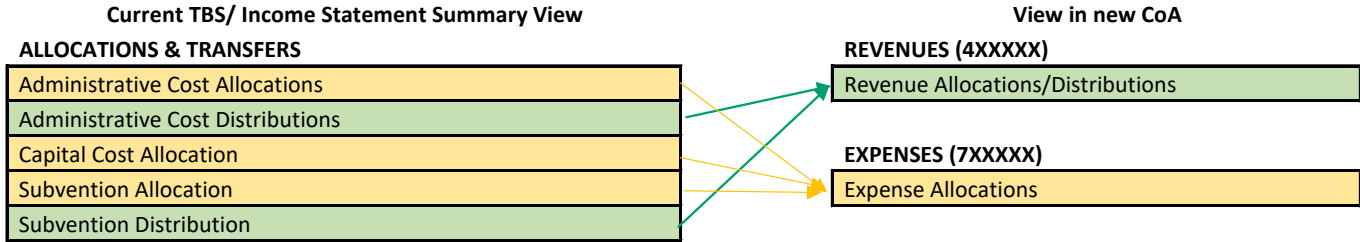




Revenue Allocations/Distributions & Expense Allocations - Summary

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**.



Please refer to the sections highlighted in this screenshot for an example of how the **Revenue Allocations/Distributions** and **Expense Allocations** will roll into the Income Statement view.

	Current Budget	Total Actuals
REVENUES (R40000)	(61,292,847.00)	(27,160,961.01)
STATE APPROPRIATIONS (B40000)	(12,744,848.00)	(3,186,212.01)
TUITION & FEES (R41000)	(43,329,562.00)	(22,068,561.35)
GRANTS & CONTRACTS (B42000)	(73,125.00)	(8,900.44)
FACILITIES & ADMIN COST RECOVERY (B43000)	0.00	(3,520.75)
GIFTS (B44000)	(1,855,700.00)	(1,199,420.46)
OTHER SOURCES (B46000)	(1,511,700.00)	(206,299.35)
OTHER EXTERNAL SALES (B47000)	0.00	(43,328.40)
INTERNAL SALES (B48000)	0.00	(240.26)
REVENUE ALLOCATIONS/DISTRIBUTIONS (B49000)	(1,777,912.00)	(444,477.99)
FUNDING TRANSFERS (B60000)	(518,686.00)	(84,244.29)
EXPENSES (R70000)	62,048,395.00	14,612,500.02
COMPENSATION (B70000)	26,084,317.00	6,377,473.31
SUPPLIES AND SERVICES (B71000)	4,368,805.00	849,915.22
PROFESSIONAL SERVICES (B72000)	5,857,717.00	1,737,854.41
OCCUPANCY & MAINTENANCE (B73000)	0.00	13,160.99
DEBT SERVICE (B76000)	719,392.00	(647,506.92)
OTHER OPERATING EXPENSE (B77000)	178,610.00	71,715.00
EXPENSE ALLOCATION (B79000)	24,839,554.00	6,209,888.01
INVESTMENT TRANSFERS (B80000)	(1,129,664.00)	16,901.00
Net Income	(892,802.00)	(12,615,804.28)



Revenue Allocations/Distributions Overview

- Typically are credits to Planning Units
- Institutional support provided to Planning Units that is a primary source of funding
- Presented in the Revenue section of the Income Statement
- Activity will post to the **Unrestricted Source** on the Planning Unit side of the entry
- The two main categories of Revenue Allocations/Distributions are:
 - Subvention Distribution
 - Administrative Cost Support (Control Total Funding) – *note that there are 3 separate object codes for this funding – Base; One Time Only (OTO); and Variable*
- The table below summarizes the Object Code values for the **Revenue Allocations/Distributions**

Object Code B Level	Value	Name
Revenue Allocations/Distributions	490100	Subvention Distribution
Revenue Allocations/Distributions	490200	Administrative Cost Support - Base
Revenue Allocations/Distributions	490300	Administrative Cost Support – One Time Only
Revenue Allocations/Distributions	490400	Administrative Cost Support - Variable

Revenue Allocations/Distributions – Journal Entry (JE) Examples

•Sample **Subvention Distribution JE**

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	Subvention	Central Org	Central Defined	NA	490100 – Subvention Distribution	\$2,500,000	

•Sample **Administrative Cost Support JE**

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	Admin Cost Allocation	Central Org	Central Defined	NA	490200 – Administrative Cost Support – Base	\$1,000,000	
Central	Ohio U General	Admin Cost Allocation	Central Org	Central Defined	NA	490300 – Administrative Cost Support – OTO	\$250,000	
Central	Ohio U General	Admin Cost Allocation	Central Org	Central Defined	NA	490400 – Administrative Cost Support – Variable	\$100,000	

Expense Allocations Overview



- Paid by Colleges and Auxiliaries as part of the Budget Model
- Debits to Planning Units
- Activity will post to the **Unrestricted or Auxiliary Source** on the Planning Unit side of the entry
- The table below summarizes the Object Code values for the **Expense Allocations**

Object Code B Level	Value	Name
Expense Allocation	790100	Administrative Cost Allocations
Expense Allocation	790200	Capital Cost Allocation
Expense Allocation	790300	Employee Fee Waiver Allocation
Expense Allocation	790400	Subvention Allocation

Expense Allocations – Journal Entry (JE) Examples

• Sample **Administrative Cost Allocations JE**

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	Admin Cost Allocation	Central Org	Central Defined	NA	790100 - Administrative Cost Allocation		\$3,500,000

• Sample **Capital Cost Allocation JE**

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	Capital Cost Allocation	Central Org	Central Defined	NA	790200 - Capital Cost Allocation		\$3,500,000

• Sample **Employee Fee Waiver JE**

Unit	Entity	Source	Org	Activity	Function	Object	DR	CR
College	Ohio U General	Unrestricted	Planning Unit Org	Planning Unit Defined	NA	790300 – Employee Fee Waiver Allocation	\$2,000,000	
Auxiliary	Auxiliary	Auxiliary	Planning Unit Org	Planning Unit Defined	NA	790300 – Employee Fee Waiver Allocation	\$1,500,000	
Central	Ohio U General	Subvention	Central Org	Central Defined	NA	790300 – Employee Fee Waiver Allocation		\$3,500,000

• Sample **Subvention Allocation JE**

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	Subvention	Central Org	Central Defined	NA	790400 – Subvention Allocation		\$3,500,000