# FINANCIAL SYSTEM ENHANCEMENTS
## ACCOUNTING WITH THE NEW COA

OHIO UNIVERSITY

# AGENDA

- Foundation & Endowment Accounting
- Accounting for Revenue
- Revenue and Expense Allocations
- Student Orgs Funding & Accounting
- How to charge Federal Work Study
- How to charge PACE
- Rebill Accounts
- Internal Charges
- Graduate Appointments
- How to request new segments

OHIO UNIVERSITY
1804

# Foundation & Endowment Accounting

# LESSON OBJECTIVES

By the end of this lesson you will be able to:

- Identify entity values used for Foundation and endowment accounts

- Understand how source segments are structured to indicate the nature of donor-imposed restrictions on gifts

OHIO
UNIVERSITY
1804

# OUF - KEY TAKEAWAYS

**Entity**
- OUF uses unique entities
- Spend from 50, 51, 53

**Source**
- Uses smart numbering
- Tracks unique gift purpose

**Old➔New**
- 130.5500.xxxxx.FNxxxxxxx
- Now 42xxxx and 43xxxx

OHIO UNIVERSITY
1804

## Operating Entities

| Value | Name |
|-------|------|
| 10 | General |
| 11 | WOUB |
| 20 | ICA |
| 21 | Culinary |
| 22 | Housing |
| 23 | Parking & Transportation |
| 24 | Printing |
| 50 | OUF General |
| 51 | OUF WOUB |
| 53 | OUF ICA |

## Non-Operating Entities

| Value | Name |
|-------|------|
| 12 | Endowments |
| 13 | Internal Bank |
| 14 | Century Bond Bank |
| 52 | OUF Endowments |
| 60-69 | OUF Subsidiary |
| 80-89 | Agencies |
| 90-99 | OUF Agencies |

Operating Entity = RO Parent Value in OBI

OHIO UNIVERSITY
1804

# FOUNDATION - ENTITY

| Value | Operating Entity Name |
|---|---|
| 50 | OUF General |
| 51 | OUF WOUB |
| 53 | OUF ICA |

Spendable funds, including gifts and OUF endowment distributions.

| Value | Non-Operating Entity Name |
|---|---|
| 52 | OUF Endowments |
| 59 | OUF Non-Operating |

Non-spendable funds, including endowment principal and pledges receivable.

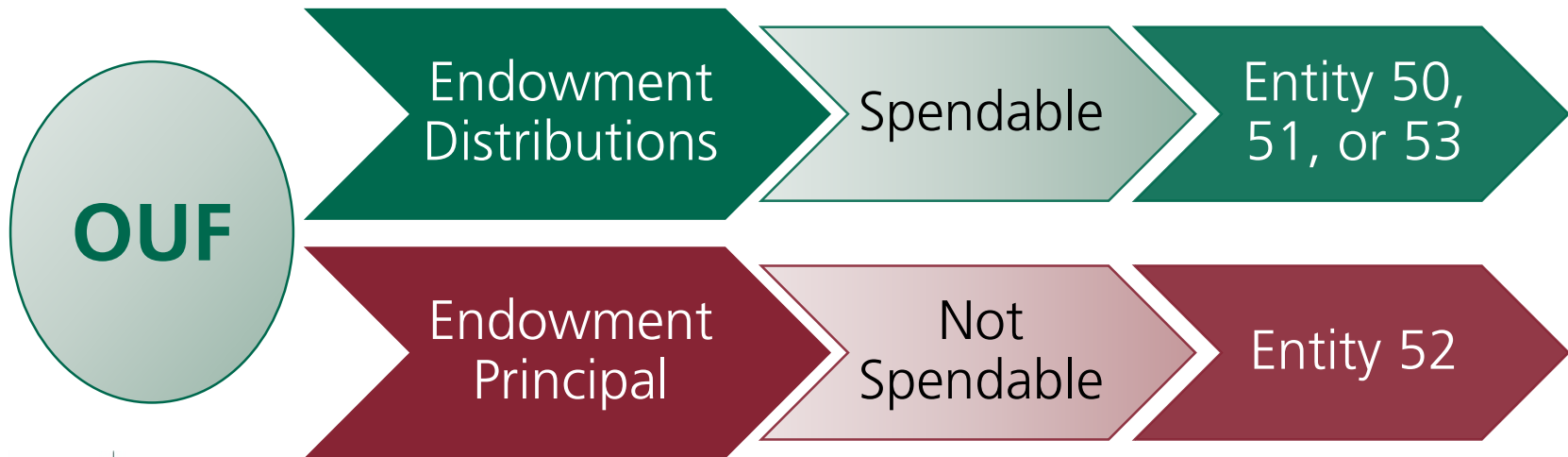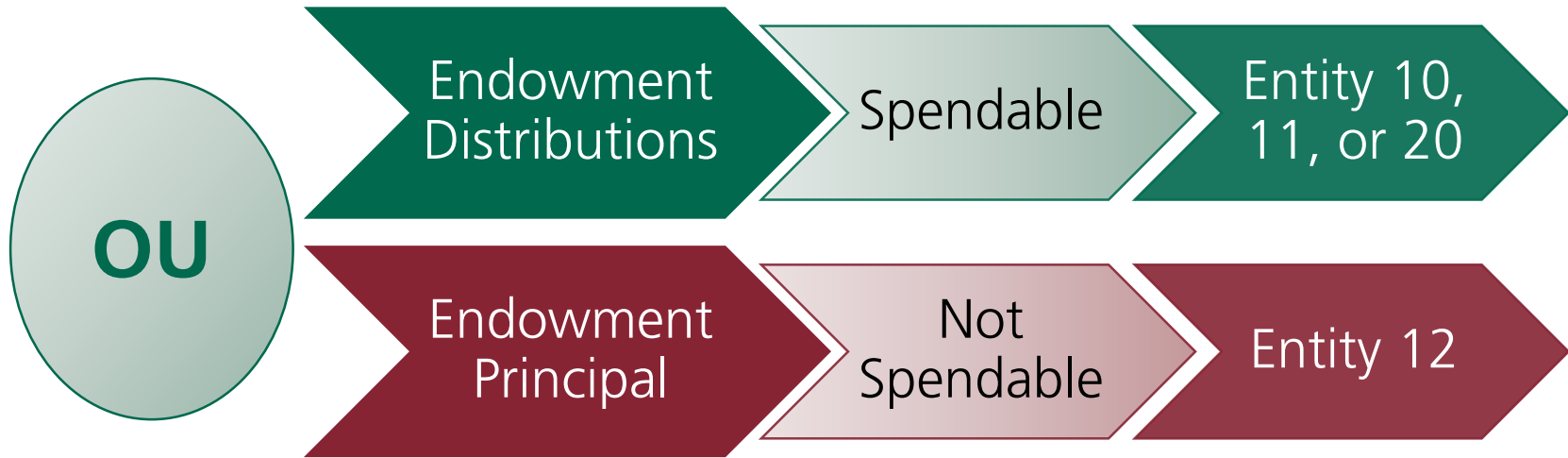| Value | Agency Entity Name |
|---|---|
| 90 | OUF Alumni Chapters |
| 95 | OUF Agencies |

Funds that OUF holds on behalf of others. Most planning units don't use these.

OHIO UNIVERSITY
1804

# OU AND OUF ENDOWMENT ENTITIES

**OU**

Endowment Distributions → Spendable → Entity 10, 11, or 20

Endowment Principal → Not Spendable → Entity 12

**OUF**

Endowment Distributions → Spendable → Entity 50, 51, or 53

Endowment Principal → Not Spendable → Entity 52

OHIO UNIVERSITY
1804

8

# DONOR FUND SOURCE NUMBERING

## First 2 digits

| Type of restriction _ _ | |
|---|---|
| 13 | Unrestricted Endowment |
| 42 | Restricted Gifts |
| 43 | Endowment Distribution |

## Last 4 digits

| Purpose _ _ _ _ | |
|---|---|
| 0000-0999 | Other |
| 1000-1999 | Discretionary/ Gen Support |
| 2000-3999 | Chairs/Professorships/Lectureships |
| 4000-4999 | Research |
| 5000-8999 | Scholarships, Fellowships, Awards |
| 9000-9999 | Capital Improvements/ Renovations |

OHIO UNIVERSITY
1804

# FOUNDATION - SOURCES

Prefix
(2 digits)

Type
(1 digit)

Suffix
(3 digits)
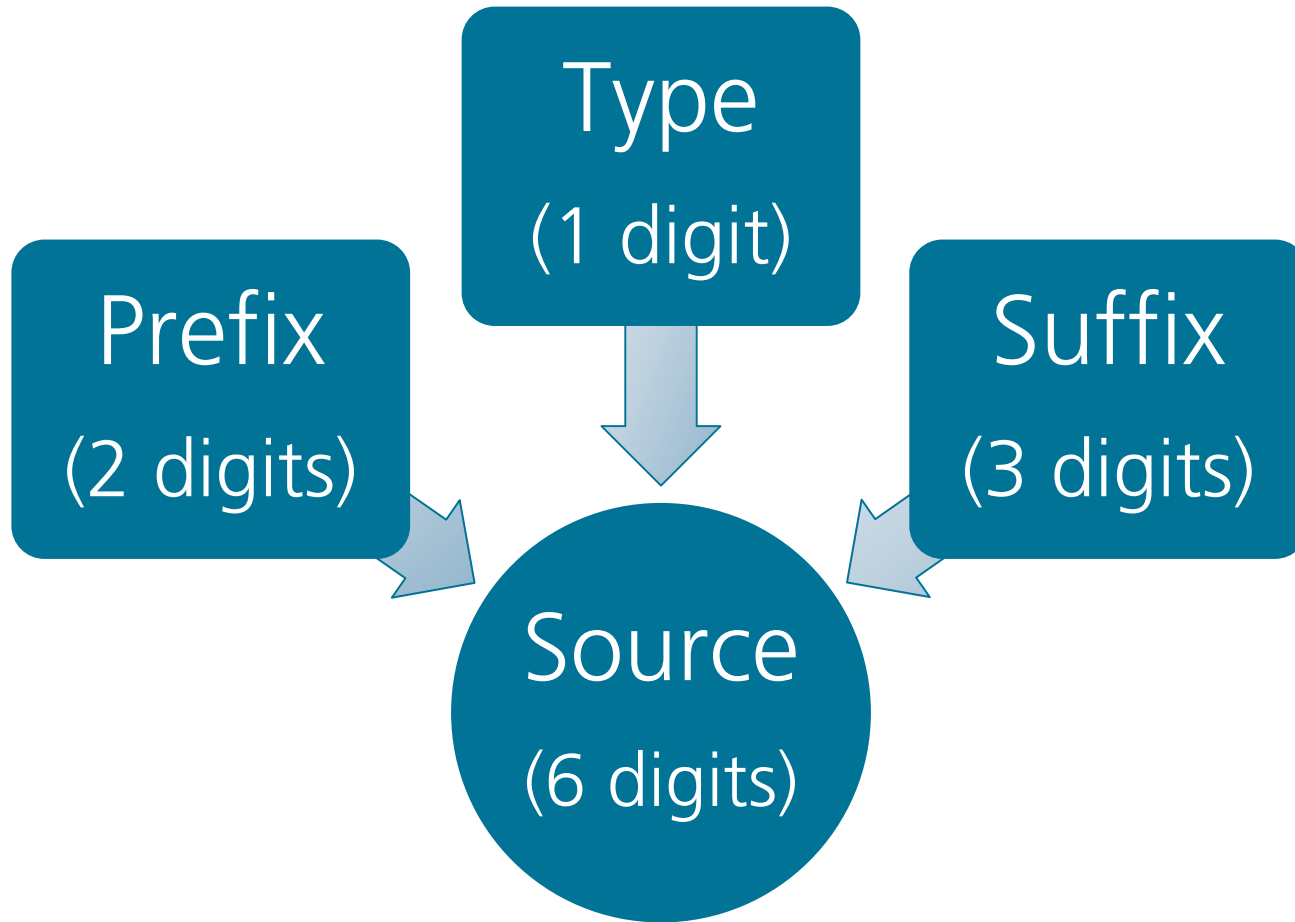
Source
(6 digits)

# FOUNDATION SOURCES - PREFIX

- First two digits of Source
- Replaces fund type-fund in current COA

- Denotes purpose and time restrictions
- Classifies data as UNR, TR, PR

- 42xxxx – TR Gifts
- 43xxxx – OUF TR Endowment Distributions

OHIO
UNIVERSITY
1804

**XX**xxxx

# SPENDABLE GIFT SOURCES

| Source | Entity | Source Name |
|--------|--------|-------------|
| 100500 | 50 | OU Foundation UNR Undesignated |
| 1181xx | 50, 51, 53 | Fundraising Events (UNR) |
| 1183xx | 50, 51, 53 | Alumni Events (UNR) |
| 119xxx | 50 | Executive Discretionary Accounts (UNR) |
| 13xxxx | 10, 11, 20 | UNR OU Endowment Distributions |
| 15xxxx | 50 | UNR OUF Endowment Distributions |
| 41xxxx | 10, 11, 20 | TR OU Endowment Distributions |
| 42xxxx | 50, 51, 53 | TR Gifts |
| 43xxxx | 50, 51, 53 | Foundation TR Endowment Distributions |
| 810000 | 90, 95 | Foundation Agency |

OHIO UNIVERSITY

**XX**xxxx

# FOUNDATION NON-SPENDABLE SOURCES

| Source | Entity | Source Name |
|--------|--------|-------------|
| 300000 | 59 | UNR Net Investment In Capital Assets |
| 52xxxx | 59 | TR Pledges |
| 53xxxx | 59 | TR Charitable Gift Annuities |
| 54xxxx | 59 | TR Life Insurance |
| 55xxxx | 59 | TR Charitable Trusts |
| 59xxxx | 59 | TR Other |
| 600000 | 59 | TR Net Investment In Capital Assets |
| 72xxxx | 59 | PR Pledges |
| 73xxxx | 59 | PR Charitable Gift Annuities |
| 74xxxx | 59 | PR Life Insurance |
| 75xxxx | 59 | PR Charitable Trusts |
| 79xxxx | 59 | PR Other |

OHIO UNIVERSITY 1804

XXxxxxx

# OU AND OUF ENDOWMENT SOURCES

| Source | Entity | Source Name |
|--------|--------|-------------|
| 26xxxx | 12, 52 | UNR Quasi-Endowment Corpus |
| 27xxxx | 12, 52 | UNR Quasi-Endowment Net Appreciation |
| 56xxxx | 12, 52 | TR Quasi-Endowment Corpus |
| 57xxxx | 12, 52 | TR Quasi-Endowment Net Appreciation |
| 58xxxx | 12, 52 | TR Endowment Net Appreciation |
| 59xxxx | 52 | TR Other (Non-Pooled Endowment) |
| 76xxxx | 12, 52 | PR Endowment Corpus |
| 77xxxx | 12, 52 | PR Endowment Net Appreciation |
| 79xxxx | 52 | PR Other (Non-Pooled Endowment) |

OHIO UNIVERSITY
1804

**XX**xxxx

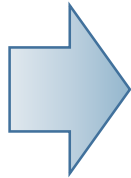# OUF SPENDABLE SOURCES CROSSWALK
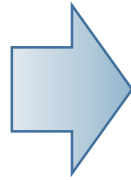
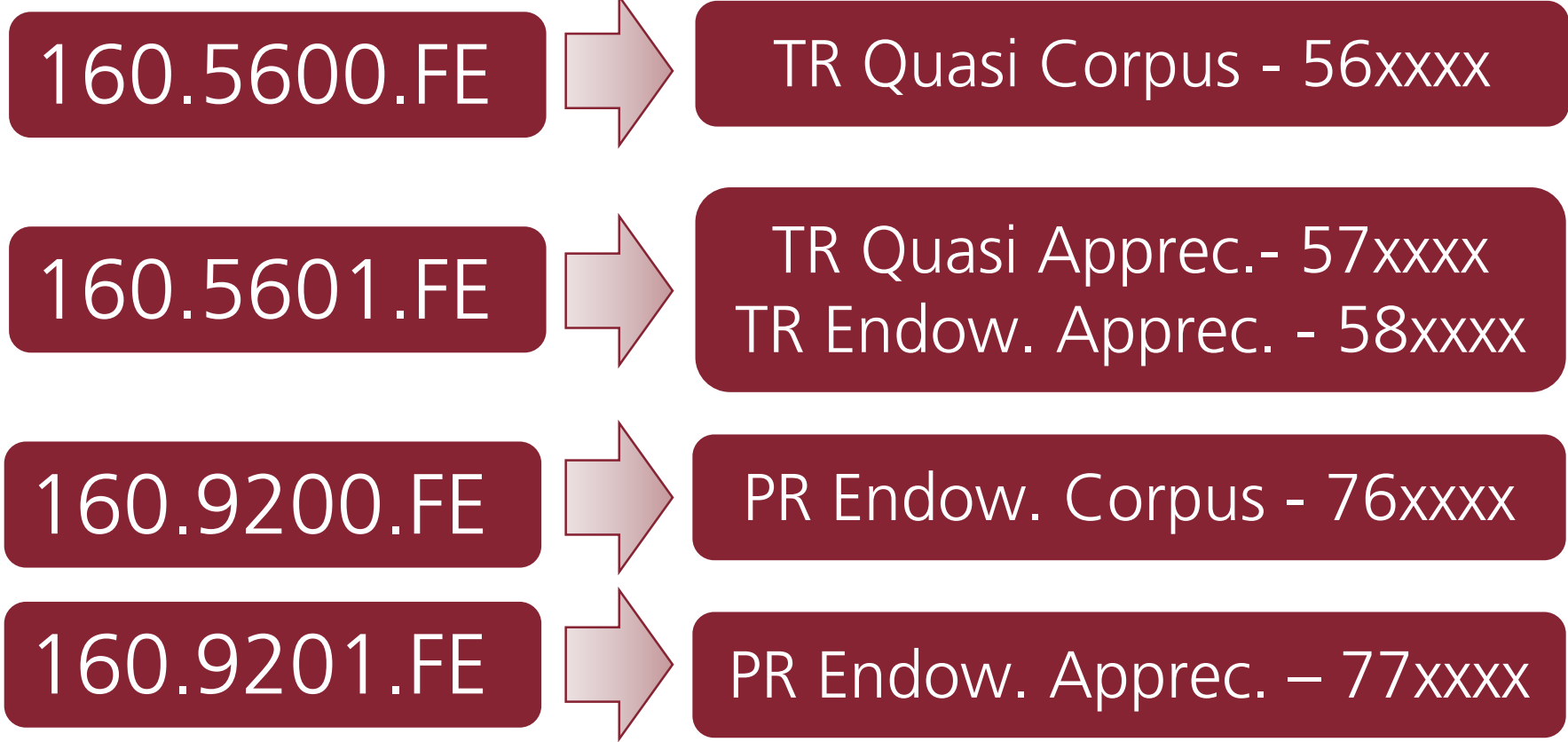| | |
|---|---|
| 100.4400.FB | Advancement Ops - 100500<br>Alumni Events - 1183xx<br>Exec. Discretionary -119xxx<br>UNR Endow. Dist. – 151xxx |
| 130.5500.FR | Fundraising Events - 1181xx |
| 130.5500.FN | Restricted Gifts - 42xxxx<br>Endow. Distribution - 43xxxx |
| 190.9500.FA | OUF Agency - 810000 |
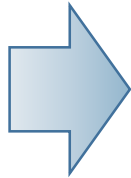
OHIO UNIVERSITY

**XX**xxxx

15

# OUF ENDOWED SOURCES CROSSWALK

160.5600.FE → TR Quasi Corpus - 56xxxx

160.5601.FE → TR Quasi Apprec.- 57xxxx
TR Endow. Apprec. - 58xxxx

160.9200.FE → PR Endow. Corpus - 76xxxx

160.9201.FE → PR Endow. Apprec. – 77xxxx

OHIO UNIVERSITY
1804

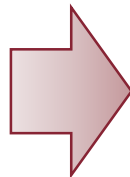**XX**xxxx

16

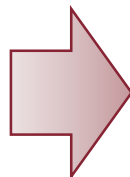# OU ENDOWED SOURCES CROSSWALK

010.0000.QE ➡ UNR Endow. Dist. - 13xxxx

020.3600.UE ➡ TR Endow. Dist. - 41xxxx

090.9000.UE ➡ TR Endow. Apprec. - 58xxxx
PR Endow. Corpus - 76xxxx

091.9000.QE ➡ UNR Quasi Corpus - 26xxxx
UNR Quasi Apprec.- 27xxxx

OHIO UNIVERSITY
1804

**XX**xxxx

# FOUNDATION SOURCES - TYPE

- Third digit of Source
- No equivalent used in current COA

- Segregates gift accounts into purpose categories

- xx1xxx – Discretionary/General Support
- xx5xxx – Fellowships/Scholarships

OHIO
UNIVERSITY
1804

xx**X**xxx

18

# FOUNDATION – SOURCE TYPES

| Value Range* | Category Description |
|---|---|
| xx0xxx | Other (includes multi-purpose accounts) |
| xx1xxx | Discretionary/General Support |
| xx2xxx – xx3xxx | Chairs, Professorships, Lectureships |
| xx4xxx | Research |
| xx5xxx – xx7xxx | Scholarships, Fellowships, Awards – Not Match-Eligible |
| xx8xxx | Scholarships – Match-Eligible |
| xx9xxx | Capital Improvement/Renovation |

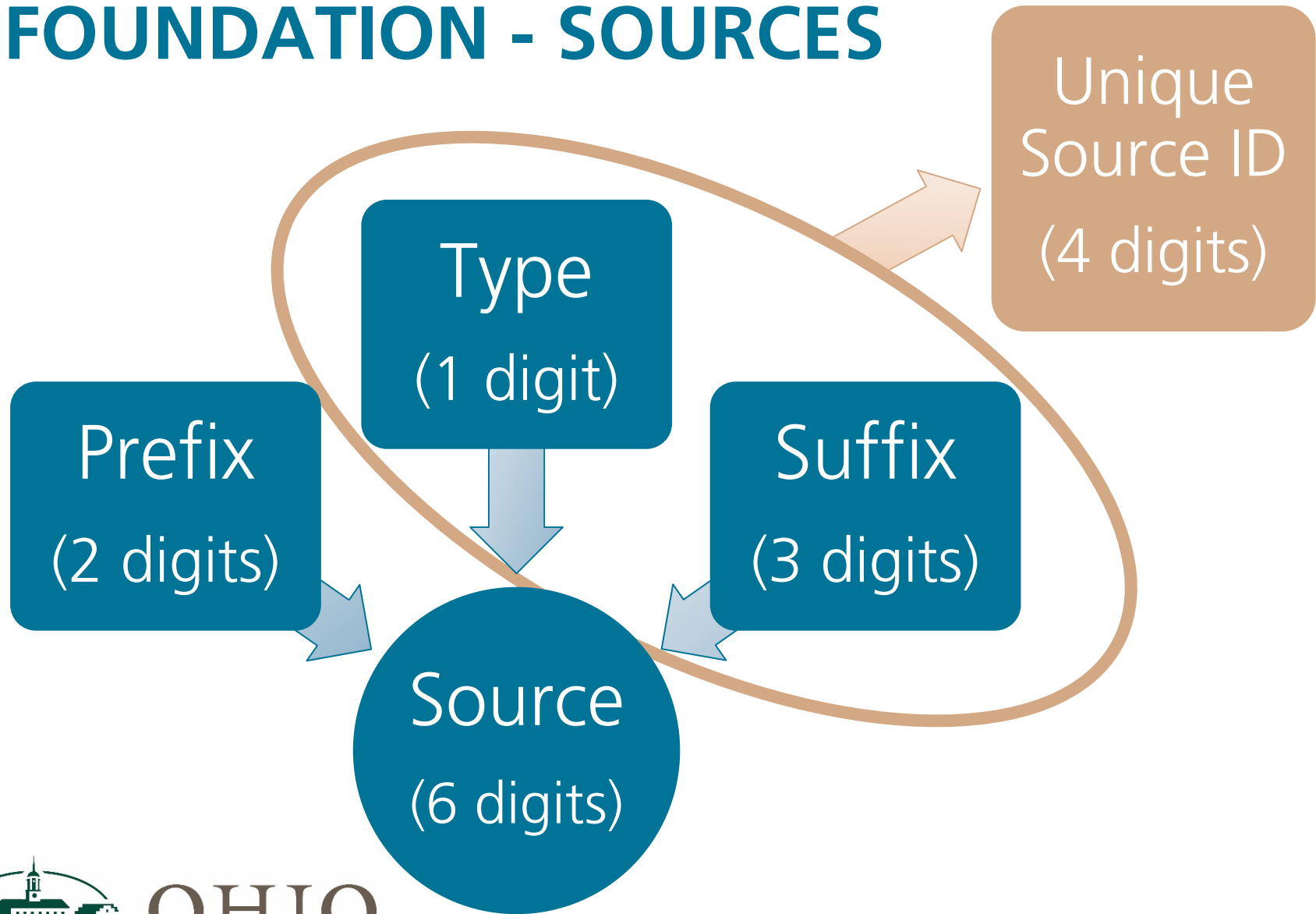*Does not apply to non-endowed UNR Sources 100xxx-119xxx

OHIO
UNIVERSITY
1804

xx**X**xxx

# FOUNDATION SOURCES - SUFFIX

- Last three digits of Source
- Replaces project in current COA

- Sequentially assigned by the Foundation when new accounts are established

- Combined with Source Type (3rd Source digit) to denote unique gift purpose

OHIO
UNIVERSITY
1804

xxx**XXX** 20

# FOUNDATION - SOURCES

Unique Source ID
(4 digits)

Type
(1 digit)

Prefix
(2 digits)

Suffix
(3 digits)

Source
(6 digits)

OHIO UNIVERSITY
1804

xx**XXXX**

# FOUNDATION SOURCE ID EXAMPLE #1

**The Robert Feline Endowed Scholarship - xx7999**

## 43<u>7999</u>

- Entity 50
- TR
- Endowment Distribution
- Spendable

## 58<u>7999</u>

- Entity 52
- TR
- Endowment Appreciation
- Not Spendable

## 76<u>7999</u>

- Entity 52
- PR
- Endowment Corpus
- Not Spendable

OHIO UNIVERSITY
1804

# FOUNDATION SOURCE ID EXAMPLE #2

## The Bob Catz Match-Eligible Endowed Scholarship – xx8999

| 13<u>8999</u> | 27<u>8999</u> | 26<u>8999</u> | 43<u>8999</u> | 58<u>8999</u> | 76<u>8999</u> |
|---|---|---|---|---|---|
| • OU Entity 10 | • OU Entity 12 | • OU Entity 12 | • OUF Entity 50 | • OUF Entity 52 | • OUF Entity 52 |
| • UNR | • UNR | • UNR | • TR | • TR | • PR |
| • Quasi Dist. | • Quasi Apprec. | • Quasi Corpus | • Endow. Dist. | • Endow. Apprec. | • Endow. Corpus |
| • Spend | • Do Not Spend | • Do Not Spend | • Spend | • Do Not Spend | • Do Not Spend |

OHIO UNIVERSITY 1804

# FOUNDATION SOURCE ID EXAMPLE #3

## The Bobcat Research Support Fund – xx4999

### 42<u>4999</u>

- Entity 50
- TR
- Current-Use Gifts
- Spendable

### 52<u>4999</u>

- Entity 59
- TR
- Pledges Receivable
- Not Spendable

### 75<u>4999</u>

- Entity 59
- PR
- Charitable Trusts
- Not Spendable

OHIO UNIVERSITY

# FOUNDATION SOURCE NAMES

| Acronym | Description | Examples |
|---|---|---|
| FSP | Foundation Spendable | Used with Foundation unrestricted funds, restricted gifts, and endowment distributions. |
| TEC | True Endowment Corpus | Used with University and Foundation accounts that hold a donor-created endowment's historic gift value. Perpetual in nature. |
| TEA | True Endowment Appreciation | Used with University and Foundation accounts that hold a donor-created endowment's accumulated investment income. Perpetual in nature. |
| QEC | Quasi-Endowment Corpus | Used with University and Foundation accounts that hold a board-designated endowment's historic gift value. May be terminated by board action. |
| QEA | Quasi-Endowment Appreciation | Used with University and Foundation accounts that hold a board-designated endowment's accumulated investment income. May be terminated by board action. |

OHIO UNIVERSITY
1804

# FOUNDATION SOURCE NAME EXAMPLE

**Source ID: 7999**
**Source ID Name: The Robert Feline Endowed Scholarship**
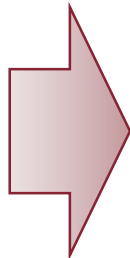
**437999** → FSP The Robert Feline Endowed Scholarship
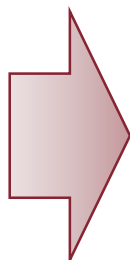
**587999** → TEA The Robert Feline Endowed Scholarship

**767999** → TEC The Robert Feline Endowed Scholarship

OHIO UNIVERSITY

# GIFTS AND ENDOWMENTS EXERCISE

| Exercise | #1 | #3 | #4 | #5 |
|---|---|---|---|---|
| Account Name | Ohio Parents and Family Endowment | WOUB Fund | William and Linda Vance Friend Endowment | Harriet Tenan Scholarship |
| Source ID | 1382 | 1420 | 1259 | 6519 |
| Organization | 750300 VP Student Affairs | 550211 WOUB Admin/Gen | 700900 OUF Central Accounting | 540040 Student Financial Aid |
| Held By | Foundation | University | Foundation | University |
| Account Description | True Endowment Discretionary support for Student Affairs | Quasi- Endowment Discretionary support for WOUB | True Endowment Institution-wide discretionary support | True Endowment Freshman scholarship, geographic restriction |
| Corpus Funded By | PR Gift | UNR Revenue | PR Gift | PR Gift |
| | | | | |
| Q1: Corpus Entity | 52 | 12 | 52 | 12 |
| Q2: Corpus Source | 761382 | 261420 | 761259 | 766519 |
| Q3: Gains Entity | 52 | 12 | 52 | 12 |
| Q4: Gains Source | 581382 | 271420 | 581259 | 586519 |
| Q5: Distribution Entity | 50 | 11 | 50 | 10 |
| Q6: Distribution Source | 431382 | 131420 | 151259 | 416519 |
| Q7: Source Type Number | 1 | 1 | 1 | 6 |
| Q8: Source Type Description | Discretionary | Discretionary | Discretionary | Scholarships, Fellowships, Awards |

OHIO UNIVERSITY
1804

# GIFTS AND ENDOWMENTS EXERCISE

| Exercise | #2 |
|---|---|
| Account Name | Convocation Center Renovations |
| Source ID | 9052 |
| Organization | 660110<br>Athletic Director |
| | Foundation |
| Account Description | Restricted Current-Use |
| | Building-specific renovation account |
| Account Funded By | TR Gift |
| | |
| Q1: Gift Entity | 53 |
| Q1: Gift Source | 429052 |
| Q3: Name Acronym | FSP |
| Q4: CGA Source | 539052 |
| Q5: CGA Entity | 59 |
| Q6: CGA Proceeds | 429052 |
| Q7: Source Type Number | 9 |
| Q8: Source Type Description | Capital Improvement |

OHIO UNIVERSITY
1804

# REMINDER: SPEND GIFT FUNDS FIRST!

Required by FASB

Provides financial flexibility

Promotes good donor stewardship

# ACTIVTY #1

# BREAK

# INTRO ACTIVTY #2

# Accounting for Revenue

# ACCOUNTING FOR REVENUE

Example of Unrestricted Revenue

**Source**

| 100000 - 110100 |

**Object Code**

| 471120 |

**Object Conversion Lookup**

| New Object | New Object Desc | Old Natural Account | Old Natural Account Desc |
|---|---|---|---|
| 471120 | REGISTRATION FEES | 040406 | PROGRAM REGISTRATION FEE |
| | | 040407 | CAMP CLINIC REGISTRATION FEE |
| | | 040414 | CONFERENCE WORKSHOP SEMINAR REGISTRATION FEES |
| | | 040642 | ATHLETICS EVENT REGISTRATION |
| | | 040643 | REUNION EVENT REGISTRATION |
| | | 040644 | GENERAL EVENT REGISTRATION |
| | | 040645 | LEADERS CONFERENCE REGISTRATION |
| | | 040647 | SPRING REUNION REGISTRATION |
| | | 040651 | BLACK ALUMNI REUNION REGISTRATION |
| | | 040652 | CHAPTER EVENT REGISTRATION |
| | | 040653 | SOCIETY EVENT REGISTRATION |
| | | 040657 | GALA REGISTRATION |
| | | 040658 | HOMECOMING EVENT REGISTRATION |

| Source | SRC Desc | Organization | ORG Desc | Activity | ACTV Desc | Revenues |
|---|---|---|---|---|---|---|
| 100000 | GENERAL FUND (UNR) | 100080 | CENTER FOR LAW, JUSTICE, AND CULTURE | 1286 | LAW FAIR | (4,025.00) |
| 100000 | GENERAL FUND (UNR) | 100100 | CLASSICS AND WORLD RELIGION | 0000 | NOT SPECIFIED | (115.00) |
| 100000 | GENERAL FUND (UNR) | 100186 | NANOSCALE & QUANTUM PHENOMENA INSTITUTE | 0000 | NOT SPECIFIED | (11,000.00) |
| 100000 | GENERAL FUND (UNR) | 100270 | PSYCHOLOGY | 1232 | CAMP BOOST (DESIGNATED) | (5,155.00) |
| 100000 | GENERAL FUND (UNR) | 110515 | CAREER AND STUDENT SUCCESS CENTER | 0000 | NOT SPECIFIED | (2,380.00) |
| 100000 | GENERAL FUND (UNR) | 110711 | SCHEY SALES CENTER | 0000 | NOT SPECIFIED | (175.00) |
| 100000 | GENERAL FUND (UNR) | 120030 | JOURNALISM | 1705 | HIGH SCHOOL JOURNALISM WORKSHOP | (300.00) |
| 100000 | GENERAL FUND (UNR) | 120070 | SCRIPPS CLEARING | 0000 | NOT SPECIFIED | (5,189.00) |
| 110100 | WORKSHOPS/CONFERENCES | 140901 | AEC - AVIONICS ENGINEERING CENTER | 2130 | DEPARTMENTAL INCOME - AEC | (3,000.00) |

OHIO UNIVERSITY

1804

# ACCOUNTING FOR REVENUE

Example of Restricted Revenue

| New Object | New Object Desc | Old Natural Account | Old Natural Account Desc |
|---|---|---|---|
| 421100 | GRANTS CONTRACTS FEDERAL | 041010 | GRANTS CONTRACTS FEDERAL |
| 422100 | GRANTS CONTRACTS STATE | 041020 | GRANTS CONTRACTS STATE |
| 423100 | GRANTS CONTRACTS LOCAL | 041040 | GRANTS CONTRACTS LOCAL |
| 423150 | GRANTS CONTRACTS OTHER GOVERNMENT | 041060 | GRANTS CONTRACTS OTHER GOVERNMENT |
| 424100 | GRANTS CONTRACTS PRIVATE | 041030 | GRANTS CONTRACTS PRIVATE |

**Source**

441400

**Object Code**

421100

| Source | SRC Desc | Organization | ORG Desc | Activity | ACTV Desc | Revenues |
|---|---|---|---|---|---|---|
| 441400 | NATIONAL INSTITUTES OF HEALTH | 100070 | BIOLOGICAL SCIENCES | 0000 | NOT SPECIFIED | (79,847.59) |
| 441400 | NATIONAL INSTITUTES OF HEALTH | 100270 | PSYCHOLOGY | 0000 | NOT SPECIFIED | (13,786.02) |
| 441400 | NATIONAL INSTITUTES OF HEALTH | 140300 | CHBE - CHEMICAL & BIOMOLECULAR ENGINEERING | 0000 | NOT SPECIFIED | (50,332.51) |
| 441400 | NATIONAL INSTITUTES OF HEALTH | 140500 | EECS - ELECTRICAL ENGINEERING & COMPUTER SCIENCE | 0000 | NOT SPECIFIED | (37,075.31) |

OHIO UNIVERSITY
1804

# ACCOUNTING FOR REVENUE

Example of filtering by Source Parent for Restricted Source

# ACCOUNTING FOR REVENUE

Example of Object code detail for Psychology NIH grants

**ORACLE** **Business Intelligence**

Object Summary

Object Summary

Period OCT 2017-18    Cost Center W Actv 10-441400-100270-0000

| Object | OBJ Desc | Current Budget | PTD Actuals | YTD Actuals | Open Encumbrances | YTD Available Balance | Remaining Balance |
|---|---|---|---|---|---|---|---|
| 421100 | GRANTS CONTRACTS FEDERAL | 0.00 | 0.00 | (13,218.47) | 0.00 | 13,218.47 | 13,218.47 |
| 421200 | INDIRECT COST EXPENSE FEDERAL | 0.00 | 1,213.02 | 8,472.69 | 0.00 | (8,472.69) | (8,472.69) |
| 701110 | PROFESSOR | 0.00 | 0.00 | 2,727.60 | 0.00 | (2,727.60) | (2,727.60) |
| 701130 | ASSISTANT PROFESSOR | 0.00 | 166.38 | 3,464.76 | 0.00 | (3,464.76) | (3,464.76) |
| 704110 | CLASSIFIED NBU WAGES | 0.00 | 762.05 | 2,203.07 | 0.00 | (2,203.07) | (2,203.07) |
| 704120 | CLASSIFIED WAGES - OVERTIME | 0.00 | 14.25 | 14.25 | 0.00 | (14.25) | (14.25) |
| 704810 | SICK LEAVE (CONVERSION ONLY) | 0.00 | 0.00 | 37.22 | 0.00 | (37.22) | (37.22) |
| 704820 | HOLIDAYS (CONVERSION ONLY) | 0.00 | 0.00 | 35.19 | 0.00 | (35.19) | (35.19) |
| 704830 | VACATION PAY (CONVERSION ONLY) | 0.00 | 2.55 | 66.92 | 0.00 | (66.92) | (66.92) |
| 706110 | GRADUATE ASSISTANT STIPEND | 0.00 | 1,156.00 | 3,468.00 | 0.00 | (3,468.00) | (3,468.00) |
| 709100 | HEALTH BENEFIT STANDARD RATE | 0.00 | 129.51 | 568.16 | 0.00 | (568.16) | (568.16) |
| 709200 | MEDICARE (ER) | 0.00 | 13.37 | 122.48 | 0.00 | (122.48) | (122.48) |
| 709510 | RETIREMENT CONTRIBUTIONS | 0.00 | 132.35 | 1,196.83 | 0.00 | (1,196.83) | (1,196.83) |
| 709610 | WORKERS COMPENSATION | 0.00 | 15.52 | 88.75 | 0.00 | (88.75) | (88.75) |
| 711310 | COPYING AND REPRODUCTION SVCS EXTERNAL | 0.00 | 10.00 | 10.00 | 0.00 | (10.00) | (10.00) |
| 711510 | OFFICE SUPPLIES | 0.00 | 0.00 | 0.00 | 29.50 | (29.50) | 0.00 |
| 711580 | SUPPLIES (CONVERSION ONLY) | 0.00 | 0.00 | 1,410.08 | 231.11 | (1,641.19) | (1,410.08) |
| 713680 | INFO AND COMMUNICATION (CONVERSION ONLY) | 0.00 | 0.00 | 0.00 | 140.25 | (140.25) | 0.00 |
| 718380 | TRAVEL - OTHER (CONVERSION ONLY) | 0.00 | 0.00 | 126.26 | 0.00 | (126.26) | (126.26) |
| 721010 | CONSULTING SERVICES | 0.00 | 0.00 | 1,200.00 | 0.00 | (1,200.00) | (1,200.00) |
| 725030 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 37.80 | 0.00 | (37.80) | (37.80) |
| 726500 | SUBCONTRACTS | 0.00 | 0.00 | (8,416.59) | 31,983.17 | (23,566.58) | 8,416.59 |
| | | **0.00** | **3,615.00** | **3,615.00** | **32,384.03** | **(35,999.03)** | **(3,615.00)** |

OHIO UNIVERSITY
1804

# ACCOUNTING FOR SPONSORED REVENUE

- Sponsored Revenue is recognized daily based on expenditures.

- Accounts Receivable is generated based on periodic invoicing: monthly, quarterly, end of period.

- Example:
  - Revenue generated daily from October 1 – December 31, 2017 for a total of $6,000.
  - Accounts Receivable was Unbilled at the end of each month until quarterly invoice was generated for $6,000 through December 31, 2017.
  - If invoice was requested for $8,000 instead of $6,000 then Revenue recognized for $6,000 and Deferred Revenue for $2,000.

# ACCOUNTING FOR RCM REVENUES: SSI ALLOCATIONS

| Object Value | Description |
|---|---|
| 400700 | State Appropriation Revenue Allocation |
| 411710 | Tuition Undergrad RCM Revenue Allocation |
| 411950 | Scholarship Cost Allocation |

**Sample State Appropriations Allocation Journal Entry:**

| Unit | Entity | Source | Org | Activity | Function | Object | DR | CR |
|---|---|---|---|---|---|---|---|---|
| Planning Unit | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 400700 - State Appropriation Revenue Allocation | | $1,500,000 |
| Central | Ohio U General | Unrestricted | Central Org | Central Defined | NA | 400700 - State Appropriation Revenue Allocation | $1,500,000 | |

# ACCOUNTING FOR RCM REVENUES: TUITION ALLOCATIONS

- All Athens Undergrad RCM-Allocated Tuition will post to Colleges through one Object Code

- No longer differentiating fee type (e.g., instructional vs. non-resident) or term in the RCM Tuition Allocation to Planning Units, as the allocation is a fixed amount based on budget and is not tied to actual term or fee type splits

| Object Value | Description |
|---|---|
| 400700 | State Appropriation Revenue Allocation |
| 411710 | Tuition Undergrad RCM Revenue Allocation |
| 411950 | Scholarship Cost Allocation |

**Sample Tuition Undergrad RCM Revenue Allocation Journal Entry:**

| Unit | Entity | Source | Org | Activity | Function | Object | DR | CR |
|---|---|---|---|---|---|---|---|---|
| Planning Unit | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 411710 - Tuition Undergrad RCM Revenue Allocation | | $1,500,000 |
| Central | Ohio U General | Unrestricted | Central Org | Central Defined | NA | 411710 - Tuition Undergrad RCM Revenue Allocation | $1,500,000 | |

OHIO UNIVERSITY
1804

40

# ACCOUNTING FOR RCM REVENUES: SFA ALLOCATIONS

- Scholarship Cost (SFA) Allocation is a contra-revenue
- Source Usage
  - College SFA Allocation will post to the Unrestricted Source
  - Auxiliary SFA Allocation will post to the Auxiliary Source
  - The Central side of the SFA Allocation entry will post to the Scholarship Allocation Source

| Object Value | Description |
| --- | --- |
| 400700 | State Appropriation Revenue Allocation |
| 411710 | Tuition Undergrad RCM Revenue Allocation |
| 411950 | Scholarship Cost Allocation |

**Sample Scholarship Cost Allocation Journal Entry:**

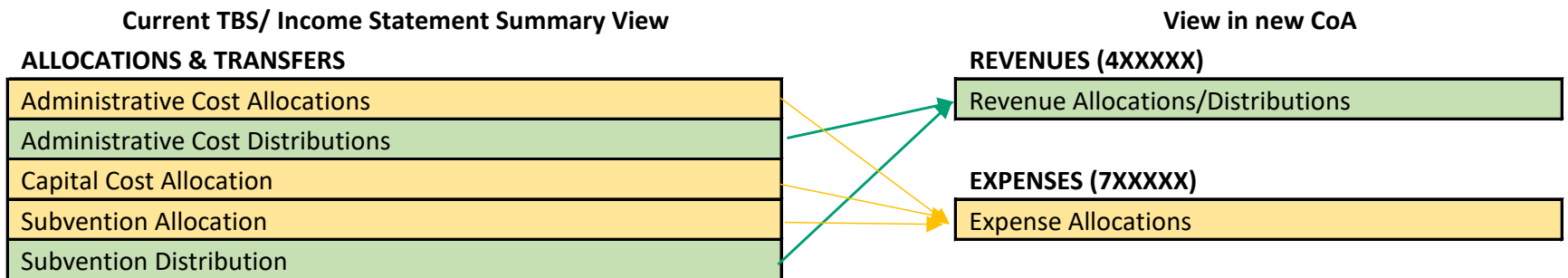| Unit | Entity | Source | Org | Activity | Function | Object | DR | CR |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| College | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 411950 - Scholarship Cost Allocation | $2,000,000 | |
| Auxiliary | Auxiliary | Auxiliary | Planning Unit Org | Planning Unit Defined | NA | 411950 - Scholarship Cost Allocation | $1,500,000 | |
| Central | Ohio U General | Scholarship Allocation | Central Org | Central Defined | NA | 411950 - Scholarship Cost Allocation | | $3,500,000 |

OHIO UNIVERSITY

41

# Revenue & Expense Allocations

# REVENUE & EXPENSE ALLOCATIONS

The terms **Revenue Allocations/Distributions** and **Expense Allocations** refer to all object codes that are mapped under those respective **B-Levels** in the Object Code Hierarchy.

The graphic below compares the former Chart Mapping and Reporting structure with the new Mapping and Reporting structure for the **Revenue Allocations/Distributions** and **Expense Allocations**.

**Current TBS/ Income Statement Summary View**            **View in new CoA**

**ALLOCATIONS & TRANSFERS**                                 **REVENUES (4XXXXX)**

| Administrative Cost Allocations |
| Administrative Cost Distributions |
| Capital Cost Allocation |
| Subvention Allocation |
| Subvention Distribution |

| Revenue Allocations/Distributions |

**EXPENSES (7XXXXX)**

| Expense Allocations |

# REVENUE ALLOCATION JOURNAL ENTRIES: SUBVENTION DISTRIBUTION

- Applicable only to Colleges
- Activity will post to the Unrestricted Source on the College side of the entry

| Account Type | Object Value | Description |
|---|---|---|
| Revenue Allocation | 490100 | Subvention Distribution |
| Revenue Allocation | 490200 | Administrative Cost Support - Base |
| Revenue Allocation | 490300 | Administrative Cost Support – One Time Only |
| Revenue Allocation | 490400 | Administrative Cost Support - Variable |

*Revenue allocation objects always start with 49*

**Sample Subvention Distribution Journal Entry:**

| Unit | Entity | Source | Org | Activity | Function | Object | DR | CR |
|---|---|---|---|---|---|---|---|---|
| College | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 490100 – Subvention Distribution | | $2,500,000 |
| Central | Ohio U General | 104210 - Subvention | Central Org | Central Defined | NA | 490100 – Subvention Distribution | $2,500,000 | |

# REVENUE ALLOCATION JOURNAL ENTRIES: ADMINISTRATIVE COST

- Control Total Funding for Academic Overhead and Administrative Units

- Separate Object Codes for Base, Variable, and One-Time-Only (OTO) funding

- Activity will post to the Unrestricted Source on the Planning Units' side of the entry

| Account Type | Object | Description |
|---|---|---|
| Revenue Allocation | 490100 | Subvention Distribution |
| Revenue Allocation | 490200 | Administrative Cost Support - Base |
| Revenue Allocation | 490300 | Administrative Cost Support – One Time Only |
| Revenue Allocation | 490400 | Administrative Cost Support - Variable |

| Unit | Entity | Source | Org | Activity | Function | Object | DR | CR |
|---|---|---|---|---|---|---|---|---|
| Planning Unit | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 490200 – Administrative Cost Support - Base | | $1,000,000 |
| Planning Unit | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 490300 – Administrative Cost Support - OTO | | $250,000 |
| Planning Unit | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 490400 – Administrative Cost Support - Variable | | $100,000 |
| Central | Ohio U General | 104010 - Admin Cost Allocation | Central Org | Central Defined | NA | 490200 – Administrative Cost Support – Base | $1,000,000 | |
| Central | Ohio U General | 104010 | Central Org | Central Defined | NA | 490300 – Administrative Cost Support – OTO | $250,000 | |
| Central | Ohio U General | 104010 | Central Org | Central Defined | NA | 490400 – Administrative Cost Support – Variable | $100,000 | |

OHIO UNIVERSITY
1804

45

# EXPENSE ALLOCATION JOURNAL ENTRIES: ADMIN COST ALLOCATIONS

- As with Revenue Allocations, activity will be isolated by unique object codes
- Source Usage:
  - College allocations will post against the Unrestricted Source
  - Auxiliary allocation will post against the Auxiliary Source
  - Central side of the JEs will post against the Allocation

| Account Type | Object Value | Segment Description |
|---|---|---|
| Expense Allocation | 790100 | Administrative Cost Allocations |
| Expense Allocation | 790200 | Capital Cost Allocation |
| Expense Allocation | 790400 | Subvention Allocation |

*Expense allocation objects always start with 79*

| Unit | Entity | Source | Org | Activity | Function | Object | DR | CR |
|---|---|---|---|---|---|---|---|---|
| College | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 790100 - Administrative Cost Allocation | $2,000,000 | |
| Auxiliary | Auxiliary | Auxiliary | Planning Unit Org | Planning Unit Defined | NA | 790100 - Administrative Cost Allocation | $1,500,000 | |
| Central | Ohio U General | 104010 - Admin Cost Allocation | Central Org | Central Defined | NA | 790100 - Administrative Cost Allocation | | $3,500,000 |

# EXPENSE ALLOCATION JOURNAL ENTRIES: CAPITAL COST ALLOCATION

- As with Revenue Allocations, activity will be isolated by unique object codes
- Source Usage:
  - College allocations will post against the Unrestricted Source
  - Auxiliary allocation will post against the Auxiliary Source
  - Central side of the JEs will post against the Allocation

| Account Type | Object Value | Segment Description |
|---|---|---|
| Expense Allocation | 790100 | Administrative Cost Allocations |
| Expense Allocation | 790200 | Capital Cost Allocation |
| Expense Allocation | 790400 | Subvention Allocation |

| Unit | Entity | Source | Org | Activity | Function | Object | DR | CR |
|---|---|---|---|---|---|---|---|---|
| College | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 790200 - Capital Cost Allocation | $2,000,000 | |
| Auxiliary | Auxiliary | Auxiliary | Planning Unit Org | Planning Unit Defined | NA | 790200 - Capital Cost Allocation | $1,500,000 | |
| Central | Ohio U General | 104020 - Capital Cost Allocation | Central Org | Central Defined | NA | 790200 - Capital Cost Allocation | | $3,500,000 |

OHIO UNIVERSITY
1804

# EXPENSE ALLOCATION JOURNAL ENTRIES: SUBVENTION ALLOCATION

- As with Revenue Allocations, activity will be isolated by unique object codes
- Source Usage:
  - College allocations will post against the Unrestricted Source
  - Auxiliary allocation will post against the Auxiliary Source
  - Central side of the JEs will post against the Allocation

| Account Type | Object Value | Segment Description |
|---|---|---|
| Expense Allocation | 790100 | Administrative Cost Allocations |
| Expense Allocation | 790200 | Capital Cost Allocation |
| Expense Allocation | 790400 | Subvention Allocation |

| Unit | Entity | Source | Org | Activity | Function | Object | DR | CR |
|---|---|---|---|---|---|---|---|---|
| College | Ohio U General | Unrestricted | Planning Unit Org | Planning Unit Defined | NA | 790400 – Subvention Allocation | $2,000,000 | |
| Auxiliary | Auxiliary | Auxiliary | Planning Unit Org | Planning Unit Defined | NA | 790400 – Subvention Allocation | $1,500,000 | |
| Central | Ohio U General | 104210 - Subvention | Central Org | Central Defined | NA | 790400 – Subvention Allocation | | $3,500,000 |

OHIO UNIVERSITY

1804

# FUNDING & INVESTMENT TRANSFERS

Transfers are broken down into two sub-groups:

- Funding Transfers and Investment Transfers
- Both types of transfers identify the movement of funds for specific activities or expenses.
- Funding Transfers represent the movement of operating funds;
- Investment Transfers represent the movement to/from non-operating funds.

| Item Type | Value Range |
|---|---|
| Revenues | 4XXXXX |
| Funding Transfers | 6XXXXX |
| Expenses | 7XXXXX |
| Investment Transfers | 8XXXXX |

# FUNDING TRANSFER OBJECTS

- Used to identify the movement of funds for specific activities or expenses:

- Values in the 6XXXXX range (between Revenues and Expenses) to represent that each transfer can be viewed as both a Revenue and Expense
  - Revenue for unit receiving
  - Expense for unit funding

| Object Code B Level | Value | Name |
|---|---|---|
| Funding Transfer | 610100 | Funding Transfer - Within Units |
| Funding Transfer | 620100 | Funding Transfer - Across Units |

# INVESTMENT TRANSFER OBJECT CODES

Transfers to/from non-operating funds for specific purposes (i.e., funding a capital improvement account or moving funds from an operating reserve)

Seven main subcategories:

| Object Code C Level | Value |
|---|---|
| Transfer to/from Operating Reserve | 81XXXX |
| Reserves for Facility/Non-Facility Renewal | 82XXXX |
| Transfer to/from Plant Fund | 83XXXX |
| Transfer to/from Quasi Endowments | 84XXXX |
| Repair & Replacement Transfers | 85XXXX |
| Internal Bank Transfers | 86XXXX |
| Other | 87XXXX |

OHIO
UNIVERSITY
1804

# **Student Orgs: Accounting & Funding**

# STUDENT ORGANIZATIONS

- Each Student org has a unique org number

- Remaining accounting is derived from the type of funding:

  - Self Funded

    - EX) Bake sales, membership dues

  - Department Funded:

    - EX) Student Senate Allocations, Department support

# STUDENT ORG COST CENTER EXAMPLES

|  | Self Funded | Department Funded |
|---|---|---|
| **Entity** | 80 AGENCIES OHIO U | 10 UNRESTRICTED (could change) |
| **Source** | 800000 AGENCY | 110350 UNIVERSITY STUDENT ORG FUNDING |
| **Org** | 79XXXX | 79XXXX |
| **Activity** | 0000 UNSPECIFIED | 0000 UNSPECIFIED |
| **Function** | 09 AGENCY | 75 STUDENT SERVICES (could change) |

# STUDENT FUNDS AVAILABLE

- Student Funds Available – OBI Dashboard
  - Access has been limited to student OHIO ID
  - Student Org activity still visible in OU Funds Available Dashboard
- Org segment value provides link for Student Accounts to see all available funding (University and Student Account funds)

# STUDENT ORGS EXAMPLE

Example for OHIO UNIVERSITY SINGERS:

80-800000-790237-0000-09-XXXXXX

10-110350-790237-0000-75-XXXXXX

# How to Charge Federal Work Study

# FEDERAL WORKSTUDY - OVERVIEW

- Federal Workstudy:
  - Purpose: Provide part time jobs to undergraduate students to help offset the cost of education.  FWS students are used across campuses for general administration, academic support or operations support for University departments.

- Community Service Workstudy
  - Purpose: Career oriented positions in Southeast Ohio Community based organizations.  Programs outside Ohio University.  Departments at Ohio University, include Student Affairs, the Campus Involvement Center, Library, and the Kennedy Museum.

- America Reads
  - Purpose: Program promoted by the federal government to use university FWS students as reading tutors to help children improve reading skills.

- Administration and eligibility – Student Financial Aid
  - Student Financial Aid will tell you for which Program you are being funded

# COST SHARE REQUIREMENTS

- Federal Workstudy (FWS) & Community Service Workstudy
  - 75% of Wages – Covered by FWS Program
  - 25% of Wages – Required Cost Share to receive FWS funds
  - 100% of Benefits – Required Cost Share to receive FWS funds

- America Reads
  - 100% of Wages – Covered by America Reads Program
  - 100% of Benefits – Required Cost Share to receive America Reads funding

# FEDERAL WORKSTUDY PROGRAMS

- Past Practice
  - Tracked as Project-Task
  - Unique Task identified program funding vs cost share

- Future Practice
  - Tracked in GL using unique Sources

| Program | Cost Share Source | Federal Funds Source |
|---|---|---|
| Federal Workstudy | 113600 - Federal Workstudy - Cost Share | 451600 - Federal Workstudy |
| America Reads | 113620 - Federal Workstudy - America Reads - Cost Share | 451620 - Federal Workstudy - America Reads |
| Community Service Workstudy | 113630 - Federal Workstudy - Community Service Off Campus - Cost Share<br>113640 - Federal Workstudy - Community Service On Campus - Cost Share | 451630 - Federal Workstudy - Community Service Off Campus<br>451640 - Federal Workstudy - Community Service On Campus |

OHIO UNIVERSITY

1804

# FWS REPORTING

Departments will always charge COST SHARE sources on timesheets

| | Entity | Source | Org | Activity | Function | Object | Amount |
|---|---|---|---|---|---|---|---|
| **FWS - Costing in Payroll** | | | | | | | |
| Salary | xx | 113600 Cost Share - FWS | xxxxxx | xxxx | xx | 706215 FWS Student | 400.00 |
| Benefits | xx | 113600 | xxxxxx | xxxx | xx | Various | 40.00 |
| **FWS Costing in PEDS (if SRC=113600 and OBJ=706215)** | | | | | | | |
| Salary (25% cost share) | xx | 113600 Cost Share - FWS | xxxxxx | xxxx | xx | 706215 FWS Student | 100.00 |
| Salary (75% FWS) | xx | 451600 Federal Workstudy | xxxxxx | xxxx | xx | 706215 FWS Student | 300.00 |
| Benefits (no change - 100% charge to cost share) | xx | 113600 Cost Share - FWS | xxxxxx | xxxx | xx | Various | 40.00 |
| | | | | | | | |

OHIO UNIVERSITY
1804

# FEDERAL WORKSTUDY PROGRAMS

- Example of Sources:
    - 113600 - Federal WorkStudy-Cost Share
    - 451600 – Federal WorkStudy

# FEDERAL WORKSTUDY PROGRAMS

- Example of Sources with object code detail:
  - 113600 - Federal WorkStudy-Cost Share
  - 451600 – Federal Workstudy

**ORACLE** **Business Intelligence**

**Object Summary**

**Object Summary**

Period SEP 2017-18    Cost Center W Actv 10-113600-100060-0000

| Object | OBJ Desc | Current Budget | PTD Actuals | YTD Actuals | Open Encumbrances | YTD Available Balance | Remaining Balance |
|--------|----------|---------------|-------------|-------------|-------------------|----------------------|-------------------|
| 620100 | FUNDING TRANSFER - ACROSS UNITS | 0.00 | (428.49) | (428.49) | 0.00 | 428.49 | 428.49 |
| 706215 | UNDERGRADUATE STUDENT - FWS | 0.00 | 117.16 | 117.16 | 0.00 | (117.16) | (117.16) |
| 706290 | STUDENT ACCRUED PAYROLL | 0.00 | 305.63 | 305.63 | 0.00 | (305.63) | (305.63) |
| 709610 | WORKERS COMPENSATION | 0.00 | 3.45 | 3.45 | 0.00 | (3.45) | (3.45) |
| 709891 | PAYROLL ACCRUAL BENEFITS | 0.00 | 2.25 | 2.25 | 0.00 | (2.25) | (2.25) |
| | | 0.00 | (0.00) | (0.00) | 0.00 | 0.00 | 0.00 |

Period SEP 2017-18    Cost Center W Actv 10-451600-100060-0000

| Object | OBJ Desc | Current Budget | PTD Actuals | YTD Actuals | Open Encumbrances | YTD Available Balance | Remaining Balance |
|--------|----------|---------------|-------------|-------------|-------------------|----------------------|-------------------|
| 421100 | GRANTS CONTRACTS FEDERAL | 0.00 | (351.47) | (351.47) | 0.00 | 351.47 | 351.47 |
| 706215 | UNDERGRADUATE STUDENT - FWS | 0.00 | 351.47 | 351.47 | 0.00 | (351.47) | (351.47) |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

OHIO UNIVERSITY
1804

# How to Charge PACE

# PACE: PROGRAM TO AID CAREER EXPLORATION

- PACE gives students the chance to explore their career interests as part of an on-campus, internship-like program

- Unique Source - 100600 PACE

- Payroll charges in new COA

| | Entity | Source | Org | Activity | Function | Object | Amount |
|---|---|---|---|---|---|---|---|
| PACE wages | xx | 100600 | xxxxxx | xxxx | xx | 706210 - Student Hourly | 300.00 |
| PACE Benefits | xx | 100600 | xxxxxx | xxxx | xx | xxxxxx - Benefits | 30.00 |

OHIO UNIVERSITY
1804

# PACE

- Examples of Source 100600 – PACE, multiple organizations

# PACE

- Example of Source 100600 – PACE, one individual organization with Object code detail.

ORACLE **Business Intelligence**

**Object Summary**

**Object Summary**

Period JUN 2017-17    Cost Center W Actv 10-100600-100140-0000

| Object | OBJ Desc | Current Budget | PTD Actuals | YTD Actuals | Open Encumbrances | YTD Available Balance | Remaining Balance |
|--------|----------|---------------|-------------|-------------|-------------------|----------------------|-------------------|
| 620100 | FUNDING TRANSFER - ACROSS UNITS | 0.00 | (5,736.98) | (23,341.71) | 0.00 | 23,341.71 | 23,341.71 |
| 706210 | STUDENT HOURLY | 0.00 | 1,628.63 | 24,101.32 | 0.00 | (24,101.32) | (24,101.32) |
| 706290 | STUDENT ACCRUED PAYROLL | 0.00 | 391.21 | (1,512.80) | 0.00 | 1,512.80 | 1,512.80 |
| 709200 | MEDICARE (ER) | 0.00 | 1.77 | 28.65 | 0.00 | (28.65) | (28.65) |
| 709510 | RETIREMENT CONTRIBUTIONS | 0.00 | 96.41 | 643.99 | 0.00 | (643.99) | (643.99) |
| 709610 | WORKERS COMPENSATION | 0.00 | 12.01 | 177.53 | 0.00 | (177.53) | (177.53) |
| 709891 | PAYROLL ACCRUAL BENEFITS | 0.00 | 57.67 | (96.98) | 0.00 | 96.98 | 96.98 |
| | | 0.00 | (3,549.28) | 0.00 | 0.00 | (0.00) | (0.00) |

OHIO UNIVERSITY
1804

# **How to Charge Rebill Accounts**

# REBILL ACCOUNTS

- Each Rebill Account is identified by a unique Source

- Process of submitting an Internal Billing Authorization form to charge Rebill accounts remains unchanged

| | |
|---|---|
| **Entity** | 85 REBILL ACCOUNTS |
| **Source** | 85XXXX |
| **Org** | 950089 REBILL ACCOUNTS |
| **Activity** | 0000 UNSPECIFIED |
| **Function** | 09 AGENCY |

## Example:  Credit Union– Printing Charge

Debit: 85-850014-950089-0000-09-711320 (OC-Printing & Publishing external)

Credit: 24-140000-810210-0000-471016 (OC-Printing Services)

# REBILL ACCOUNTS

- Example of Rebill accounts identified by a unique Source



**GL Funds Available**

Select View Revenue Expense ⌄

Period NOV 2017-18

| Cost Center | Entity | ENT Desc | Source | SRC Desc | Organization | ORG Desc | Activity | ACTV Desc | YTD Revenues | YTD Expenses | YTD Transfers |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 85-850003-950089 | 85 | REBILL ACCOUNTS | 850003 | REBILL ATHENIAN VENTURE PARTNERS 3135 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850004-950089 | 85 | REBILL ACCOUNTS | 850004 | REBILL ATHENS COUNTY ECONOMIC DEVELOPMENT COUNCIL 22593 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850005-950089 | 85 | REBILL ACCOUNTS | 850005 | REBILL ATHENS MEDICAL LAB 6336 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850014-950089 | 85 | REBILL ACCOUNTS | 850014 | REBILL CREDIT UNION 1794 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 2,534.48 | 0.00 |
| 85-850016-950089 | 85 | REBILL ACCOUNTS | 850016 | REBILL DIAGNOSTIC HYBRIDS 1131 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 375.00 | 0.00 |
| 85-850021-950089 | 85 | REBILL ACCOUNTS | 850021 | REBILL FAMILY WORKS 7477 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850049-950089 | 85 | REBILL ACCOUNTS | 850049 | REBILL SOUTHERN OHIO COPPERHEADS BASEBALL 6917 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 11,400.00 | 0.00 |
| 85-850067-950089 | 85 | REBILL ACCOUNTS | 850067 | REBILL ZANESVILLE MATCHING 2925 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 26,163.88 | 0.00 |
| 85-850068-950089 | 85 | REBILL ACCOUNTS | 850068 | REBILL ZANESVILLE MATCHING LIB 2925 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 4,133.72 | 0.00 |
| 85-850070-950089 | 85 | REBILL ACCOUNTS | 850070 | REBILL AFFINE TECHNOLOGIES 35303 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850074-950089 | 85 | REBILL ACCOUNTS | 850074 | REBILL AVI FOOD SYSTEMS INC 33352 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850092-950089 | 85 | REBILL ACCOUNTS | 850092 | REBILL HOCKING COLLEGE 1461 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 715.98 | 0.00 |
| 85-850103-950089 | 85 | REBILL ACCOUNTS | 850103 | REBILL MOLECULAR TECHNOLOGY LABORATORIES INC (MTL) 35351 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 600.01 | 0.00 |
| 85-850104-950089 | 85 | REBILL ACCOUNTS | 850104 | REBILL MUSKINGUM RECREATION CENTER 38454 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 11,484.36 | 0.00 |
| 85-850109-950089 | 85 | REBILL ACCOUNTS | 850109 | REBILL RXQ COMPOUNDING, LLC 39826 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850117-950089 | 85 | REBILL ACCOUNTS | 850117 | REBILL PROCLARX | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850118-950089 | 85 | REBILL ACCOUNTS | 850118 | REBILL CONVERTER SOURCE LLC | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850119-950089 | 85 | REBILL ACCOUNTS | 850119 | REBILL SEED PROTOCOL LLC 42873 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |
| 85-850121-950089 | 85 | REBILL ACCOUNTS | 850121 | REBILL LIBERTY MOBILITY NOW LLC 43249 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 137.40 | 0.00 |
| 85-850122-950089 | 85 | REBILL ACCOUNTS | 850122 | REBILL OFF THE GRID STEEL TRAP TARGET SYSTEMS, 40275 | 950089 | REBILL ACCOUNTS | 0000 | UNSPECIFIED | 0.00 | 0.00 | 0.00 |

OHIO UNIVERSITY
1804

# Graduate Appointments

# GRADUATE APPOINTMENTS

- Waivers of Graduate General Fee Fall, Spring, Summer Terms
  - Costed to department directly

- Grad College no longer able to provide costing instructions – see Planning Unit CFAO for direction

- Health Subsidy still charged to Graduate College and cost center defaulted when that attribute is triggered

# GRADUATE APPOINTMENTS

- Object Codes continue to be defaulted in OGA

| Natural Account | Object | Description |
|---|---|---|
| 126000 | 706110 | GRADUATE ASSISTANT STIPEND |
| 113000 | 706120 | GRADUATE ASSISTANT HOURLY |
| 171000 | 706130 | FELLOWSHIPS |
| 740900 | 752200 | GRADUATE GENERAL FEE SCHOLARSHIP |
| 741000 | 752100 | GRADUATE INSTRUCTIONAL FEE WAIVER |
| 741200 | 752300 | GRADUATE RECRUITMENT SCHOLARSHIP |
| 741100 | 752220 | GRADUATE STUDENT HEALTH INSURANCE SUBSIDY |
| 746000 | 752500 | GRADUATE SCHOLARSHIPS DIRECT CHARGE |

OHIO UNIVERSITY
1804

# INTERNAL CHARGES

To provide better visibility into internal charges (IC), better-defined Object segments have been created for internal charges (IC).

| Expense Account | Revenue Account | Segment Descriptions |
| --- | --- | --- |
| 78**2020** | 48**2020** | IC Postage |
| 78**0085** | 48**0085** | IC Printing Services |
| 78**0295** | 48**0295** | IC Equipment Rentals |

**IC codes always start with 78 or 48 and will roll to appropriate parent (revenue or expense).**

# INTERNAL CHARGES

Example of how the expense side of the internal charges will appear separately from external charges going forward.



ORACLE Business Intelligence

**Object Summary**

**Object Summary**

Period NOV 2017-18    Cost Center W Actv 10-100000-950501-8051

| Object | OBJ Desc | Current Budget | PTD Actuals | YTD Actuals |
|--------|----------|---------------|-------------|-------------|
| 707210 | RELOCATION EXPENSES - CASH PAID TO EMPLOYEE | 0.00 | 0.00 | 1,089.41 |
| 711320 | PRINTING & PUBLISHING EXTERNAL | 0.00 | 0.00 | 7,632.00 |
| 711710 | US POSTAGE | 0.00 | 0.00 | 1,091.48 |
| 711720 | SHIPPING AND FREIGHT CHARGES | 0.00 | 0.00 | 71.94 |
| 712240 | LABOR DISTRIBUTION | 0.00 | 0.00 | 597.50 |
| 717100 | FACILITIES REPAIR & MAINTENANCE EXTERNAL | 0.00 | 0.00 | 300.00 |
| 718410 | BUSINESS MEALS | 0.00 | 0.00 | 517.50 |
| 719180 | OTHER PERSONNEL COSTS (CONVERSION ONLY) | 0.00 | 0.00 | 0.00 |
| 724510 | MOVING SERVICES | 0.00 | 0.00 | 0.00 |
| 725030 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 0.00 |
| 780085 | IC PRINTING SERVICES | 0.00 | 0.00 | 500.00 |
| 782020 | IC MAIL SVCS POSTAGE | 0.00 | 0.00 | 400.00 |
| 830100 | TRF TO FUND A CAPITAL IMPROVEMENT | 0.00 | 0.00 | 2,902.50 |
| | | 0.00 | 0.00 | 15,102.33 |

OHIO UNIVERSITY
1804

# How to request new segment values

# HOW TO REQUEST NEW COA VALUES

- **Entity**: requests for new entities would be coordinated with GAFR (occurs infrequently)

- **Source:** requested by planning units for new designated sources (11xxxx), like internal award programs, travel programs, etc.
  - Must include a name and description
  - NOTE: Foundation sources will be established by OUF

- **Organization:** requested by planning units and must include proposed value and placement in the parent hierarchy.

- **Activity:** can suggest new shared values or request planning unit specific values (specify value and name).

- **Function:** would be requested and defined by central users

Each segment will have a separate request form, in order to capture all of the relevant information about the value.

Completed forms should be emailed to: coa@ohio.edu

# ESTABLISHING INTERNAL AWARDS

From FSE go-live through Internal Awards training:

- Internal awards and funding will be maintained by GAFR

- Form can be submitted to request changes to [coa@ohio.edu](mailto:coa@ohio.edu)

*Note: After February, Internal Awards maintenance will be performed by Planning Units.*

# ACTIVITY

# QUESTIONS?