720
Projected External Balance	$	16,030
Projected Subsidies for Internal/Federal Customers		
Projected Transfers to (-)/from (+) Fund 78	$	(16,030)
Projected Ending ST Balance	$	2

**Send completed draft rate sheet to rates@colorado.edu by April 30, 2024.**

We are happy to schedule a working session with you to work through your RBSA rate sheet. You can email rates@colorado.edu to schedule time with us or ask us any questions you may have. **If you have new products with external customers, a change in your RBSA (new equipment, new staff, etc.) or would like to establish a new RBSA with external rates, please reach out to ocgservicecontracts@colorado.edu.**

Appendix – Pulling an M-Fin Trial Balance Summary Report

The **Trial Balance Summary** reports the Speedtype balance at a point in time.

Log into myCUinfo

1. Open **CU-Data**, select **Team Content** on the menu to the left, select the **Finance** folder, and select **m-Fin TRIAL BALANCE SUMMARY**.
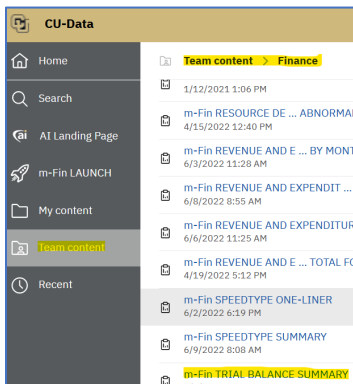
2. On the top left in the top blue box, leave the default choices. This will be the current date's Trial Balance Summary.

3. Navigate to the bottom blue box and enter the RBSA ST in the **SINGLE SPEEDTYPE** field. Leave the defaults for the **EXTRAS**.
4. Select the **Finish** button below on the bottom left to run the report.
5. Once the report has loaded, select the **play symbol/triangle** located on the top left in the gold ribbon and select the **Run Excel** option from the dropdown menu. Choose to open the file in Excel.
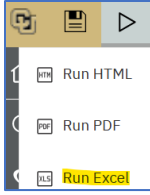
6. Save the file.
7. Rename the sheet to the current date. Add an additional sheet.
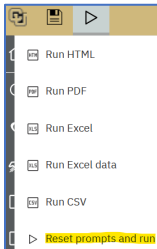
8. Return to **CU-Data**, select the **play symbol/triangle** located on the top left in the gold ribbon and select the **Reset prompts and run** option from the dropdown menu. This will bring you back to the main report screen.

9. Select the **dots** for the **CURRENT** field and select **0 – FY BEGIN** for the **ACCOUNTING PERIOD**. This will be for the FY beginning balance for the current year. The ST will remain in the SINGLE SPEEDTYPE field and will not need to be added again. Select the **Finish** button to run the report and **Run Excel** to open the file in Excel as before.
10. Copy the new report and paste it into the blank second sheet in the RBSA Trial Balance Summary file that was just created in the previous steps. Rename the sheet to **FYxx**.
11. Create two additional sheets in the RBSA Trial Balance Summary file by repeating the previous two steps, changing the **FISCAL YEAR** to the previous two fiscal years.
12. The final workbook should resemble the one pictured below reflecting the Trial Balance Summary for the current date and three fiscal years.
13. Save the RBSA Trial Balance Summary workbook and discard the downloaded Excel reports.
14. For the Trial Balance Summary, the **Net Position** is the opposite sign, which can be confusing. Instead, use the **Total** amount (highlighted yellow below) to compare to the rate sheet.

E21   58028.01

TRIAL BALANCE SUMMARY

University of Colorado
Boulder | Colorado Springs | Denver | Anschutz Medical Campus

FISCAL YEAR 2020 THROUGH ACCOUNTING PERIOD 0 (Jul 31, 2019)

PROGRAM PRINCIPAL:	
PROGRAM FISCAL MANAGER:	Manager, First Name
SPEEDTYPE:	12900000 -- PI Name AUXILIARY (ACTIVE)
FUND:	29 -- OTHER SELF-FUNDED OPERATIONS
ORG:	00000 -- Org Name
PROGRAM:	00000 -- PI Name AUXILIARY
SUBCLASS:	NO SUBCLASS

BALANCE SHEET SUMMARY

ACCOUNT		BEGIN (A)	PERIOD 0 ACTUALS (B)	END (C)
000000 - 097999 -- ASSETS	000100 -- CASH	58,028.01	0.00	58,028.01
	000100 - 009999 -- CASH AND INVESTMENTS	58,028.01	0.00	58,028.01
	ASSETS	58,028.01	0.00	58,028.01
	TOTAL	58,028.01	0.00	58,028.01
	NET POSITION	(58,028.01)	0.00	(58,028.01)

REVENUE AND EXPENDITURE SUMMARY

No data found.

Jun 16, 2022 cu-data.cu.edu   - 1 -

6.16.22 | FY22 | FY21 | **FY20**